



Essex County Council

Audit, Governance and Standards Committee Informal Meeting

10:00	Monday, 18 December 2023	Informal Meeting (open to public) Committee Room 1 and online
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For information about the meeting please ask for:

Sophie Crane, Senior Democratic Services Officer

Telephone: 03330 134555

Email: democratic.services@essex.gov.uk

Essex County Council and Committees Information

All Council and Committee Meetings are held in public unless the business is exempt in accordance with the requirements of the Local Government Act 1972.

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		Pages
1	Membership, apologies, substitutions and declarations of interest	4 - 4
2	Absence Management Audit Progress Update (AGS/33/23)	5 - 15
	To receive a report from Alison Woods, Director, People Business Partnering and Employment Practice	
3	Internal Audit and Counter Fraud Progress Report (AGS/34/23)	16 - 47
	To receive a report from Paula Clowes, Head of Assurance	

4	2020-21 Statement of Accounts and Audit (AGS/35/23)	48 - 55
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To receive a report to be presented by Christine Golding,
Chief Accountant

5	Work Programme 2023-24 (AGS/36/23)	56 - 59
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To receive a report from Paul Turner, Director, Legal and
Assurance

6	Date of next meeting
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To note that the next meeting of the Committee will take
place at 10am, Monday 25 January 2024, in Committee
Room 1, County Hall, Chelmsford, CM1 1QH.

Exempt Items

(During consideration of these items the meeting is not likely to be open to the press
and public)

The following items of business have not been published on the grounds that they involve the likely disclosure of exempt information falling within Part I of Schedule 12A of the Local Government Act 1972. Members are asked to consider whether or not the press and public should be excluded during the consideration of these items. If so it will be necessary for the meeting to pass a formal resolution:

That the press and public are excluded from the meeting during the consideration of the remaining items of business on the grounds that they involve the likely disclosure of exempt information falling within Schedule 12A to the Local Government Act 1972, the specific paragraph(s) of Schedule 12A engaged being set out in the report or appendix relating to that item of business.

Committee: Audit, Governance and Standards

Enquiries to: Sophie Crane, Senior Democratic Services Officer
Democratic.services@essex.gov.uk

Membership, Apologies, Substitutions and Declarations of Interest

Recommendations:

To note

1. The membership of the committee as shown below.
2. Apologies and substitutions
3. Declarations of interest to be made by Members in accordance with the Members' Code of Conduct

Membership

(Quorum: 3)

Cllr Anthony Hedley	Chairman
Cllr Susan Barker	
Cllr David King	
Cllr Luke Mackenzie	
Cllr Aidan McGurran	
Cllr Anthony McQuiggan	Vice-Chairman
Cllr Mark Platt	
Cllr Laureen Shaw	
Cllr Chris Siddall	Vice-Chairman
Cllr Wendy Stamp	
Mr Atta Ul Haque	Independent member (non-voting)

Named Substitutes

Cllr Lewis Barber
Cllr Jane Fleming
Cllr Mike Mackrory
Cllr Jaymey McIvor
Cllr Lee Scordis

Report title: Absence Management Audit Progress Update	
Report to: Audit, Governance and Standards Committee	
Report author: Paul Turner, Director, Legal and Assurance	
Date: 18 December 2023	For: Discussion
Enquiries to: Paul Turner, Director, Legal and Assurance, paul.turner@essex.gov.uk	
County Divisions affected: All Essex	

1. Executive Summary

- 1.1 The Audit Governance and Standards Committee has a role to maintain oversight and to monitor the effectiveness of internal controls, governance and risk management arrangements as well as the work of Internal Audit.
- 1.2 This report provides the Committee with the current position regarding activity in relation to the ECC Absence Management Audit. Alison Woods, Director, People Business Partnering and Employment Practice has been invited to attend the committee to provide an update on the actions being taken to respond to the Audit Report.

2. Recommendations

- 2.1 That the progress in relation to the implementation of the recommendations from the ECC Absence Management Audit be noted.

3. Background

- 3.1 At the September 2023 meeting of the Audit, Governance and Standards Committee it was reported that the Absence Management audit had received a Limited Assurance opinion. Members therefore agreed that relevant officers should be invited to provide an update to the Committee.

4. Links to our Strategic Ambitions

- 4.1 Internal Audit and Counter Fraud activity is critical in ensuring that the Council successfully mitigates its risks in all areas of work and that the public purse is protected to ensure that available resources reach those most in need.

