



A meeting of the **CORPORATE GOVERNANCE COMMITTEE** will be held in **CIVIC SUITE (LANCASTER/STIRLING ROOMS), PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON, CAMBS, PE29 3TN** on **WEDNESDAY, 29 NOVEMBER 2023** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

AGENDA

APOLOGIES

1. MINUTES (Pages 5 - 14)

To approve as a correct record the Minutes of the meeting of the Committee held on 27th September 2023.

Contact Officer: Democratic Services - (01480) 388169

2. MEMBERS' INTERESTS

To receive from Members declarations as to disclosable pecuniary, other registerable and non-registerable interests in relation to any Agenda item. See Notes below.

Contact Officer: Democratic Services - (01480) 388169

3. INTERNAL AUDIT SERVICE: PROGRESS REPORT (Pages 15 - 40)

To receive a report from the Internal Audit Manager providing an update on the Internal Audit Service, progress against the Internal Audit Plan and tracking of audit actions.

Contact Officer: D Moss - (01480) 388475

4. CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT (Pages 41 - 44)

To receive the Corporate Governance Committee Progress Report.

Contact Officer: Democratic Services - (01480) 388169

5. EXCLUSION OF PRESS AND PUBLIC

To resolve:

that the press and public be excluded from the meeting because the business to be transacted contains information relating to the financial or business affairs of any particular person (including the authority holding that information).

6. CORPORATE GOVERNANCE COMMITTEE EFFECTIVENESS (Pages 45 - 62)

To undertake a review of the effectiveness of the Corporate Governance Committee. Documentation is enclosed to assist the discussion.

Contact Officer: D Moss - (01480) 388475

21 day of November 2023

Michelle Sacks

Chief Executive and Head of Paid Service

Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests.

Further information on [Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests is available in the Council's Constitution](#)

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The District Council also permits filming, recording and the taking of photographs at its meetings that are open to the public. Arrangements for these activities should operate in accordance with [guidelines](#) agreed by the Council.

Please contact Democratic Services, Tel: (01480) 388169 / email: Democratic.Services@huntingdonshire.gov.uk if you have a general query on any Agenda Item, wish to tender your apologies for absence from the meeting, or would like information on any decision taken by the Committee/Panel.

Specific enquiries with regard to items on the Agenda should be directed towards the Contact Officer.

Members of the public are welcome to attend this meeting as observers except during consideration of confidential or exempt items of business.

Agenda and enclosures can be viewed on the [District Council's website](#).

Emergency Procedure

In the event of the fire alarm being sounded and on the instruction of the Meeting Administrator, all attendees are requested to vacate the building via the closest emergency exit.

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HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the CORPORATE GOVERNANCE COMMITTEE held in CIVIC SUITE (LANCASTER/STIRLING ROOMS), PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON, CAMBS, PE29 3TN on Wednesday, 27 September 2023.

PRESENT: Councillor N Wells – Chair.

Councillors A M Blackwell, J A Gray, J E Harvey, P J Hodgson-Jones, S A Howell, A R Jennings, T D Sanderson and I P Taylor.

APOLOGIES: Apologies for absence from the meeting were submitted on behalf of Councillors E R Butler, J Clarke and P Kadewere.

25. MINUTES

The Minutes of the meeting of the Committee held on 17th July 2023 were approved as a correct record and signed by the Chair.

26. MEMBERS' INTERESTS

No declarations were received.

27. ANNUAL COMPLAINTS REPORT

The Committee gave consideration to a report by the Business Change Manager (a copy of which is appended in the Minute Book) providing Members with information on complaints received by the Council between April 2022 and March 2023, and those referred to the Local Government and Social Care Ombudsman (LGO).

The Business Change Manager highlighted that there had been a reduction in Stage One and Stage Two complaints. Further, 100% of Stage One and 87% of Stage Two complaints were resolved on time, with three complaints upheld by the LGO. Compliments received were noted and Officers were encouraged to submit compliments on the compliments tracker.

Councillor Hodgson-Jones recognised that there had been a decrease from 58 to 37 planning complaints between 2022 and 2023. Councillor Gray was reassured that the escalation of planning related complaints had now halted due to mitigative actions and would be reviewed by the Overview and Scrutiny Panel (Performance & Growth). Whereupon it was

RESOLVED

- (a) that the data relating to formal Stage One and Stage Two complaints received (2022/23) be received and noted; and
- (b) that the Local Government and Social Care Ombudsman Local Authority Report for Huntingdonshire District Council (2022/23) be received and noted.

28. RISK MANAGEMENT STRATEGY

With the aid of a report prepared by the Director of Finance and Corporate Resources (a copy of which is appended in the Minute Book) the Committee received a copy of the District Council's Risk Management Strategy.

The Director of Finance and Corporate Resources introduced the Risk Management Strategy, stating that it was based upon recommendations from the Local Government Association Peer Review and CIPFA An Untapped Potential Report and would inform risk appetite, governance and the Internal Audit Plan. Meanwhile, the live Risk Register included corporate and service risks.

Following questions by Councillors Hodgson-Jones and Gray, the Committee were informed that risks were added by Service Managers when identified and updated by the Assurance Board, which was comprised of core governance Officers and was scheduled monthly. Recently, the Board had overseen development of the Risk Strategy, risk management and risk processes. Within these processes, risk controls were verified by Internal Audit in line with guidance from the LGA Peer Review and CIPFA An Untapped Potential Report which recommended the Internal Audit Plan be based upon the Risk Register. Additional risk management would be granted through the scheduled upgrade to the Risk Management Dashboard which would offer assurance history and exception reports.

Councillor Hodgson-Jones suggested that risks within the register were reduced and ordered based on priority; while Councillor Gray highlighted the benefits of modernising the Risk Management Strategy. The Director of Finance and Corporate Resources responded that risk cause and output were being reviewed with the expectation that some risks would be merged, allowing more severe risks to be focussed upon.

Councillor Jennings was advised that the Senior Leadership Team was informed of changes to risk ratings and that additional internal training was scheduled to inform staff on Risk Register use.

Councillors Hodgson-Jones and Blackwell suggested standardising risk assessing likelihood/impact and formatting, highlighting the 'OneLeisure' risk as an example. The Director of Finance and Corporate Resources agreed, but was pleased risks had been captured, and stated that fully mitigated risks may be brought to future Committee meetings.

Councillor Blackwell also highlighted that Risk 147 had a deadline of 2017 and was therefore out of date.

Having agreed to amend the recommendation in order to provide clarity on the Constitution's process for approval, it was

RESOLVED

(a) that the Risk Management Strategy be received and noted; and

(b) that Cabinet be requested to approve the Risk Management Strategy.

