MINUTES OF THE MEETING OF THE AUDIT COMMITTEE, HELD ON THURSDAY, 26TH JUNE, 2025 AT 10.30 AM IN THE COMMITTEE ROOM, TOWN HALL, STATION ROAD, CLACTON-ON-SEA, CO15 1SE

Present:	Councillors Sudra (Chairman), Steady (Vice-Chairman) and Keteca
In Attendance:	Richard Barrett (Corporate Director (Finance and IT) & Section 151 Officer), Damian Williams (Corporate Director (Operations and Delivery)), John Higgins (Assistant Director (Finance (Revenues) & IT)), Karen Hayes (Corporate Governance, Performance & Procurement Manager), Craig Clawson (Internal Audit Manager), Bethany Jones (Democratic Services Officer) and Katie Koppenaal (Democratic Services Officer)
Also in Attendance via MS Teams:	Sarah McKean (KPMG)

1. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies were received from Councillors Morrison, Placey and Fairley with no substitutions.

2. MINUTES OF THE LAST MEETING

It was unanimously **RESOLVED** that the Minutes of the meeting of the Committee, held on 27 March 2025, be approved as a correct record and be signed by the Chairman.

3. DECLARATIONS OF INTEREST

There were no declarations of interest made by Councillors in relation to any item on the agenda for this meeting.

4. QUESTIONS ON NOTICE PURSUANT TO COUNCIL PROCEDURE RULE 38

On this occasion no Councillor had submitted notice of a question pursuant to Council Procedure Rule 38.

5. REPORT OF THE INTERNAL AUDIT MANAGER - A.1 - REPORT ON INTERNAL AUDIT - MARCH 2025 - MAY 2025 AND THE ANNUAL REPORT OF THE INTERNAL AUDIT MANAGER

The Committee was provided with a periodic report on the Internal Audit function for the period of March 2025 – May 2025 and the Internal Audit Managers Annual Report for 2024/25 as required by the professional standards.

The report was split into three sections with a summary as follows:

1) ***Internal Audit Plan Progress 2024/25***

- A satisfactory level of work had been carried out on the 2024/25 Internal Audit Plan in order for the Internal Audit Manager to provide an opinion in the Annual Head of Internal Audit Report for the 2024/25 financial year.
- Seven audits had been completed since the previous update to the Audit Committee in March 2025. All of which had received a satisfactory opinion of adequate or substantial assurance. Internal Audit were currently looking into some historical control issues from legacy Housing Allocations systems / procedures. As they did not relate to the 2024/25 financial year, any control concerns identified would not impact on the Head of Internal Audit's Opinion as systems and procedures had already been changed to reflect a stronger control environment.

2) Annual Report of the Internal Audit Manager

- The Annual Report of the Internal Audit Manager had concluded that an unqualified opinion of Adequate Assurance was provided.
- Work carried out throughout the year by the Audit Committee, Senior Management and the Internal Audit Team had been in line with Public Sector Internal Audit Standards and CIPFA Application Notes (Latest release November 2020). Future years would need to comply with Global Internal Audit Standards.
- One audit from a total of 26 completed had received a less than satisfactory opinion of 'Improvement Required'. The audit concerned was 'Disabled Adaptations'.
- The Internal Audit Team were currently non-compliant with the Global Internal Audit Standards due to awaiting CIPFA's Application Note on the global standards. It was previously agreed with the Audit Committee to wait for the CIPFA review of the standards (April 2025) before undertaking a Quality Assurance Improvement Programme (QAIP) self-assessment against the standards. This would be completed and brought to the Audit Committee in September 2025 with a view to have an external assessment undertaken in early 2026.

3) Internal Audit Plan Progress 2025/26

- Six audits within the 2025/26 Internal Audit Plan were currently in the fieldwork stage.
- A bi-annual update on Fraud and Compliance work had been provided as agreed with the Audit Committee in January 2025.

The Committee was made aware that the Accounts and Audit Regulations 2015 (England) states that - "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing
standards or guidance".