5. Financial implications

- 5.1 It is important to implement internal audit recommendations in order to ensure that our risks, including financial risks are managed.

6. Legal implications

- 6.1 Internal Audit is a key way in which councillors can be assured that the Council is using its resources effectively and that the Council is discharging its fiduciary duties concerning taxpayers' money. It helps services to design systems which have appropriate controls and also helps identify and respond to breaches if they occur.
- 6.2 The Accounts and Audit Regulations 2015 require the authority to have adequate systems of internal control and internal audit is a way of demonstrating this.

7. Equality and Diversity Considerations

- 7.1 The Public Sector Equality Duty applies to the Council when it makes decisions. The duty requires us to have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act. In summary, the Act makes discrimination etc. on the grounds of a protected characteristic unlawful
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not.
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, marriage and civil partnership, race, religion or belief, gender, and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 7.3 No equality impact assessment has been made because this report relates to the progress in implementing recommendations to manage risk.

8. Appendices

- 8.1 Absence Management Update PowerPoint presentation

9. List of background papers

- 9.1 Internal audit report to the extent that it does not include exempt information.

ECC PT1 Final Internal Audit Report - Absence Management - 202223 SC

AGS Committee - Update

18 December 2023

Background to Audit Findings

Absence Management (AM) was last audited in 2017/18 when the corporate absence management system was TCS. At this time a Limited Assurance opinion was awarded and there are two Major audit actions which remain outstanding for which TCS was cited to be a limiting factor:

- notifications to line managers and management information on compliance (Ref 50 on Pentana)
- notifications and management information on completeness of return-to-work action (Ref 51 on Pentana)

Absence is now managed via My Oracle self-serve system (introduced in October 2021), with staff entering their absence request e.g., holiday leave, sickness or other, with approval and management by their Line Manager via system workflows. At the time of audit commencement some issues remained in relation to User Acceptance Testing (UAT) in respect of accounting for an additional bank holiday in 2022/23, complications around various contracts, part-time workers and carry forward allowances.

Evidence was gathered in support of sickness and holiday / other absences and some high-level testing undertaken to determine compliance with the Sickness Absence Policy, Holiday Policy and the ECC Time Off and Leave Policy (other absence). It was noted that reporting and recording supporting evidence remains a weakness where there are different contract types, part-time working etc.

Findings

Two major and three moderate recommendations have been made relating to:

- Management assurance around sickness documentation and evidence (Major) - #0603 – 31/03/2024
- Carry forward of annual leave balances (Major) - #604 – 31/03/2024
- MI Tool – Reporting (Moderate) - #602 – 31/03/2024
- Absence Policies (Moderate) - #605 – 31/03/2024
- Sickness Benchmarking (Moderate) - #607 – 31/03/2024

Management assurance around sickness documentation and evidence

Agreed Action

1. Independent control processes to review compliance on a regular basis must be implemented (consider quarterly) across all functions via sample spot checks to ensure expected criteria is being met and recorded correctly within My Oracle e.g.;

- sufficient supporting evidence to justify recorded absence (fit note correctly attached);
- correct period of absence have been recorded within My Oracle and covered by relevant self-certification / fit note / return to work interviews etc.; and
- formal procedures are implemented at specific trigger points.

2. Where outcomes from this checking identify any gaps in assurance or examples of non-compliance, individuals and line managers should be held accountable.

Note: this does not have to be a disciplinary matter, but rather a positive process to flag common themes of non-compliance to help drive continuous improvements. In the event that the same individuals are found to regularly be in breach of expectations, stronger consequences could be considered.

Initial Deadline: 31/03/2024

Page 10 of 59

Update

1. Full end to end process map due for completing in Jan – this will highlight a full roles and responsibilities across the absence process.

From this, Control Processes will be built and fully tested. First analysis due Q4. Interim “sheep dip” testing will commence in Jan.

2. The flow process will identify how to drive absence compliance in this self-service area and with it, how to enable greater manager compliance.

Carry forward of annual leave balances

Agreed Action

1. Continue with the work to confirm that accuracy of the report balances and monthly conversations with Executive Directors and Directors across the functions, to enable leave to be proactively monitored and managed to ensure adherence to the Holiday Leave Policy.
2. Additional deep dive activity may be required to understand where high levels of leave may be forfeited through apparent non-use of My Oracle (potential disciplinary issue) or where recording of leave / assignment types may affect the calculations within My Oracle.