29. POLLING DISTRICTS AND POLLING PLACES REVIEW

With the aid of a report prepared by the Elections and Democratic Services Manager (a copy of which is appended in the Minute Book) the Committee were updated on the next review of polling districts and polling places scheduled for 2nd October 2023 prior to the 2025 deadline and in preparation for the next parliamentary and Police and Crime Commissioner elections.

The Elections and Democratic Services Manager informed the Committee that a review of polling stations occurred regularly and that the Elections Act 2022 highlighted the importance of ensuring accessibility to polling stations. Thus, a polling station questionnaire and review ensued, through which most stations had been found accessible. With regard to polling districts, the Manager noted that proposed changes to polling districts in Stow Longa, St Ives North, Brampton, St Neots East and Godmanchester had been influenced by parliamentary constituencies and housing.

Councillor Howell asked that Appendix A 'Polling Places', Yaxley should be revised to say 'left of Middletons Road' as well as right.

Councillor Jennings highlighted that indicators 'left' and 'right' depended on which direction you were driving and therefore the public should use the polling map to establish their designated area.

Councillor Hodgson established that irregular polling district

codes were historical and seen in other Councils, however, this should not impact the voter as the poll card directed individuals to the correct polling station. The Elections and Democratic Services Manager agreed to consider numerical coding.

Councillor I Taylor established that Alconbury Weston was not accessible and was reassured that there were additional burdens to assist the Council to make polling stations accessible, such as through purchase of ramps. Rural districts faced larger limitations on venues and therefore Members were relied upon to convey issues relating to venues within their ward.

Whereupon it was

RESOLVED

- (a) that the process involved in the review of polling districts and polling places 2023 be noted; and
- (b) that the consultation document be approved and the commencement of the polling districts and polling places review in accordance with the consultation document attached and timetable for consultation by authorised.

30. ANNUAL REPORT ON HUNTINGDONSHIRE DISTRICT COUNCIL'S COMPLIANCE WITH THE INFORMATION RIGHTS ACTS AND INFORMATION GOVERNANCE

With the aid of a report prepared by the Information Governance Manager and Data Protection Officer (a copy of which is appended in the Minute Book) the Committee received the annual report on the Council's compliance with the Freedom of Information (FOI) Act 2000 and Environmental Information Regulations 2004 and the UK General Data Protection Regulation Act 2018. Information was also received on the Council's performance with regards to protecting personal data over the period April 2022 to March 2023.

By way of an introduction, the Information Governance Manager and Data Protection Officer drew the Committee's attention to the following facts: there was a new Information and Security Board; all ten steps to cyber security had been met; 100% subject access requests had received responses; 57% responses to access requests had met statutory timelines; 75% of FOI requests had received information; and one tribunal judgement had been made relating to a historical request.

Councillor Gray was informed that the risk of incorrect data disposal while working from home was managed by the reduction in printed information, associated training sessions and encouraging staff to contact the InfoGov Team with queries.

Councillor Gray requested that future reports offered data on the cumulative days targets had been missed. Whereupon, it was

RESOLVED

that the contents of the report on compliance with the Information Rights Acts and Information Governance be noted.

31. UNAUDITED STATEMENT OF ACCOUNTS 2022/23

With the aid of a report prepared by the Director of Finance and Corporate Services (a copy of which is appended in the Minute Book), the Committee received the Unaudited Statement of Accounts 2022/23. This copy was consistent with the Outturn Report seen on 30th May 2023 which had not been published due to delays to the 2021/22 Audit of Accounts. As the audit was now complete, the report could now be published with updated opening balances.

Councillor Gray commended the budget outturn and contributions to reserves.

Councillors Sanderson, Hodgson-Jones, and Jennings respectively asked for information to be sought on whether the pension deficit/surplus had been impacted by the stock market in 2022; why it had been impacted by the War in Ukraine; and whether the Pension Surplus was likely to continue for the next two years.

Councillor I Taylor requested future budget reports included information sought from the Revenues Team with regard to Council Tax returns from unoccupied property and similar.

The Director of Finance and Corporate Resources thanked the Chief Financial Officer and her team for the work enacted to progress to publication.

Having agreed to amend recommendation (a) to provide clarification to the constitutional process; and '2022/23' to '2023/24' on the Review of Effectiveness and on the Other Governance Issues within the Annual Governance Statement 2022/23, it was

RESOLVED

(a) that the Annual Governance Statement (Annex A) be approved and that the Executive Leader and Chief Executive be authorised to sign the Statement on behalf

of the Council;

(b) that the unaudited Statement of Accounts for 2022/23 (Annex B) be approved; and

(c) that the Notice of Publication (Annex C) be approved.

32. APPROVAL FOR THE PUBLICATION OF THE AUDITED STATEMENT OF ACCOUNTS 2021/22

With the aid of a report prepared by the Director of Finance and Corporate Resources (a copy of which is appended in the Minute Book), the Committee received the Audited Statement of Accounts 2021/22 and Annual Governance Statement for publication.

Auditors from EY presented the report which included updates on the five areas of work concluded since the April 2023 Audit Report and the decrease of the Council's Pension liability as a result of the Triannual Report on Pensions. Further information with regard to value for money would be included in the Auditor's Annual Report when produced. The Fixed Asset Register had been highlighted in the April 2023 Audit Report and a new Fixed Asset Register would be used henceforth using data from the March 2022 balance sheet. This had led to a significant number of audit adjustments including to revaluation reserves, capital accounts, asset investments, assets held for sale, One Leisure and the Huntingdon Multi-storey Car Park.

Councillors Harvey and Jennings asked whether time had yet been allocated by EY for the 2022/23 audit of Huntingdonshire to allow timeframes to be met. They were informed that the deadline for the 2022/23 Audit Financial Statement was in three days and that most audit suppliers had yet to start work on this. Thus, a date for the current year's audit had not been scheduled.

EY thanked Councillor Howell for asking if there were anything the Council could do to reduce audit times, however, nationally progress against the public sector audit market could not be made until the Minister determined whether the priority of the market was a reset or to provide maximum assurance. Until this point, delays in public sector audits would increase. In February 2023, prior to the Minister's announcement, auditing firms had released a letter stating that no 2022/23 audits would commence prior to November 2023. If an audit reset was demanded, the 2022/23 audit may be cancelled in favour of catching up to timelines. Equally, Councillor Hodgson-Jones highlighted that guaranteeing maximum assurance would create additional delays and was informed it was unlikely maximum assurance would be delivered to only some local authorities, although it was recognised some Councils did require greater

intervention from DLUHC than others.