In respect of the Internal Audit Plan the Global Internal Audit Standards required the Chief Audit Executive (Head of Internal Audit) to have: -

- Established a risk based Internal Audit Plan, at least annually, to determine the priorities of the Internal Audit function, consistent with the Council's goals.

- Put in place a mechanism to review and adjust the plan, as necessary, in response to changes to the Council's business, risks, operations, programmes, systems and controls.

- Produced a plan that takes into account the need to produce an annual Internal Audit opinion.

- Considered the input of senior management and the Audit Committee in producing the plan.

- Assessed the Internal Audit resource requirements.

The term chief audit executive is used to ensure consistency with the GIAS, although the term is rarely used in local government. Each authority should be clear which individual fulfils these responsibilities, regardless of actual job title. In practice the chief audit executive may delegate appropriate responsibilities to other qualified professionals in the internal audit function but retains ultimate accountability.

Internal Audit Progress 2025/25

It was reported that all but one audit within the 2024/25 Internal Audit Plan had been completed. At time of writing, fieldwork had been completed on Housing Repairs and Maintenance, however due to time constraints and other priorities exit meetings and final reports were still to be progressed.

A total number of seven audits had been completed during April 2025 to June 2025. All had received a satisfactory level of assurance with no significant issues to be reported. Audits completed in this period were:-

- Payroll
- Accounts Receivable
- Health and Safety Procurement
- Social Housing Regulation Bill – Implementation Plan
- Resource Allocation
- Housing Allocations

Members heard that some historical issues relating to Housing Allocations, regarding data retention and transition of documentation between legacy and newer systems, was currently being reviewed, however, this did not relate to current procedures and control environments.

Internal Audit continued to provide advice on internal control, risk management and governance arrangements on a consultative basis.

It was reported that the Internal Audit Manager continued to oversee the Fraud and Compliance service as well as the Internal Audit team. GDPR was also now part of the Internal Audit Managers responsibilities.

Quality Assurance – The Internal Audit function issued satisfaction surveys for each audit completed. No unsatisfactory responses had been received in this period.

Resourcing

The Committee heard that Internal Audit currently had an establishment of 4 FTE posts, with access to a third-party provider of Internal Audit Services for specialist audit days as and when required. The department currently had an Audit Technician post vacant.

Internal Audit had an apprentice covering all the audit teams administrative responsibilities. He had been a member of the team since November 2024 and was reported to be working well within the team.

Outcomes of Internal Audit Work

The Public Sector Internal Audit Standards required the Internal Audit manager to report to the Audit Committee on significant risk exposures and control issues. Since the last report four audits had been completed and the final report issued.

Assurance	Colour	Number this Period	Total for 2024/25 Plan	
Substantial		0	4	
Adequate		6	16	
Improvement Required		0	1	
Significant Improvement Required		0	0	
No Opinion Required		0	4	Four consultative engagements in 2024/25

For the purpose of the colour coding approach, both the substantial and adequate opinions were shown in green as both were within acceptable tolerances.

Management Response to Internal Audit Findings – There were processes in place to track the action taken regarding findings raised in Internal Audit reports, and to seek assurance that appropriate corrective action had been taken. Where appropriate follow up audits had been arranged to revisit significant issues identified after an appropriate time.

The number of high severity issues outstanding was as follows:-

Status	Number	Comments
Overdue more than 3 months	2	Long term actions reported to the Audit Committee periodically (Appendix B)
Overdue in less than 3 months	0	
Not yet due	0	

Update on previous significant issues reported

All previous significant issues were now provided within Appendix B of the report.

ANNUAL AUDIT REPORT OF THE INTERNAL AUDIT MANAGER

The Committee heard that the Council had been required by the Accounts and Audit Regulations 2015 to undertake an effective Internal Audit to evaluate the effectiveness of its risk management, internal control and governance processes, taking into account the Global Internal Audit Standards (GIAS).

It was explained that CIPFA had developed the Code of Practice for the Governance of Internal Audit in UK Local Government (the Code) to support authorities in establishing their internal audit arrangements and providing oversight and support for internal audit.