Initial Deadline: 31/03/2024

Update

1. Report balances are fully correct, assessment of utilisation still underway.

Absence data is made available to managers through MI tool and for ED's via their monthly Functional and quarterly CLT People Performance Pack.

2. Deep dive analysis ongoing. Focus on highlighting longer term and repetitive absence.

In addition, a full management information review will be undertaken to analyse who can / cannot complete absence requests and who is/is not completing any form of absence request.

MI Tool - Reporting

Agreed Action

1. Evolve the current MI Tool to include greater visibility on staff sickness levels.
2. Explore the potential to build this into the My Oracle Management Report Catalogue.
3. Provide analysis and insight via the People Insight Service and other data teams, to identify trends and patterns, per Function, which may require executive attention.

Initial Deadline: 31/03/2024

Update

1. MI Tool now covers; rate (against target), financial impact, reason, mid & long term, and repetitive sickness.
2. Manager dashboard contains basic information in My Oracle and analysis ongoing as to potential for a manager absence dashboard.
3. Function Level People Performance Packs delivered to CLT members monthly. CLT members requested to cascade information in their functions and drive management accountability directly.

Absence Policies

Agreed Action

1. The Sickness Absence Policy is currently under revision and awaiting final revisions prior to sign-off. All associated documents and links should be updated as part of the Policy approval process.

Where revisions are made to Policy or supporting information all associated version dates must be amended to enable the reader to be clear that they have the relevant version. All hyperlinks and referenced documents should be tested to ensure they work and return the necessary information.

2. Review the Time off and Leave Chart in conjunction with the ECC Time off and Leave Policy to ensure that they are an up to date and accurate reflection of process at the next review period..

Initial Deadline: 31/03/2024

Update

1. New policy due for launch in Q4. Once approved and launched, intranet and supporting systems will have links updated.
2. Alternative supporting documents to be updated in Jan-24

Benchmarking

Agreed Action

Benchmarking data should continue to be gathered to enable the current data to be used to undertake the required benchmarking to enable ECC to demonstrate that targets remain broadly similar or better than absence rates submitted by other Authorities.

Initial Deadline: 31/03/2024

Update

In June 2023 we set out to build a group of local government people insight reps to share data for peer benchmarking purposes. We were able to gain 4 responses in total.

To be able to gather a robust set of peer benchmarking data we aim for a higher response rate.

We are planning to send out a FOI to all County Councils containing a standard set of people insight-based questions. The plan is to send this out end of January 2024, to be able to capture data for Jan-Dec 23.

This information is issued by:
Essex County Council

Contact us:
people.insight@essex.gov.uk

Essex County Council
County Hall, Chelmsford
Essex, CM1 1QH

 **Essex_CC**

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The information contained in this document
can be translated, and/or made available in
alternative formats, on request.

Report title: Internal Audit and Counter Fraud Progress Report	
Report to: Audit, Governance and Standards Committee	
Report author: Paula Clowes, Head of Assurance	
Date: 18 December 2023	For: Note
Enquiries to: Paula Clowes, Head of Assurance paula.clowes@essex.gov.uk	
County Divisions affected: All Essex	

1. Executive Summary

- 1.1 This report (attached at appendix A) provides the Committee with the current position regarding activity in relation to the 2023/24 Internal Audit and Counter Fraud Plan which was approved by the Audit, Governance and Standards Committee in March 2023. It reflects the situation as of 30 November 2023.
- 1.2 The following matters are of particular note:
- Four audits received a Limited Assurance opinion (Waste Services, 2 x Capital Projects, Multiply Grant)
 - Two audits received a Good Assurance opinion.
 - Three audits received a Satisfactory Assurance opinion.
 - As at 30 November 2023 there were **13** Major and **55** Moderate recommendations open. There are no open Critical recommendations.
 - During this period the work of the Counter Fraud team has resulted in 3 employees facing disciplinary action.
 - The Internal Audit 5 yearly External Quality Assessment was completed in November 2023 with the team receiving an outcome of generally conforms (the highest). The summary report is attached at appendix B.

2. Recommendations

- 2.1 Note progress in audit and counter fraud activity.
- 2.2 The recommended changes to the Internal Audit and Counter Fraud Plan (as outlined in the progress report at appendix A) be noted and committee will be asked to approve these at the next formal meeting .
- 2.3 The outcome of the External Quality Assessment be noted (appendix B).