Councillor I Taylor was informed that external audit was a statutory requirement of local authorities appointed to registered public sector auditing bodies. This pool was limited to six or seven auditors, two or three of which had exited the market for the 2023/24 audit year. This low number contributed to delays.

Councillor Gray noted that investment property balance had reduced between 2020/21 and 2021/22. The Fixed Asset Register valuation had been partially impacted by changes in the land/building split for two investment properties.

The Director of Finance and Corporate Resources confirmed with the Chair and Councillor Gray that the Annual Governance Statement, a replica of the March 2023 statement, had been signed today at the auditor's request and that she was content for the Letter of Representation to be approved.

Whereupon, it was

RESOLVED

- (a) that the Audit Results Report (Annex A) be received and noted;
- (b) that the letter of representation (Annex B) be approved and the Director of Finance and Corporate Resources (as Section 151 Officer) be authorised to sign it on behalf of the Council; and
- (c) that the Chair of the Committee in consultation with the Director of Finance and Corporate Resources (as Section 151 Officer) be authorised to sign the audited Statement of Accounts (Annex C) on behalf of the Council subject to the auditors confirming an unqualified opinion on the SOA 2021/22.

33. INTERNAL AUDIT SERVICE: PROGRESS REPORT

With the aid of a report by the Internal Audit Manager (a copy of which is appended in the Minute Book) the Committee were informed of the work undertaken by the Internal Audit Service during the period April to September 2023.

The Committee were advised by the Internal Audit Manager that the report combined the Internal Audit Plan: Interim Progress Report and Implementation of Internal Audit Actions Report into a single quarterly report. She highlighted that Internal Audit were now better resourced; that it was anticipated the Risk Register would be revised; and the Internal Audit Manager would receive notifications for rating changes. Summaries of closed and open audit actions had been provided, and

Members were invited to request full audit reports if desired.

There were 26 overdue actions and not all updates provided were current. Councillor I Taylor acknowledged that outstanding training was not mandatory but that, to improve a robust audit trail, mandatory training should be reported upon.

Councillor Gray complimented the presentation of the cumulative delay for overdue audit actions. He expressed concern for the impact of complacency regarding completion – for example, additional electronic data may have been lost in the thirteen-month period prior to implementation of a new procedure for the IT inventory. He also queried whether there were measures in place to ensure items closed by the action owner had been completed. The Internal Audit Manager responded that she should verify completion of closed audit actions virtually and through testing as that was the process.

With response to Councillors Gray and Harvey's queries on the significant delay in completing the Land Charges written procedures action, the Elections and Democratic Services Manager informed Members that this action was a financial issue for which a simplified spreadsheet, modelling upon other Councils, was currently under development.

Councillor Blackwell complimented the promotion of training within the Internal Audit Team. She also requested an update on Ref.1638, Debtors Action, which had been put on hold. Whereupon it was

RESOLVED

that the Internal Audit Progress Report be noted.

34. CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

The Committee received and noted a report (a copy of which is appended in the Minute Book) on progress of actions in response to any decisions taken at previous meetings. In doing so, the Internal Audit Manager suggested Members offered input on the previously circulated Independent Member Job Description.

Councillor Gray was informed that a Constitution Review including formulation of the Shadow Cabinet would occur following introduction of the new Chief Executive Officer. He also suggested that Councillors and Officers collaborate on the Risk Management Reporting Framework.

Councillor Blackwell asked for a further update as to whether all Councillors in Huntingdon Town Council had submitted their Disclosable Pecuniary Interest Forms.

Chair

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Internal Audit Service: Progress Report

Meeting/Date: Corporate Governance Committee –
29th November 2023

Executive Portfolio: Executive Councillor for Corporate & Shared
Services, Councillor Martin Hassall

Report by: Deborah Moss, Internal Audit Manager

Ward(s) affected: All Wards

Executive Summary:

This report provides Committee with an audit update since the last meeting. It notifies Committee of any developments within the Internal Audit Team, revisions to the Internal Audit Plan, and any significant governance issues or developments.

The report presents tracking information on overdue audit actions – those actions that have not been implemented by management by the agreed due date. Currently there are 23 such overdue actions (26 last report) and this report presents the action owners' updates on progress.

Risk management and Business Continuity Planning (BCP) summary findings are reported (with caveat that the BCP is still at draft stage) together with initial details of HDC response and update.

In accordance with the Internal Audit Charter, the Internal Audit Manager continues to report functionally to the Corporate Governance Committee and administratively to the Director of Finance & Corporate Resources. They have maintained organisational independence and have had no constraints placed upon them in respect of determining overall audit coverage, audit methodology, the delivery of the audit plan or proposing actions for improvement or forming opinions on individual audit reports issued.

Recommendation:

It is recommended that the Committee:

review and note the progress report.

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to inform the Committee of the work completed/undertaken by the Internal Audit Service. It incorporates not only progress against the Plan but also audit actions tracking information. This is to give visibility to Members of the progress being made in closing out audit actions in order to mitigate risk impacts and to strengthen governance. It also notifies the Committee of any resource information within the Team, any revised Internal Audit Plan for the remainder of the year and can be used for informing committee on any governance issues or developments.

2. BACKGROUND

- 2.1 The Accounts and Audit Regulations 2015 require that the Council “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.” Internal Audit assists the Council and the Corporate Governance Committee to discharge its governance responsibilities. Our work supports the Council’s corporate objectives, and the corporate governance framework.
- 2.2 The Public Sector Internal Audit Standards (PSIAS) require that the Committee (who fulfil the role of the Board, as defined by PSIAS) receive an annual report on the work of the Internal Audit Service. Best practice suggests that an interim report should also be presented, to keep the Committee aware of any issues of concern that have been identified and the progress achieved with the delivery of the audit plan.
- 2.3 Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council’s ability to achieve its objectives. Internal Audit work should help add value to the Council by helping to evaluate the internal control environment, improve systems, mitigate risks, and subsequently inform the Annual Governance Statement.

3. OPTIONS CONSIDERED/ANALYSIS

- 3.1 The progress report (to November 2023) on the Internal Audit Service is attached at Appendix 1.

4. KEY IMPACTS / RISKS

- 4.1 Risk: Insufficient audit assurance work risks the inability to provide an Annual Audit Opinion.

5. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES

- 5.1 The Internal Audit Service provides assurance to both management and the Committee that risks to the delivery of the Corporate Plan across its Service areas are understood and managed appropriately.

6. REASONS FOR THE RECOMMENDED DECISIONS

- 6.1 The report is for information purposes and allows Committee to gain an understanding of the views of the Internal Audit Manager on the internal control environment and systems of internal control.