The Code was designed to work alongside new Global Internal Audit Standards (GIAS) and had replaced the organisational responsibilities set out in the Statement on the role of the head of internal audit (CIPFA, 2019). It was aimed at those responsible for ensuring effective governance arrangements for internal audit i.e.:

- The body or individual charged with governance – this included the Police and Crime Commissioner and Chief Constable (corporations sole) in policing or full body of the authority.
- The Audit Committee, the primary committee that may hold some delegated responsibilities towards internal audit.
- Senior management of the authority, including the statutory officers, head of paid service, Monitoring Officer and Section 151/Section 95 Officer that held responsibilities for governance.

The Committee heard that it was the responsibility of the Council for ensuring its business had been conducted in accordance with the law and proper standards, and that public money was safeguarded and properly accounted for, and used economically, efficiently and effectively.

The Council also had a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions were exercised, having regard to a combination of economy, efficiency and effectiveness.

It was reported that in discharging this overall responsibility, the Council must have ensured that there had been a sound system of internal control which facilitated the effective exercise of the Council's functions, and which included arrangements for the management of risk. The system of internal control had been designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it could therefore only provide reasonable and not absolute assurance of effectiveness.

To ensure a robust framework for managing risk and accountability, the Council had employed a 'Three Lines of Defence' assurance model, structured as follows:

Senior Management and Departmental Leadership: *The first line of defence lies with operational management, which holds direct responsibility for identifying, assessing, and mitigating risks within their areas of control.*

Internal Governance: *Acting as the second line of defence, internal governance includes oversight activities from various control departments such as Statutory Officers, Corporate Oversight Functions, IT Security, Data Protection, and Quality Control. This layer supports operational management by implementing effective risk practices and ensuring reliable risk-related communication flows across the organisation.*

Internal Audit: *As the third line of defence, the internal audit function, mandated under the Accounts and Audit Regulations 2015, provides an independent evaluation of the Council's risk management, governance, and control processes. This ensures compliance with established public sector auditing standards and guidance.*

Internal Audit Approach

The Committee heard that the Internal Audit function had undertaken a programme of audits each year to provide the Council and its Audit Committee with assurance on the adequacy of its system of internal control, governance and risk management arrangements. The audit programme had been developed using a risk-based approach that incorporated several independent reviews of the Councils activities to be able to give an overall opinion on the areas mentioned above.

The internal audit team maintained an agile approach to auditing, seeking to maximise efficiencies and effectiveness in balancing time and resource commitments with the necessity to provide comprehensive, compliant and value adding assurance.

Aspects that had been considered when developing an audit plan and delivering an effective internal audit service could be broken down into the graphic below:-

It was reported that, as well as incorporating all of the above areas into the Internal Audit service, the internal audit team had endeavoured to ensure that the service was

agile and included the following aspects into our planning and implementation processes:-

- Flexibility – To have utilised different options to build engagement that allowed varied deliverables;
- Value creation – To have enhanced or improved deliverables while considering culture, organisation maturity and stakeholder needs;
- Innovation – To have considered new and different ways of delivering audit efficiency, risk coverage and overall value;
- Systematic approach – To have considered options and made decisions in an orderly way.

The Internal Audit Manager had also taken on responsibilities for Fraud, Compliance and GDPR over the past two years. The work undertaken in these areas had also contributed to the annual assurance opinion as issues identified in these areas would inevitably result in internal control and procedural reviews from Senior Management and Internal Audit. However, future Internal Audit reviews would likely need to be undertaken external to maintain the independence of the Internal Audit Manager.

Members heard that communication between Internal Audit, Leadership and the Audit Committee had been effective and remain consistent which provided reasonable assurance around the effectiveness and transparency of reporting arrangements.

Internal Audit had continued to work with services on a consultancy basis to support the implementation of new processes, identify and analyse route cause if necessary and ensure that all relevant employees had the appropriate training to competently carry out their role. This included advising service areas transformation projects, procurement, ad-hoc investigations and any further advice on procedural changes.

Annual Opinion 2024/25

The Committee heard that the Head of Internal Audit annual assurance opinion was based on the following:

- Internal Audit work completed during the course of the year;
- observations from consultancy/ advisory support;
- results of any follow up exercises undertaken in respect of previous years' internal audit work;
- a review of assurance from other providers including those from first and second lines of defence, independent regulators and peer reviews;
- the extent of resources available to deliver the internal audit work; and
- the quality and performance of the Internal Audit service and the extent of compliance with the Global Internal Audit Standards.

