

AUDIT COMMITTEE - Table of Outstanding Issues (April 2024) - 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 as necessary:</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. 3. The role of Internal Audit Anti-Fraud and Corruption Strategy 4. Corporate Governance and Assurance in a Local Authority setting 	<p>Training sessions delivered to date: ‘Your Role on The Audit Committee’ – Jun 2023</p> <p>Further modules will be delivered during 2024/25. A schedule of training will be drawn up as part of the associated training programme as soon as possible.</p>

			<p>5. Role and appointment of External Audit</p> <p>6. Risk Management</p> <p>The above are subject to external training providers' availability and associated procurement processes.</p>	
<p>Ensuring Openness and Comprehensive Stakeholder Engagement - Planning Enforcement</p>	<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>	<p>Director of Planning</p>	<p>The Planning Enforcement Policy and associated Harm Risk Assessment was agreed for adoption by the Planning Committee on 28 Sep 23.</p> <p>The Planning Enforcement Team is fully staffed with permanent Officers. It was previously noted that 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>COMPLETED - Cabinet resolved at its January 2024 meeting that the recommendations made by the Resources and Services Overview & Scrutiny Committee be welcomed and noted that the response of the Portfolio Holder for Housing and</p>

			<p>A further Task & Finish Group were looking into Enforcement across the Council, including certain aspects of Planning Enforcement and had made recommendations for further improvements that were agreed by the Resource and Services Overview and Scrutiny Committee that were considered by Cabinet in January 2024. The recommendations focussed mainly around sharing information on cases with Ward Members, ensuring joined up working across the services and public interest is considered when determining appropriate courses of action. Some of the suggested improvements had already been put in place.</p> <p>Further to the above, the Director of Planning is now working with the Enforcement Team and the Monitoring Officer to strengthen processes around decision making in the run-up to carrying formal enforcement action. This is both to improve transparency in decision making, minimise the risk of legal challenge and strengthen the Council's position if there is an</p>	<p>Planning thereto be endorsed.</p> <p>It should be noted that further work is being carried out to strengthen the decision making processes in the run-up to formal enforcement action.</p>
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			appeal against an Enforcement Notice.	
Determining the Interventions Necessary to Optimise the Achievement of the Intended Outcomes - The Redmond Review	The Audit Committee have received on a regular basis updates in respect of the outcomes of the Redmond Review. The Government and other associated bodies continue to undertake the various activities to implement the Redmond Review recommendations.	Assistant Director Finance and IT	The last update provided to the Audit Committee was included in the main body of the Table of Outstanding Issues report, presented at the 05 Oct 23 meeting.	<p>As further progress is announced by the government, updates will be provided to future meetings of this Committee, which will hopefully set out the necessary practical steps to implement the recommendations made as part of this review.</p> <p>One item that has developed since the last update was provided, relates to the appointment of an Independent Person on the Audit Committee. CIPFA have published a position statement on Audit</p>

				<p>Committees in Local Authorities that sets out practises and principles that Local Government bodies should adopt, which includes the requirement to co-opt Independent members in accordance with the appropriate legislation.</p> <p>CIPFA go on to highlight that where there is no legislative direction to include co-opted Independent Members they recommend that each Authority should include at least two co-opted Independent Members to provide appropriate</p>
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				technical expertise. In light of the above this issue will be reviewed reviewed as part of the Council's wider governance arrangements.
Determining the Interventions Necessary to Optimise the Achievement of the Intended Outcomes – Office for Local Government (OFLOG)	On the 05 Oct 23, the Audit Committee received an update on changes to upcoming regulatory requirements and establishment of OFLOG. The Committee requested additional information on this future regulatory reform.	Assistant Director Governance	Future opportunities to provide additional information to Members will be explored e.g. an All Member Briefing.	This item has been put forward as a proposed agenda item within the most appropriate forum.
Defining Outcomes in Terms of Sustainable Economic, Social and Environmental Benefits – Climate Change	At its meeting on the 05 Oct 23, the Committee resolved that: The Portfolio Holder for the Environment be requested to oversee the development of a Climate Action Plan from 2024, with its ambitions and actions	Corporate Director Place and Economy	The Council has contracted with APSE Energy to review our carbon emissions for 2022/23 as a baseline for the Action Plan 2024-27. Officers have completed a first draft of the action plan, which is currently being refined to be sent to APSE Energy for comment in Feb 24. The Consultants will review the carbon impact of the	The report is due to go to Cabinet in May 24 and will be available to the Committee at that point.