7. LIST OF APPENDICES INCLUDED

Appendix 1 – Internal Audit Progress Report - November 2023

8. BACKGROUND PAPERS

Internal Audit reports
Internal Audit performance management information

CONTACT OFFICER

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Internal Audit Quarterly Update Report November 2023

Contents:

1. Resources and team update
2. Progress against our Internal Audit Plan
3. Significant issues
4. Overdue Audit Actions
5. Governance updates
6. Peer Review action plan
7. External governance news

1. Resources and Team Update

Our first Trainee Internal Auditor (Claire) returns in December following maternity leave, although the requirement to take annual leave will mean her return to work will be nearer the end of the financial year. She returns on a part time basis of three days per week. Claire is studying directly with the IIA for the professional level qualification CMIIA with the Institute of Internal Auditors.

Our Second Trainee Internal Auditor (Laura) is confirmed onto the apprenticeship programme which will initially be a Level 4 apprenticeship with an approximate duration of 15 months. Laura will initially study for the IIA's Certificate in Internal Audit & Business Risk, and the IIA's Practitioner qualification. The plan is for her then to move on to the Professional level to achieve (CMIIA).

Our intention is to have all the team professionally trained and qualified. This will take some time, and we will need to make provision in future years' budget to accommodate this. However, longer term we are planning for resilience, quality provision, and succession planning.

IT audit resources: Following appointment, audit provider BDO and the HDC ICT Service have assessed areas for the Audit Plan. As this covers all three councils in the ICT shared service, the proposed areas for review have been shared with the audit manager of the partner councils and will be send to the Shared Service Board for its consideration/approval.

See below for proposed audits to be added to the plan in relation to ICT.

2. Progress against the Internal Audit Plan

The Plan enables me to provide an independent opinion on the adequacy and effectiveness of the systems of internal control in place (comprising risk management, corporate governance and internal control). This opinion will inform the Annual Governance Statement for the year.

The risk-based Internal Audit Plan was agreed at CGC in July 2023. It was anticipated that revision of the Plan would be made once Services had identified and assessed their inherent risks. This intention remains. Any additions or deletions will be provided in the progress reports.

Proposed Audits added to Plan 23/24
IT Audit: Critical Applications: controls
IT Audit: Remote Working
IT Audit: IT Strategy & Governance

No audits have been removed from the Plan at this time.

Audit Reviews and Reports issued:

Report Area/Title	Status	Assurance Opinion	Summary of key findings
Code of Financial Management	In progress		
Scheme of Delegations	In progress		
Corporate Health & Safety: Safeguarding	In progress		
Creditors (Accounts Payable) Key controls	In progress		
Debtors (Accounts Receivable) Key controls	In progress		
Management of Trees	In progress		
Council Tax and Non Domestic Business Rates – Key controls	Planned for quarter 4		
Procurement – Staff Training & Code Awareness	Planned for quarter 4		

Since the last report, a number of reviews have started but have not yet been closed. Full audit reports and position statements will be provided to Committee members.

Limited opinion reports sent to SLT for notification purposes:

- Risk Management
- Position Statement for Business Continuity Planning (no opinion given)
- Position Statement for People Capacity (no opinion given)

3. Significant Issues & Updates

Risk Management

The Risk Management Strategy was approved by Cabinet at its November meeting. Work has already commenced reviewing the risk register with services alongside the new strategy, ensuring risks are consistently defined and removing any duplicated risks. A communication plan will be developed to encourage the embedding of Risk Management across the organisation so that it becomes integral to our culture.

Business Continuity Plan

Following the Audit report, the BCP review preparation has been initiated and most Services have submitted their BCPs for review and challenge, including assurance

that manual workarounds are viable should we lose our IT systems. The Internal Audit Manager attends regular meetings with the Chief Operating Officer and the Emergency Planning Officer to keep engaged with progress.

For our Business Continuity Emergency Report Plan – HDC plans to scenario stress test it and use Plan-in-a-box.

There are six trained senior officers who provide 24/7 cover 365 days a year for Emergency Incidents. This will be increased to 8 when further roles at SLT are filled and people are trained. This gives a high level of resilience for these roles. Further consideration of whether to return to formally splitting cover to a rota of Gold (Directors) and Silver (other senior staff) will be conducted once all posts in SLT are filled.

HDC attended the County debrief on Covid which will establish lessons learnt and support our future continuity planning.

Scheme of Delegations

A lite-touch audit review was planned to seek assurance that our Scheme of Delegations was being complied with, specifically that documents signed on behalf of HDC were done so legally with authorised authority. This has highlighted that staff find it difficult to use our existing Scheme (changed in 2015). The review found many local authorities have recently revised the format of their Scheme of Delegations back to a fuller and simpler format. The Chief Executive has already expressed support for the Scheme being presented into a clearer format, and a full scale review of the Constitution undertaken in 2026.

4. Tracking of Audit Actions

The 4Action software continues to be used for real-time management and reporting on the implementation of audit actions.

Performance statistics as at November 2023:

- 23 (previously 26) overdue actions are still to be implemented
- 10 actions have been implemented and closed in last 30 days.
- 16 actions closed in the last 90 days.
- 61 audit actions have been closed in last year.
- 40 audit actions remain open.

The table below shows audit actions that management has agreed to undertake but are currently overdue having missed their agreed implementation date. The table presents the action owner's update as to progress towards the action.

The 23 open actions are residual actions from ten separate audits, with the other actions arising from those audits having been closed already or are not yet due. Increasingly, it is being found that completing the proposed audit action will not resolve the issue/risk uncovered and, rather than implementing an inappropriate action, a more effective solution is being applied. However, this make take more

time than was originally envisaged. Consideration is being given to how this can be more effectively managed moving forward through:

- SLT having oversight of completed Internal Audits and viewing proposed actions from a strategic perspective, and
- Implementing an action change control process to demonstrate where managers have requested an action be superseded, what is proposed and what the timelines for completion are.

Information requested by CGC:

Debtors Action:

At the last meeting, CGC requested an update on outstanding audit action Ref 1638: *Debtors Action - Monthly management information and debt collection performance data will be prepared and reviewed to support the ongoing monitoring of activity and workload.*

The Service has confirmed this action is now implemented and the action has been closed. The Service advised that a report has been created for the quarterly finance report prepared for Overview and Scrutiny. Monthly aged debt reports and reconciliations are produced on a monthly basis and reviewed by the Chief Finance Officer. Accounts Receivable tasks have been redistributed across the team and completion of these is being monitored.