<u>Limitations to the Annual Opinion</u>

It was reported that there were no limitations to report on the ability to deliver the Internal Audit Plan and provide an annual opinion on the effectiveness of governance, risk management and internal control. There had been changes to the audit plan throughout the year due to emerging risks and changes to service provision. Any changes to the audit plan had been in consultation with the Audit Committee and Management Team to fit with the resources available at the time.

Compliance with Global Internal Audit Standards

It was explained that the Internal Audit function was currently non-compliant with the Global Internal Audit Standards. As previously discussed with the Audit Committee, the internal audit team were waiting for CIPFA guidance on the GIAS which came into effect from April 2025. The approach was to undertake a Quality Assurance Improvement Programme (QAIP) self-assessment which would be reported to the Audit Committee in September 2025 with a view to then commissioning an External Quality Assessment in 2026.

The Head of Internal Audit's Annual Opinion

The majority of audits in the 2024/25 Internal Audit plan had received a satisfactory level of assurance. There was a total of 25 moderate issues and one major issue identified throughout the year.
The key themes noted from the issues identified throughout the year were broken down into the following categories:-

- Policy Maintenance
- Strategic Planning
- Case Management and Complaint Recording
- Contract Management and Adaptation Works
- Operational Oversight and Managerial Controls

It was reported that the Council had committed to several major projects in the realm of £60m in total, which could result in financial difficulties and significant reputational damage if not managed in a structured and effective way. The Council had funded a Project Delivery Unit to support and implement the projects, and Internal Audit had attended a number of regeneration board meetings to keep up to date with progress and track key performance indicators.

Local Government Re-organisation (LGR) was also approaching in the near future and already had been taking up considerable time for the Senior Leadership Team in preparation for future changes. It would, therefore, have been very important in future years for Internal Audit to review core services during this transition as well as review work that had been undertaken during any future transformational / change process as there had been a significant risk of Council staff being overstretched which could impact on service delivery. Therefore, Internal Audit needed to be as supportive as possible during this time to help senior leadership provide the best possible outcome for Tendring residents.

The Committee heard that governance arrangements and internal controls had been evaluated in all audits within the plan, albeit with varying levels of scope. Senior Management continued to review strategic risks on a regular basis within Management Team and the Corporate Risk Register was reviewed bi-annually with any feedback reported to Management Team for consideration.

The Internal Audit Manager had considered assurances obtained through:

- All of the information reported above
- Internal Audit outcomes
- Annual Risk Management Review

- The Council's assurance framework
- Management assurance through the Annual Governance Statement process
- External inspections
- Ongoing engagement with the business
- Monitoring and reporting the implementation of agreed management actions

All major actions due had been reported to the Audit Committee and all moderate actions had been managed through the audit follow-up process with the service area.

It was explained that the Internal Audit Manager was satisfied that sufficient work had been completed in 2024/25, to draw a reasonable conclusion on the adequacy and effectiveness of the Council's activities. The internal control environment continued to remain stable with some significant changes in specific service areas which had been reported to the Audit Committee throughout the year as part of the periodic reporting arrangements. An open dialogue with Senior Management on risk remained in place and a generally sound system of internal control had been assessed across the majority of the Councils operational areas.

After considering all of the above, an overall unqualified opinion of 'Adequate Assurance' could be provided for the 2024/25 financial year.

In noting this opinion, it should be acknowledged that Internal Audit had not reviewed all risks and assurances and could not provide absolute assurance on the internal control environment.

The above report would also be included within the Councils Annual Governance Statement (AGS) as part of its statutory responsibilities.

Fraud activities compared to the Council Anti-Fraud and Corruption Strategy

It was explained that the Audit Committee had requested an update on Fraud work undertaken compared to the approved Anti-Fraud and Corruption Strategy. The strategy stated that;

Tendring District Council was committed to:-

- taking all necessary action prevent fraud and corruption;
- taking facilities available to aid detection of fraud and corruption;
- ensuring prompt investigation and action;
- acting professionally, fairly and with integrity to identify matters of fraud, bribery and corruption;
- to limiting the Council's exposure to fraud and corruption and minimising financial loss to the Council and potential adverse effects on its reputation.