3. Background

- 3.1 The Audit Governance and Standards Committee has a role to maintain oversight and to monitor the effectiveness of internal controls, governance

and risk management arrangements as well as the work of Internal Audit and Counter Fraud.

- 3.2 The activity undertaken by Internal Audit and Counter Fraud in 2023/24, together with the work of other assurance providers, contributes to the Chief Audit Executive's overall annual opinion on the Council's systems of control for inclusion within the 2023/24 Annual Governance Statement.

External Quality Assessment of Internal Audit

- 3.3 The Public Sector Internal Audit Standards (PSIAS) require that an independent external review of compliance with the standards is carried out every 5 years. Our review was completed in November 2023. The outcome of this assessment was '**Generally Conforms**', which may not sound impressive but is the highest rating that can be awarded.
- 3.4 The evaluator concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects. 12 recommended actions have been agreed across the areas of Resources, Competency and Delivery, plus 5 optional enhancements.

Grading	Explanation	No of Actions
Enhance	The internal audit service must enhance its practice in order to demonstrate transparent alignment with the relevant PSIAS standards in order to demonstrate a contribution to the achievement of the organisations' objectives in relation to risk management, governance and control.	0
Review	The Internal audit service should review its approach in this area to better reflect the application of the PSIAS.	7
Consider	The internal audit service should consider whether revision of its approach merits attention in order to improve the efficiency and effectiveness of the delivery of services	5

4. Financial implications

- 4.1 There are no financial implications as the Internal Audit and Counter Fraud activity 2023/24 will be met within existing resources.

5. Legal implications

- 5.1 Internal Audit is a key way in which councillors can be assured that the Council is using its resources effectively and that the Council is discharging its fiduciary duties concerning taxpayers' money. It helps services to design systems which have appropriate controls and also helps identify and respond to breaches if

they occur. This report seeks to update the Audit, Governance and Standards Committee on the activities of the Council's Internal Audit and Counter Fraud service for the purposes of providing further assurance.

- 5.2 The Accounts and Audit Regulations 2015 require the authority to have adequate systems of internal control and internal audit is a way of demonstrating this.

6. Equality and Diversity Considerations

- 6.1 The Public Sector Equality Duty applies to the Council when it makes decisions. The duty requires us to have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act. In summary, the Act makes discrimination etc. on the grounds of a protected characteristic unlawful
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not.
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 6.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, marriage and civil partnership, race, religion or belief, gender, and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 6.3 The equality impact assessment indicates that this report will not have a disproportionately adverse impact on any people with a particular characteristic.

7 List of Appendices

Appendix A - Internal Audit and Counter Fraud Progress Report.

Appendix B - External Quality Assessment Summary Report

8. List of Background papers

Internal Audit reports
Public Sector Internal Audit Standards



Internal Audit & Counter Fraud

Progress Report

September – November 2023

Introduction

The Audit, Governance and Standards Committee has a role to maintain oversight and to monitor the effectiveness of internal controls, governance and risk management arrangements as well as the work of Internal Audit and Counter Fraud.

This report provides the Committee with the current position regarding activity in relation to the 2023/24 Internal Audit and Counter Fraud Plan (approved by the Audit, Governance and Standards Committee in March 2023). It reflects the situation as of 30 November 2023.

As part of the Committee's role to assess the adequacy of the Council's internal control environment, the Committee also receives regular updates on progress being made by service areas on whether timely and effective remedial action is being taken to resolve any significant control weaknesses that have been identified through our Internal Audit work.

The activity undertaken by Internal Audit and Counter Fraud in 2023/24, together with the work of other assurance providers, contributes to the Chief Audit Executive's overall annual opinion on the Council's systems of control for inclusion within the 2023/24 Annual Governance Statement.