4. Overdue Audit Actions and the Service Progress Update @ 06/11/23

Ref	Agreed Action	Agreed Action	Agreed Implementation Date	Service Area	Priority Level	Last Update on	Last Update from Service	Months late
1568	Land Charges 18.19 / 3	Written procedures should be in place to support how the costs and calculation process is carried out.	30/06/2021	Corporate Resources	Amber	06/11/2023	We continue to work with the Land Charges team. Time recording exercise has now been completed and we are working through anomalies which have arisen. We are currently working to complete and sign off this action by the corporate deadline for Fees and Charges for the 2024/25 budget & MTFS of 1 December 2023, and will provide a further update then.	28
1610	Small Works Contract 21.22 / 1	A dedicated small works contract or framework agreement will be tendered and formalised for use across the authority.	30/04/2022	Corporate Resources	Amber	17/11/2023	Discussions with external specialists on retendering these works have identified creating a "Small works contract" is unlikely to be the most optimal solution for covering these procurement needs, with a preference to moving to "area based rates" indicated. Quotations have been sought to define the technical aspects of the procurement documentation, with further information sought from services that are likely to use the new contract. Attention is also being given to the Social Value and Environment aspects of the procurement to ensure these are maximised.	18
1611	Small Works Contract 21.22 / 2	Staff responsible for procurement will be made aware of the contract, its use mandated, and details of pricing / rates and staff responsibility will be communicated.	31/05/2022	Corporate Resources	Amber	17/11/2023	This action will be implemented once the revised procurement is completed	17

1612	Small Works Contract 21.22 / 3	Formal contract management monitoring arrangements will be established, including review of spend, spot checking procurements and routine liaison meetings with service users and the supplier.	30/11/2022	Corporate Resources	Amber	14/06/2023	This action will be implemented once the revised procurement is completed	11
1613	Small Works Contract 21.22 / 4	Spend outside of the contract will continue to be monitored.	30/11/2022	Corporate Resources	Amber	14/06/2023	This action will be implemented once the revised procurement is completed	11
650	Corporate Enforcement Policy 21.22 / 2	Reminder to all officers that case notes should cover: all discussions and decisions made on a case; explanation as to why cases have been closed; notes detailing the outcome of a case; provide updates for reasons why cases are not going to be investigated; explain any potential delays to an investigation; any previous investigations or enforcement action taken on an individual. Managers/Team leaders should also discuss with teams whether they need further training and support in case management and whether the case management system supports the notes function or if improvements could be made.	30/12/2022	Chief Operating Officer	Amber	05/11/2023	Following a change in the legal support provided, a 'critical friend' stage has been implemented amongst teams. This includes officers' reviewing each others case files and the processes that have been followed. This will take into account how notes and records and being kept on Tascomi to ensure consistency.	10

1654	Corporate Enforcement Policy 21.22 / 6	Managers to review a percentage of open and closed cases each month to ensure that the cases are progressing or being closed where necessary.	30/12/2022	Chief Operating Officer	Amber	05/11/2023	The reviews are to be carried out as part of the new processes agreed with Legal. We will shortly agree the process but this demonstrates significant progress and an opportunity to ensure that all investigations and associated files/ records are of a consistently high standard.	10
1643	Payroll - Payments 22.23 / 3	Create formal process notes to cover all elements of the Payroll process including dates of when processes need to be completed; details of officer responsibility; Payslip processes for those that can't access them online; where to save all information and confirmation emails	31/03/2023	Corporate Resources	Amber	06/11/2023	Work continues on documenting in detail all the individual processes required for payroll payments and processes. It wouldn't be appropriate to upload everything here, but an example is attached for info. The example is for HMRC payments due, which is a key process and shows the detail of the process note. This format is being followed for all guidance notes.	7
1658	Shadow IT / Service-Procured Systems 21.22 / 1	The Council's Procurement Lead should review and, where necessary, update the Council's Code of Procurement so that it establishes a requirement for the procurement of any service to include the involvement of all relevant stakeholders, including the procurement of any IT system requiring the involvement of the ICT Service. This should be approved, in consultation with various key stakeholders across the Council, communicated to members of staff and reviewed on a routine basis or following any significant changes to the Council's operations.	31/03/2023	3C ICT	Amber	03/11/2023	SY is working with the Democratic Services Officer to make sure the Code of Procurement and the Constitution are updated and aligned.	7

1661	ICT Procurement and Contract Management 21.22 / 1	<p>Note: 2 responsible owners; This action is assigned to Alex Young and Sarah Youthed.</p> <p>The ICT Service and the Council's Procurement Lead should review and, where necessary, update the Council's contract register so that it is aligned to the Council's Application Support Matrix and includes, but is not limited to:</p> <ul style="list-style-type: none"> • Supplier identification and contact details • The products and services they deliver • Contract start and end dates and contract duration • Whether they process personal data or provide IT services on which critical services rely and an assessment of the data protection risk associated with the supplier. <p>The register should be updated on a regular basis to ensure that it accurately reflects the Council's ICT supplier landscape.</p>	31/03/2023	3C ICT	Amber	03/11/2023	Andrew Howes is currently working with the Procurement Support Assistant. Regular meetings and correspondence is in place to make sure all ICT software contracts are stored in the HDC Contracts Register. Procurement meets monthly with the other Councils, Andrew Howes and Paul Ashbridge discussing this topic amongst other ICT related contracts. i.e Evergreen contracts.	7
1675	Social Value in Procurement 22.23 Action 5	A series of Lunch and Learn sessions, covering key aspects of social value, contracting and procurement will be developed and delivered. Training will be supported by signposting to key documents / sources of information.	30/04/2023	Corporate Resources	Amber	03/11/2023	SY is working with Anglia Ruskin on Sustainability in Procurement. A course is currently being devised by AR and to be agreed with Procurement.	6

1649	Corporate Enforcement Policy 21.22 / 1	Community Support, Public Safety, Food Hygiene, Licensing and Planning Enforcement teams to produce procedure notes. Procedure notes should include, but not be limited to, opening notes and checks, when to close a case and what enquires can be made using legislations. Procedure notes should be produced and saved where all officers have access to them.	31/05/2023	Chief Operating Officer	Amber	05/11/2023	Some procedure notes are complete but it is necessary to review and update them again following upgrades to Tascomi. A review of where Planning Enforcement are at with their notes will be carried out.	5
1671	Social Value in Procurement 22.23 Action 1	An outline Business Case will be developed through commissioned discovery and quantification work, which identifies areas of highest value and best use of resource, and involves key officer stakeholders. Consideration will be given to using Blue Light Commercial to support and direct this work. Results of the review will be reported back to the Outcomes Board.	30/06/2023	Corporate Resources	Amber	16/06/2023	Additional resource has been recruited for the Procurement team to allow capacity to progress this.	4
1682	Fuel Usage and Payments 22.23 Action 6	The Velocity fuel card contract will be reviewed in terms of value and compliance with the code of procurement.	30/06/2023	Operations	Amber	02/11/2023	Procurement has started, awt pricing from framework on TPPL. The organisation that supplied the initial price is not on the framework, currently awaiting official pricing. Anticipate completion by end of Dec-23	4
1690	Debtors Continuous Auditing 22.23 / 1	Review and update the Debt Management Policy. Obtain appropriate approval of the revised policy.	30/06/2023	Corporate Resources	Amber	06/11/2023	This piece of work has been started, investigation into other council's debt policies and how ours should reflect current practices of our partner councils.	4
1694	Debtors Continuous Auditing 22.23 / 5	Month end reporting to include aged debt reports and write off levels.	31/07/2023	Corporate Resources	Amber	06/11/2023	This has now been started, but not quite finalised. all documentation will be kept in the Income drive under Month End	3