It was reported that it was agreed in March 2025 that a bi-annual update had been provided to the Audit Committee on fraud and compliance work carried out by the team. As this was the first update to the Committee, a breakdown of all work undertaken during the 2024/25 financial year would be provided. The breakdown of activities below was evidencing the commitment made to prevent fraud and corruption.

1) **Tenancy Audit**
2) **Right to Buy**
3) **National Fraud Incentive (NFI)**
4) **Fraud Awareness Training**
5) **New Build and Property Inspections**
6) **Collaborative Work**
7) **Development of data analytics software**
8) **Training of Tenancy Engagement Officers and Contact Centre Staff**

It was unanimously **RESOLVED** that the contents of the report (A.1) be noted.

6. REPORT OF THE CORPORATE DIRECTOR (FINANCE & IT) - A.2 - TABLE OF OUTSTANDING ISSUES

Members were informed on the progress of outstanding actions identified by the Committee along with general updates on other issues that fell within the responsibilities of the Committee.

- A Table of Outstanding Issues had been maintained and reported to each meeting of the Committee. This approach enabled the Committee to effectively monitor progress on issues and items that formed part of its governance responsibilities.
- Updates had been set out against general items within **Appendices A, B and C.**
- To date, there were no significant issues arising from the above, with work having remained in progress or updates provided elsewhere on the agenda where appropriate. In respect of **Appendix A,** following their completion as reported to the last meeting of the Committee, a number of items had now been removed.
- **Appendix D** set out a draft Independent Person specification in response to previous discussions and resolutions of the Committee.
- **Appendix E** set out the outcome and current status of actions identified following a recent Health & Safety Executive inspection.

Table of Outstanding Issues

It was reported that the Table of Outstanding Issues had been reviewed and updated since it was last considered by the Committee in March 2025.

There had been three main ongoing elements to this report as follows:

1. Updates against general items raised by the Committee – **Appendix A**
2. Updates against the 2023/24 Annual Governance Statement Action Plan – **Appendix B**
3. Updates against recommendations made by the External Auditor – **Appendix C**

In terms of item 1) above, there were no significant issues to raise, with actions remaining in progress or further details set out below.

In terms of item 2) above, the Annual Governance Statement for 2025 remained subject to being finalised alongside the Statement of Accounts 2024/25 for publishing by the

end of June 2025. The associated action plan that would be set out within the above statement would include the ongoing/outstanding items set out within Appendix B. However, given the timing of this meeting of the Audit Committee and the publication date highlighted above, Appendix B only gave updates against the existing Annual Governance Statement at that present time, with further details planned to be presented to the September 2025 meeting of the Committee that would reflect the revised actions and activities emerging from the 2025 review.

Appointment of Independent Person(s) to the Audit Committee

It was reported that a draft person specification was set out in Appendix D. At its July 2024 meeting, the Committee, had endorsed the appointment of up to two Independent Persons. At its March 2025 meeting, a draft specification had been presented and subsequently Committee Members and Officer workshops had taken place in order to develop the specification. Once this final version had been agreed and subject to the recommendations above, the actions associated with recruiting to this post could be undertaken as necessary, which would include the need to undertake the necessary publicising and advertising of the opportunity and the formal application and recruitment process. Following the recruitment process, a recommendation would need to be made to Full Council to confirm the appointment to the role. Once an appointment had been made the necessary induction programme could then be undertaken.

Local Audit Reform

It was explained that the Government had recently announced a series of reforms to address issues within the local audit system with some key highlights as follows:

- Simplification and Streamlining: The reforms aimed to simplify financial reporting requirements and streamline the audit process to make it more efficient.

- Increased Capacity: Efforts would be made to increase the capacity of the audit sector, reducing reliance on a small number of auditors.

- Funding Support: Up to £49 million in funding would be provided to help local authorities clear audit backlogs and cover additional costs.