Internal Audit Activity

Final Internal Audit Reports Issued

When Internal Audit issues a report it gives an overall assurance rating which is either 'Good' 'Satisfactory' 'Limited' or 'No' Assurance. Recommendations are graded as Critical, Major Moderate or Low. **Eleven** final reports have been issued since the September 2023 Audit, Governance and Standards Committee as detailed in the Table below:

Assurance Rating	Audit Title	Recommendations Made			
		Critical	Major	Moderate	Low
Good	Woodcroft Nursery School	0	0	0	3
Good	Risk Management Framework	0	0	0	0
Satisfactory	Essex Owned Companies	0	0	2	0
Satisfactory	Budget Management	0	0	1	0
Satisfactory	Facilities Management Change Request Process	0	0	2	1
Limited	Waste Services (Operational Controls)	0	2	6	1
Limited	Chelmsford North-East Bypass (<i>Specialist Auditor</i>)	0	6	6	3
Limited	Beaulieu Park Station (<i>Specialist Auditor</i>)	0	5	7	2
Limited	Multiply Programme	0	1	2	2
N/A	Cost of Living Support Schemes (Staff)	Assurance opinion N/A – advisory / consultative approach.			
N/A	Volunteering				

Full Internal Audit reports can be provided to Committee Members upon request.

No / Limited Assurance Reviews

Four new Limited Opinion reports have been issued in the period. A summary of key risks/issues are highlighted in the following table:

Audit	Detail
Waste Services (Operational Controls)	<p>A number of linked issues were observed that could potentially have a negative impact and present weaknesses to key areas of control. These could put the overall system/process objectives at risk and therefore improvement in the design and/or operational effectiveness of the control environment is necessary.</p> <p>Two Major, six Moderate and one Low actions have been raised:</p> <ul style="list-style-type: none"> • Connectivity Issues (Major) • Sourcing Processes for the Waste Service (Major) • Expenses (Moderate) • Data & Management Information (Moderate) • Fuel Tanks (Moderate) • Digitalisation of the Waste Service (Moderate) • Training Provision (Employee) (Moderate) • Training Provision (Agency) (Moderate) • Record Completion (Low).
Chelmsford North-East Bypass (Specialist Audit)	<p>A project, the Chelmsford North-East Bypass, part funded by a Central Government Housing Infrastructure Fund (HIF) grant has been commenced. A project governance structure has recently been put in place to manage delivery of the scheme to quality, time and cost.</p> <p>The risk of increasing costs to complete the project was identified as the focus of this work.</p> <p>The areas requiring management action are detailed below.</p> <p>Project Governance (including change Authority)</p> <p>There are twelve recommendations arising from the work in this area.</p> <p>Delivery/Procurement Strategy (Outline Business Case, VM & Options Appraisal and Authorisation to Proceed to Procurement)</p> <p>There is one recommendation arising from the work in this area.</p> <p>Project Initiation (Development/Detailed Planning)</p> <p>There are two recommendations arising from the work in this area.</p> <p>Project Implementation/Delivery (Logs/Registers/Reports)</p> <p>Five issues have been noted (actions are linked to 'Project Governance' area of report).</p>

Beaulieu Park Station <i>(Specialist Audit)</i>	<p>A project, Beaulieu Park Railway Station, part funded by a Central Government Housing Infrastructure Fund (HIF) grant has been commenced. A project governance structure remains to be put in place to oversee and challenge delivery of the scheme by Network Rail to quality, time and cost.</p> <p>The risk of increasing costs to complete the project was identified as the focus of this work.</p> <p>The areas requiring management action are detailed below.</p> <p>Project Governance (including change Authority)</p> <p>There are eight recommendations arising from the work in this area.</p> <p>Delivery/Procurement Strategy (Outline Business Case, VM & Options Appraisal and Authorisation to Proceed to Procurement)</p> <p>There is one recommendation arising from the work in this area.</p> <p>Formation of Contract (with Network Rail)</p> <p>There are three recommendations arising from the work in this area.</p> <p>Project Implementation/Delivery (Logs/Registers/Reports)</p> <p>There are two recommendations arising from our work in this area.</p>
Multiply Programme	<p>Multiply is a £270m government funded programme with the aim to help adults improve their numeracy skills which may help broaden job opportunities as well as helping practically in everyday life.</p> <p>In April 2023 a Cabinet Member Action (CMA) agreed for the programme to set up a two-year Dynamic Purchasing System (DPS), with the option to extend for a further period of up to five years, for a value of £3.2m.</p> <p>Significant weaknesses in key areas of the system of control have been identified, which may put the system/process objectives at risk. One major, two moderate and two low actions have been raised in the following areas:</p> <ul style="list-style-type: none"> • Project Delivery Delays (Major) • Promotional Activity and Materials; Cross-Council Engagement (Moderate) • Project Book; Management Information: Dashboard (Low)

Grant Claims

We have completed a review of the following **grant claims**:

- Supporting Families – Q2 2023/2024 Submission (1,073 returns);
- Local Authority Bus Subsidy (Revenue) Grant: Specific Grant Determination - this includes the Bus Service Operators Grant (BSOG) – a grant to subsidise the

services under tender to local authorities and section 19 community transport services.