1672	Social Value in Procurement 22.23 Action 2	The Council's Social Value Policy and Framework document will be reviewed and updated to ensure it reflects existing corporate aims and values, and also is aligned with the decisions made as a result of the Business Case document. The policy will clarify coverage of Social Value in procurement, including minimum points available for in tender assessment, and contracting documentation. Any related documentation and templates will be updated as a result of the revised policy.	30/09/2023	Corporate Resources	Amber	16/11/23	The SVP policy is yet to be updated as insight is being sought from external bodies, such as Anglia Ruskin University, to develop a policy that considers wider options and meets the needs of the organisation.	1
1673	Social Value in Procurement 22.23 Action 3	An action plan will be devised to support the introduction of contract management processes which are proportionate to the nature and value of procurement exercises undertaken, and which address social value obligations where relevant.	30/09/2023	Corporate Resources	Amber	16/11/23	This will be produced once the revised SVP Policy is approved.	1
1674	Social Value in Procurement 22.23 Action 4	Social Value guidance, information and signposting will be shared with local businesses through existing engagement channels, forums and networks accessed by the Economic Development (ED) team. (ED to circulate on provision from Procurement Lead)	30/09/2023	Corporate Director - Place	Amber	29/09/2023	News feature in the Economic Development newsletter dated 21.9.23 included the above event. This will remain in the ED newsletter until the date of the event. See attached pdf extract of the newsletter.	1

1678	Fuel Usage and Payments 22.23 Action 2	Once the decision on fuel has been made, the fuel contract will be re-let and listed in the contracts register to allow for corporate oversight by the Procurement Lead.	30/09/2023	Operations	Amber	31/10/2023	HVO Trial is about to start (Mid November), with a plan in place to complete by Mid April 2024. The decision will then need to be made on whether we continue with HVO or revert to standard fossil diesel. We are benefiting from the terms of the ESPO fuel contract, even though we haven't committed to a term. We are suffering no negative consequences in terms of the audit action, other than the process taking longer than anticipated.	1
1680	Fuel Usage and Payments 22.23 Action 4	The need for the spare 50,000 litre tank will be reviewed in terms of cost and value, and the decision to continue or otherwise made at SLT. It will be made clear to SLT that only limited controls can be applied to this part of the fuel supply.	30/09/2023	Operations	Amber	31/10/2023	Delay in audit action 2, has directly affected this, decision delayed until we are clear on HVO outcome. We are using the spare tank to facilitate the HVO trial in the short term. We cannot take a decision as proposed until the HVO trial is completed and further action decided. Anticipate Aug-2024	1
1691	Debtors Continuous Auditing 22.23 / 2	Review suite of accounts receivable procedure notes and update / fill in gaps where necessary. To include MCOL and the tasks undertaken by the Credit Control Manager.	30/09/2023	Corporate Resources	Amber	06/11/2023	In progress. There exists a suite of current AR procedures which are up to date, these are held in the financial services drive under Tech One. MCOL notes are currently in progress. The role of the Credit Control Manager is to support both AR and AP teams. With the handover of the Estates work to the Rents Officer, there has been a significant amount of time given back to the CC Mgr. to focus on improving current processes within the team.	1

1713 Risk Management 22.23 / 3 Regular reminders are issued to management re their risk management responsibilities via:
• Quarterly compliance task list
• Monthly management meetings

30/09/2023 Corporate Resources

Amber

The revised RMS was approved by cabinet on 14.11.2023. The action to communicate and implement this across the organisation can now commence and will be reflected in the next compliance task list.

5. Governance updates

National Fraud Initiative (NFI)

Brief explanation: every 2 years the Council provides data to the NFI which is run by the Cabinet Office for the purpose of data matching and to help prevent and detect fraud. [Govt NFI Report 2022](#)

The Council provided its data files from payroll, housing benefits and suppliers back in October 2022 and the matching data results were provided back to HDC for analysis in January 2023.

The Fraud Team has undertaken the review checks on the housing benefit and council tax support matches. They found a recoverable £18k. Whilst this significantly less than in previous years, and it has not identified a large volume of errors or frauds, this is likely because most instances had already been either picked up or customers had declared the information. It shows our data appears to be up to date even where that of other matching organisations' data is not e.g., matching against licensing and housing waiting lists can be out of date.

Internal Audit is currently undertaking the work on the matches relating to Procurement – people on our payroll matched to Companies House entries. This covers both officers and Members. It has identified some potential interests that have not been declared and those officers or Members it concerned will be contacted.

The Finance team will investigate the matches identified on the supplier file.

CGC Effectiveness Review

CGC Members met in September and undertook an effectiveness review using CIPFA's self-assessment tool. This highlighted areas where committee members felt improvements may be made. It has been decided that this will be shared with the wider committee to obtain more comments on its effectiveness and improvement before any action plan is agreed.

Members who attended the above also received a presentation from the Council's Cyber & Information Security Lead, which was found to be useful for understanding the Council's position on assurance in this area.

The expectation is that the self-assessment will produce a gap analysis and suggest skills/training that may enhance Committee's collective knowledge. Committee's Terms of Reference is also planned to be reviewed following the review outcome to ensure it remains current and fit for purpose. A closed session is being considered to further this review.