- New Local Audit Office: A new Local Audit Office would be established to coordinate functions that were currently spread across multiple organisations, such as the National Audit Office and the Financial Reporting Council.

- Transparency and Accountability: The reports had been designed to restore public trust in how councils managed and report their finances, ensuring better value for taxpayers.

These changes were part of a broader “Plan for Change” to bring long-term stability to the local audit system. The practical implications had remained under review with further updates planned to be presented at the Committee later in the year.

Outcome from External Inspections

Health and Safety Executive

The Health and Safety Executive (HSE) had advised the Council of their intentions to undertake a site visit to review asbestos management under the Health and Safety at Work Act 1974 (control of Asbestos Regulations 2012). That inspection had taken place on 12 February 2025 with staff from Leisure, Princes Theatre, Facilities Management, Health and Safety and the Union all engaged in this review across four HSE chosen locations, namely the Northbourne Depot, Town Hall, Princes Theatre and Clacton Leisure Centre.

The Committee heard that on 14 March 2025, the HSE had issued their post inspection report, which included a number of recommendations primarily relating to site plans/maps, rather than immediate risks etc. Those recommendations therefore formed the basis of an associated improvement plan as set out within **Appendix E.**

From a lessons-learnt perspective:

1) *That Senior Managers are reminded that Asbestos Management Plans (AMPs) need to remain current, including checks, updating following any property refurbishments or material building changes.*

2) *Although no issues relating to the Council's Asbestos Management training arrangements were identified during the HSE inspection, it has become apparent that due to staff leavers/joiners, some service areas feel the need or refresher/further training. The Health and Safety Team are working with all services to ensure they have the necessary asbestos-trained personnel required relating to their areas of responsibility.*

3) *Moving forwards, the Internal Health and Safety Team will ensure that as part of future scheduled Council inspections, they engage as necessary with responsible individuals to ensure that Asbestos Management (AM) documentation is reviewed annually and that there is due focus on AM training record checks/training guidance and support.*

It was reported that over the last 6 months, the Council had received performance related information from the FSA. The FSA had routinely monitored local authority performance through data submitted in twice yearly returns. The Council had submitted their October 2023, April 2024 and October 2024 returns as required.

The returns in 2023 and 2024 had highlighted that the Council had fallen short of its targeted interventions with a large number of those interventions being overdue. It was also highlighted in the return that a new manager of the Food Safety Team had joined the Authority in October 2024, and the Council was advertising for two further vacancies. In the meantime, the Authority had employed a contractor to carry out the planned intervention programmes.

The Committee heard that the October 2024 return had highlighted that the Authority had conducted 47.18% of the intervention programme for A/E rated premises, broken down by risk categories as follows:

100% completion for A rated (highest risk) interventions.
50% for B rated interventions.
50% for C rated interventions.
47% for D rated interventions.

43.66% for E rated (lowest risk) interventions – 95 interventions of the 260 unrated premises.

The Council had identified a need for 4.4 full time equivalents (FTE) to deliver the food service effectively, however the allocation at that time stood at 3.4 FTEs, with only 2.9 occupied. It had been this shortfall in staffing capacity that had contributed to the backlog of inspections. It was highlighted that the on-going recruitment challenges to fill the vacant posts continued, which reflected the shortage of appropriate staff nationally/regionally. Short term options had continued to be explored where necessary, such as the on-going use of agency staff for interim periods during which time existing staff could continue to undertake the necessary development to enable them to undertake the role themselves. This issue had been recognised within Financial Performance Reports during the year, where additional funding had been identified to support this approach.

It was reported that the FSA had requested a meeting to discuss the Council's position and the plans that had been developed to address the shortcomings identified. During the meeting, the background to the engagement had been discussed, as was the FSA's functions of monitoring the performance of a Council's delivery of the food hygiene intervention programme. The main topics discussed were the backlog of interventions and the Council's arrangements to demonstrate that senior delegated officers were fully aware of the risks and of the full demands on the food service, along with the resources required to deliver it, including any shortfalls in resources.