	set in the context of current national policy.		proposed actions and advise and a trajectory for the Council to become net zero. The Council will need to review the cost implications of the off-setting required to reach net zero and the costs of investments to reduce our underlying carbon emissions.	
Determining the Interventions Necessary to Optimise the Achievement of the Intended Outcomes – Anti-Fraud and Corruption Strategy	At its meeting on 25 Jan 24 the Committee requested that an annual review of the effectiveness of the Anti-Fraud and Corruption Strategy is undertaken with the outcome to be reported back as part of the usual annual review process.	Assistant Director Finance & IT	The first review will be undertaken in early 2025 for reporting to the Committee in Mar 25.	March 2025
RIPA – Regulatory Investigatory Powers Act 2000	To inform the Committee of any activity conducted under RIPA conducted by the Authority.	Assistant Director Governance	This Authority has not conducted any RIPA activity in the last quarter and it is rare that it will be required to do so.	Ongoing
Whistleblowing	To inform the Committee of any activity under the Whistleblowing Policy as part of the monitoring arrangements.	Assistant Director Partnerships	This Authority has not received any Whistleblowing information since the adoption of its policy in July 2023.	Ongoing

AUDIT COMMITTEE - Table of Outstanding Issues (April 2024) – 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 – While use of several additional functions of the Modern.Gov system have progressed and have assisted the Council to demonstrate good decision making, report management was not implemented as intended. A revised programme into early 2025 has been prepared. To some extent this roll out has been frustrated by a server upgrade requirement from the Modern.Gov supplier (Civica) and from the report management functionality using a file type (*.bat) that would conflict with the Council's IT security requirements. The server upgrade has been commissioned and is being programmed following approval for the additional budget to meet the related cost. Liaison between Democratic Services, IT and Civica is ongoing at the time of this update to find a solution to the file type issue that does not compromise IT security for the Council corporately. The programme for implementation of report</p>

		<p>management functionality will be kept under review given these constraints on implementation.</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 - An extensive Development Programme was implemented as part of the Induction arrangements for the newly elected/returning Councillors. This made use of written material, in-person and online events and the opportunity to interact directly with officers from a wide range of services across the Council. The Development Programme has continued and has included arrangements with mock hearings and similar delivered in-house for both Planning and Licensing Committee Members and hearings based training for Members of the Standards Committee delivered by specialist external trainers. Use has been made of LGA in-person and online training and events to further enhance the development offer and this has included specific training for several Cabinet Members through a residential course provided by the LGA. A refresh of the skills audit undertaken at the start of the Municipal Year in 2023 is now planned to inform Member Development for the coming year and beyond.</p>

		<p>On-going – A revised Corporate Plan and Vision was approved by Full Council at its meeting on 28 Nov 23, which included six themes, one of which was Financial Sustainability and Openness. Work is now underway to develop a number of highlight priorities as part of delivering against the themes.</p> <p>Departmental Plans within services will continue to be reviewed against the themes and highlight priorities during the year.</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 review of the lessons learnt from the Council’s response 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 now planned to undertake a review in 2024/25 which is later than originally planned, but it remains a key issue for consideration alongside the wider annual review of the Council’s governance arrangements.</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 as soon as possible. Although this is later than originally planned this remains a key activity along with developing 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>The development of the register has commenced and is held on the Council's website as part of its commitment to transparency. It will be added to as strategies and policies are adopted and reviewed. Services have also been requested to reference the relevant strategy or policy within reports supporting decision making.</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 and will be considered as part of the wider governance statement activities that will be reported to the Audit Committee later in the year.</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 be completed comprehensively to ensure successful delivery within the governance framework.</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</p>

		<p>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>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 – As highlighted above reviews of the Departmental Plans will be conducted alongside the new Corporate Plan and emerging highlight priorities.</p> <p>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>A balanced budget was presented to Full Council in Feb 24 with work ongoing as part of the financial sustainability and openness priority highlighted above which will aim to identify the</p>

		<p>necessary saving to support the Council's long term financial position.</p> <p>The dedicated / regular Officer Management Team meetings will remain ongoing with a focus on financial and 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, attended the Oct 23 meeting of this Committee and provided a comprehensive update.</p> <p>As set out in Appendix A, a further update is due to be presented to Cabinet in May 24.</p>