6. Peer Review on Governance - Action Plan update @ Nov 2023

Suggestions - Peer review Internal Audit Huntingdonshire District Council March 2023

Ref	Suggestion	Comment by HDC	Proposed Action (Mgt)	Due Date	Audit Action Taken
1.	Internal Audit Manager to facilitate or feed into a CIPFA Corporate Governance Committee self-assessment exercise and help to develop a training programme for members.	An effective CGC needs to have a balance of skills across the key elements of Risk Management, Finance and Audit and, where these skills are identified as missing or skewed, appropriate training is proposed to correct this.	IAM to facilitate a self-assessment exercise for committee members, feedback outcomes at a subsequent meeting with proposed actions for members to decide upon.	Feedback to CGC at Jan 2024 meeting.	In progress. A self-assessment exercise was carried out in September. This used the CIPFA checklist rather than the extensive toolkit as an initial indicator and included a discussion on skills based around those attending the session. The assessment is to be shared with whole committee and include all members' comments the committee's effectiveness. To be effective, the assessment needs to be completed by all members.
2.	The Terms of Reference for the Corporate Governance Committee to be regularly/annually reviewed against CIPFA best practice standards and other example of best practice from across the sector to ensure continuous improvement.	To ensure the Council's ToR reflect current legislation and chartered body recommendations, they should be reviewed on an annual basis.	The IAM to review ToR against CIPFA best practices and propose changes to the Deputy Monitoring Officer (DMO) to reflect any updates which are necessary.	Review of ToR to be presented to CGC in Q4 of each financial year, in preparation for the new financial year. March 24	Still to be done. This has been deferred to after the self-assessment by committee has been completed so any additional responsibilities or changes can be made.

3.	<p>Further questions for consideration by the CGC:</p> <ul style="list-style-type: none"> • Could the MO/Deputy MO be more involved with the Corporate Governance Committee, by presenting the Annual Governance Statement, Corporate Code of Governance? • There are no declarations of interest recorded for the last 12 months. Are there any that have gone unrecorded? Is advice of the MO being taken on interests by the committee? • Could task groups or working groups of the committee be set up to give additional capacity to review areas of risk/financial strain in more detail? 	<p>The AGS and Code of Corporate Governance were drafted by the S151 Officer in collaboration with the MO.</p> <p>Declarations of interest are requested at the start of all meetings and recorded in minutes.</p> <p>Would this be beneficial to CGC members?</p>	<p>No further action required.</p> <p>DMO to ensure new members are briefed on what is a declaration of interest as part of induction process.</p> <p>CGC to consider this</p>	<p>Ongoing control.</p> <p>Ongoing control.</p> <p>TBD</p>	<p>.</p> <p>Internal Audit has checked declarations made at meetings against those on declarations register. No anomalies were found.</p> <p>CGC will consider working groups as and when the need arises.</p>
4.	<p>The Corporate Governance Committee to consider receiving a briefing on CIPFA's Internal Audit Untapped Potential report highlighting areas for action.</p>	<p>This was the basis of the Peer Review and has already been made available to members. The Peer Review feedback, and this action plan accomplishes the action</p>	<p>Action complete</p>	<p>N/A</p>	<p>Completed</p>
5.	<p>Consider a review the role of the Corporate Governance Committee within the Constitution, to ensure the role of committee is clear and transparent.</p>	<p>This should be part of the review linked to action 2.</p>	<p>Per action 2</p>	<p>Per action 2</p>	

6.	<p>Governance review suggestions.</p> <ul style="list-style-type: none"> Internal Audit Manager, the Monitoring Officer and Director of Finance and Corporate Resources to consider regularly meeting to raise and resolve concerns. Carrying out a governance review (stock take) as part of establishing the new management team. Joint training for members and officers on good governance. 	<p>The IAM and S151 already meet on a regular basis, with the DMO being invited as needed.</p> <p>We assume this relates to CLT recruitment, which is ongoing, and will be assessed once recruitment is complete. The self-assessment exercise for members in Action 1 should be extended to CLT as well, with similar follow up training.</p>	<p>No further action</p> <p>Undertake self-assessment exercise for CLT once recruitment is complete, link in with member training for Action 1 where possible or organise additional training if the specific need has already been covered.</p>	<p>Ongoing control.</p> <p>To be completed within three months of all CLT members being recruited and employment commencing</p>	
7.	<p>Senior management and internal audit to work together to consider whether internal audit is best placed to undertake additional tasks outside of its core purpose such as Annual Governance Statement, Code of Corporate Governance review.</p>	<p>It is important the IAM has the opportunity to feed into the AGS and Code of Corporate Governance, but this has been drafted by the S151 Officer recently and will continue as such.</p>	<p>No further action</p>	<p>Completed</p>	<p>Completed</p>
8.	<p>Consideration be made to keeping the Internal Audit Manager informed of the outcomes of Management Team meetings or invited where relevant to observe discussions relating to key transformation projects to enhance strategic approach to auditing.</p>	<p>The IAM is already able to discuss ongoing projects/programmes with the relevant managers, and the risks arising.</p>	<p>Service management team meetings will be asked to update the IAM with any changes to service risks discussed.</p> <p>The IAM will engage with the PMO regarding current projects/programmes.</p>	<p>With immediate effect</p>	

9.	The Internal Audit Manager to discuss key strategic risks from the register with each service area and devise an assurance plan covering the management of key risks.	The IAM has full access to all risks on the Council's 4Risk system and should use these to develop the action plan going forward.	Future IA plans to be linked to the Council's risk registers.	With immediate effect	The Risk Register has been used to formulate the Internal Audit plan. It is still the intention to review the operational audits in the Plan once Services have completed their risk register.
10.	Conducting a risk maturity assessment would be a good way to provide advice and increase the chances that the risk register can be relied on for planning purposes as maturity increases.	Once the Council's Risk Management Strategy has been approved and distributed, this will be the next stage of developing its risk management robustness.	A risk maturity exercise to be undertaken.	Within six months of the revised Risk Strategy being approved.	Risk Management Strategy was approved on 14th November, the risk maturity assessment can now commence.
11.	Internal Audit considers areas in the assurance plan where a 'position statement' style approach could be used to provide advisory support for new or developing areas.	IA is already developing this methodology and using it in specific areas across the Council.	No further action required.	With immediate effect.	Completed
12.	A calculation of auditor's chargeable time (i.e. available audit days minus annual leave, management commitments, training days and ad-hoc/investigatory work) to be undertaken. In addition, a skills and knowledge assessment of the audit team to be undertaken once an assurance plan for 2023/24 has been devised. If a shortfall is identified, this to be reported to senior management and CGC for resolution.	The methodology for calculating the number of audit days available has been developed as part of the planning for 2023/24. The skills and knowledge assessment can be undertaken once the current recruitment exercise for IA has been completed.	The calculation of available days to continue to be used as a measure of IA capacity. Undertake skills and knowledge assessment of IA team	With immediate effect. Within three months of current recruitment exercise completing.	The resource plan has been designed. The skills and knowledge assessment is still to be undertaken but a skills matrix has been started to capture the qualifications, experience, skills and preferences for each auditor.