The Council had continued to be in open dialogue with the FSA and had significantly reduced the number of outstanding inspections. Due to the way in which good businesses were been risk rated to determine their inspection frequency and the fact the new businesses are registering all the time with other businesses ceasing to trade, the number of inspections due had fluctuated.

It was explained that the Food Safety Team had updated the Service Plan for 2025 which addressed the issues that had both been highlighted by Officers and raised by the FSA. Those plans had been shared with the FSA and they were satisfied with the progress that was being made towards improving the inspection numbers.

RIPA – Regulatory Investigatory Powers Act 2000

The Committee were informed of any activity conducted under RIPA by the Authority – the Authority had not conducted any RIPA activity in the last quarter and it was rare that it would be required to do so.

Whistleblowing

The Committee was informed of any activity under the Whistleblowing Policy as part of the monitoring arrangements. The Authority had not received any Whistleblowing notifications since the adoption of its policy in July 2023.

It was unanimously **RESOLVED** that;

a) the progress against the actions set out in Appendices A, B and C be noted;

b) the outcome from the Health and Safety Executive Inspection set out in Appendix E, be noted and that the work undertaken by the relevant Services in response be acknowledged, along with the progress against the associated actions; and

c) in respect of the appointment of an Independent Person, the Committee notes that the Council is ahead of many other Councils in taking such best practice steps to support its overall Governance arrangements and: that in respect of the Independent Person it:

i) reconfirms its support to recruit an Independent Person((s) to a maximum of two), for a term of office until 31 March 2028, to align with the current proposals of Local Government Reorganisation, subject to Full Council approval on appointment;

ii) agrees the Independent Person Specification, as set out in Appendix D, for the role of the Independent Person; and

iii) authorises the Corporate Director (Finance & IT), in consultation with the Chairman of the Audit Committee, to agree and undertake the associated recruitment process.

7. REPORT OF THE ASSISTANT DIRECTOR (CORPORATE POLICY AND SUPPORT) - A.3 - PROPOSED NEW CORPORATE AND HOUSING COMPLAINTS POLICY - AND ADOPTION

The Committee was provided with a proposed new combined Corporate and Housing Complaints Policy for the Council, following a review of the current separate policies and assessment of the requirements of the parallel Housing Ombudsman's Complaint Handling Code and the Local Government and Social Care Complaint Handling Code. While both codes had many areas of common expectations the Committee was reminded that the Housing Ombudsman's Code had a statutory footing which meant that social housing landlords (such as this Council in respect of its housing stock) were obliged by law to follow its requirements.

The Council's current Corporate Complaints Policy had needed review for a little while to ensure that it reflected the current arrangements at the Council. The introduction of a new Complaint Handling Code by the LGSCO had provided the impetus for this. The Council had previously adopted a dedicated Housing Complaints Policy, and this had been required to comply with the Housing Ombudsman's Complaint Handling Code and the transition of that Code to being a statutory requirement on the Council to follow the Code in respect of its social housing stock.

In view of the two Ombudsman Services having had very similar Complaint Handling Codes, it had appeared relevant to adopt a new Corporate and Housing Complaints Policy. In this way it could be demonstrated that whichever service someone complained about, it would be handled in a consistent way and the national Codes would be followed throughout the Council.

It was explained that the adoption of the new Policy would also provide the opportunity for training and support for Services in the use of complaints as a means of addressing service standards and embed a "lesson's learned" approach.

It was unanimously **RESOLVED** that the Committee:

(a) recommends to Cabinet that the proposed new Corporate and Housing Complaints Policy set out in this report at Appendix A, be adopted; and

(b) notes that Officers will be providing training for staff on the new Policy (once adopted) to embed understanding and good practice on the new Policy.

8. EXCLUSION OF PRESS AND PUBLIC

It was unanimously **RESOLVED** that under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting during the consideration of Agenda Item 9 on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 7 of Part 1 of Schedule 12A, as amended, of the Act.

9. EXEMPT MINUTE

It was unanimously **RESOLVED** that the exempt minute of the meeting of the Audit Committee held on Thursday 27 March 2025, as circulated, be received and noted.

The meeting was declared closed at 11.29 am

Chairman

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