13.	The internal assessment to reference available evidence to support conformance for each standard in preparation for a full External Quality Assessment.	The Council has a statutory duty to undertake an External Quality Assessment every five years. The internal assessment, and collection of evidence is the initial stage of this, to identify area of non-compliance.	IAM to undertake internal assessment of IA and to develop a plan for achieving areas of non-compliance.	To be completed by 31st March 2024	
14.	<p>A detailed QAIP to be developed shared and discussed with senior management and the CGC. QAIP to include;</p> <ul style="list-style-type: none"> • Areas of all perceived partial conformance with PSIAS and LGAN with actions to develop into conformance with a timeframe and responsible officer allocated for each. • Team training requirements; covering areas of emerging risk such as climate, artificial intelligence, cyber security, culture, data analytics. <p>Performance metrics measured by the team with stretching targets to demonstrate a commitment to continuous improvement. These should be agreed with the CGC and Senior Management and reported at least annually.</p>	This is a follow on from action 13 and is the detailed plan for achieving compliance.	IAM to develop internal assessments outcomes into a QAIP, including training needs and performance metrics.	To be completed by 30th June 2024.	Development of the QAIP has commenced.

15.	Internal Audit to continue to look for opportunities to carry out data analytics and invests in skills in this area for the future. In the meantime, the team can suggest data maturity enhancements in each area audited if full population testing cannot be carried out.	These are key tools to complement the work of the IA team and their deployment is key to maintaining the effectiveness of the team. However, this is an action that should follow the development and implementation of the QAIP.	Following completion of the QAIP, the IAM to consider how these skills can be developed and implemented within the team.	To be completed by 31st December 2024.	
16.	Internal Audit to consider its approach to supporting the Assurance Board forward plan and Terms of Reference review in addition to supporting the CGC in areas such as; <ul style="list-style-type: none"> • Statutory Compliance Framework • Health and Safety assurance • Best Interest Reports Lessons Learnt • Governance Stocktake; • Covid Review • Counter Fraud and Whistleblowing Strategy, Actions, Resources, Review of risks, • Strategic/Complex Partnerships/Collaborations review. 	The IAM sits on the Assurance Board and is able to request items to be covered at the board. A forward planner for items to be discussed is being formulated and the opinion of the IAM should be sought as part of this.	No further action required.	Completed.	

17.	The Director of Finance and Corporate Resources and Internal Audit Manager to work together to formally appoint the outsourced IT audit provider so that assurance can be provided to support the opinion.	A tender was run, and a contract offered to the successful bidder. However, the provider declined the offer due to internal pressures on their side. The provider that was runner up to the tender has been approached.	To appoint the provider that was runner up, or to re-run the tender process.	Update to be provided to CGC at 12th July 2023 meeting.	Complete - contract signed and audit plan for IT areas assessed/ suggested, subject to agreement. 3 reviews are proposed for 2023/24 although ICT have stated they may not be able to accommodate.
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7. External Governance Developments

- **Public Sector Internal Audit Standards** - *the Standards Board expects to publish a digital version of the new Global Internal Audit Standards™ in January 2024 and a print version in March 2024.*
- **Best Value Statutory Guidance for Local Authorities** – *consultation July 2023.*
- **Updated CIPFA Statement on the Role of the Chief Financial Officer** - *This report builds heavily on CIPFA’s Statement on the Role of The CFO in Public Services and applies the principles and roles set out in that document to local government. This Statement sets out how the requirements of legislation and professional standards should be fulfilled by CFOs in the carrying out of their role.*
- Forthcoming Changes to **CIPFA’s guidance on Annual Governance Statements**
- New Performance Body for local Government; **the Office for Local Govt (OfLoG)** - *to provide authoritative and accessible data and analysis about the performance of local government, and support its improvement.*
- **Improvement & Assurance Framework for Local Authorities** - *aim to map the various elements that provide assurance of the performance of local government and to demonstrate how they all fit together.*

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

Committee	Decisions	Date for Action	Action Taken	Officer Responsible	Delete from future list
27/01/2021	<p>The Code of Procurement Waiver Procedure</p> <p>Digest of all uses of the waiver procedure to be presented to the Committee.</p>	At future meetings as required.	Nothing to report.	Procurement Lead	No
25/01/2023	<p>Appointment of Independent Member to Corporate Governance Committee</p> <p>Delegated authority given to the to the Chair and Vice-Chair, in conjunction with the Corporate Governance Committee, to finalise details including the level of remuneration, term of office, length of appointment and start date of commencement for the appointment of Independent Member(s) to the Corporate Governance Committee.</p>	30/05/2023	<p>Council approved the appointment of up to 2 non-voting Independent Members to the Committee at its meeting on 22 February 2023.</p> <p>Brief update received from Internal Audit Manager on progress at 26th April 2023 meeting. A model job description has been obtained and there are plans to advertise the posts locally through the SOLACE website and also to share the opportunity with neighbouring authorities.</p> <p>Progress ongoing which was reported at the 30th May and 12th July 2023 meetings.</p>	Internal Audit Manager	No

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

<p>26/04/2023</p>	<p>Shadow Cabinet Members Raised by Councillor J A Gray. Elections & Democratic Services Manager undertook to take this forward in conjunction with the Managing Director (Interim) outside of the meeting.</p>	<p>TBC</p>	<p>Update received from Managing Director (Interim) on 30th May 2023 that this matter would be considered alongside a wider constitutional review. Programme of review currently being undertaken.</p>	<p>Elections & Democratic Services Manager</p>	<p>No</p>
<p>27/09/2023</p>	<p>Risk Management Strategy Suggestions to reduce the number of risks within the register and ordered based on priority, as well as consideration of modernising the Risk Management Strategy. Review out of date risks and suggested standardisation throughout the document of risk assessing likelihood/impact and formatting. Suggested that Councillors and Officers collaborate on</p>			<p>Director of Finance and Corporate Resources</p>	

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

	the Risk Management Reporting Framework.				
27/09/2023	<p>Annual Freedom of Information Rights Act and Information Governance</p> <p>Requested that future reports offered data on the cumulative days targets.</p>			Information Governance Manager & Data Protection Officer	
27/09/2023	<p>Unaudited Statement of Accounts 2022/23</p> <p>Information requested on why the pension deficit/surplus had seen significant change due to War in Ukraine; whether it had been impacted by the stock market in 2022; and whether the Pension Surplus was likely to continue for the next two years.</p>			Director of Finance and Corporate Resources	
12/07/2023	<p>Internal Audit Progress Report</p> <p>Information requested on an update on Ref.1638, Debtors</p>			Internal Audit Manager	

CORPORATE GOVERNANCE COMMITTEE PROGRESS REPORT

	Action, which had been put on hold.				
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