Implementation of Internal Audit Recommendations

Whenever any recommendations are made in an audit report, Managers are asked to agree what activity they will undertake to address the recommendations and to agree timescales for implementation. The current assessment rationale for grading the priority of recommendations made is attached at Appendix 1.

Between 1 September and 30 November 2023, the following number of recommendations have been marked as closed (based on justification received from recommendation owners):

Risk Rating	Number Recorded as Closed between 1 September and 30 November 2023
Critical	0
Major	2
Moderate	7
Total:	9

Critical or Major recommendations which have not been implemented within the agreed timescale are reported to the Audit, Governance and Standards Committee.

As at 30 November 2023 there were **13** Major and **55** Moderate recommendations open. There are no open Critical recommendations.

9 of the open **Major** recommendations are more than one month overdue compared to their latest agreed implementation date. This has increased by **3** compared to the number reported in our September 2023 Progress Report.

There are **28 Moderate** recommendations more than six months overdue compared to their latest target date for implementation. This number has increased by 4 compared to that reported in September 2023.

The open Major recommendations as at 30 November 2023 are detailed in Appendix 2.

Changes to the 2023/2024 Internal Audit and Counter Fraud Plan

Minor changes are recommended in relation to delivery of the Internal Audit and Counter Fraud Plan in 2023/24. To assist in the efficiency of delivery and to avoid overburdening services with duplication of information requests it's proposed to merge or remove some audits listed in the 2023/24 plan as follows:

- Establishment Control covered as part of Starters, Leavers, and Movers.

- 'Inflationary pressures' covered as part of the Beaulieu Park and Chelmsford North-East Bypass work.
- Beaulieu Park and Chelmsford North-East Bypass audits had coverage overlaps with the 'Governance and Decision Making' audit so a separate audit will not be needed.

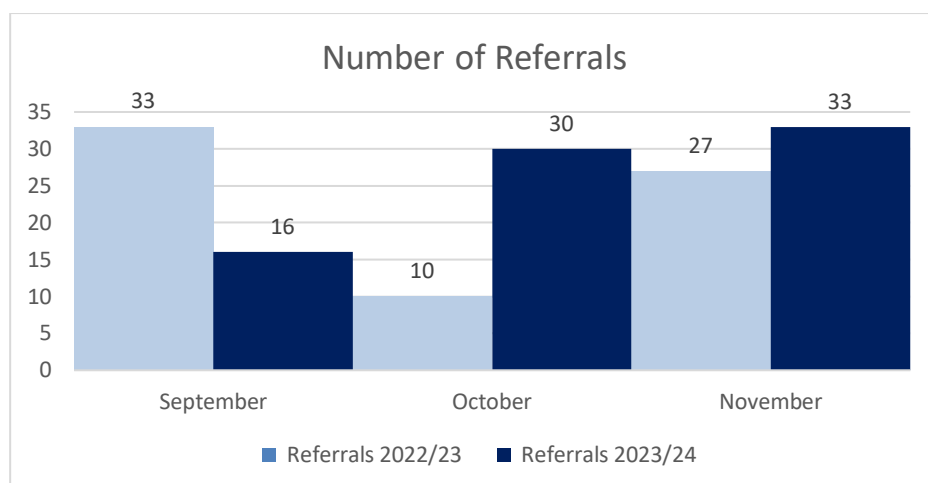
The Internal Audit Team currently have 3 vacancies. A new Senior Auditor will start in January 2024 and recruitment will re-commence in the new year. The audit recruitment market is particularly challenging at the moment. We will continue to mitigate the impact of vacancies on plan delivery by prioritising higher risk audits, using agile audit processes and accessing internal audit support from our Internal Audit framework (APEX) if necessary.

Counter Fraud Activity

The Counter Fraud Team has a remit to prevent, detect and investigate fraud. This includes proactive work utilising data matching and analytical work. In some cases we will pursue sanction through the civil or criminal courts and where possible seek to recover lost/stolen monies.

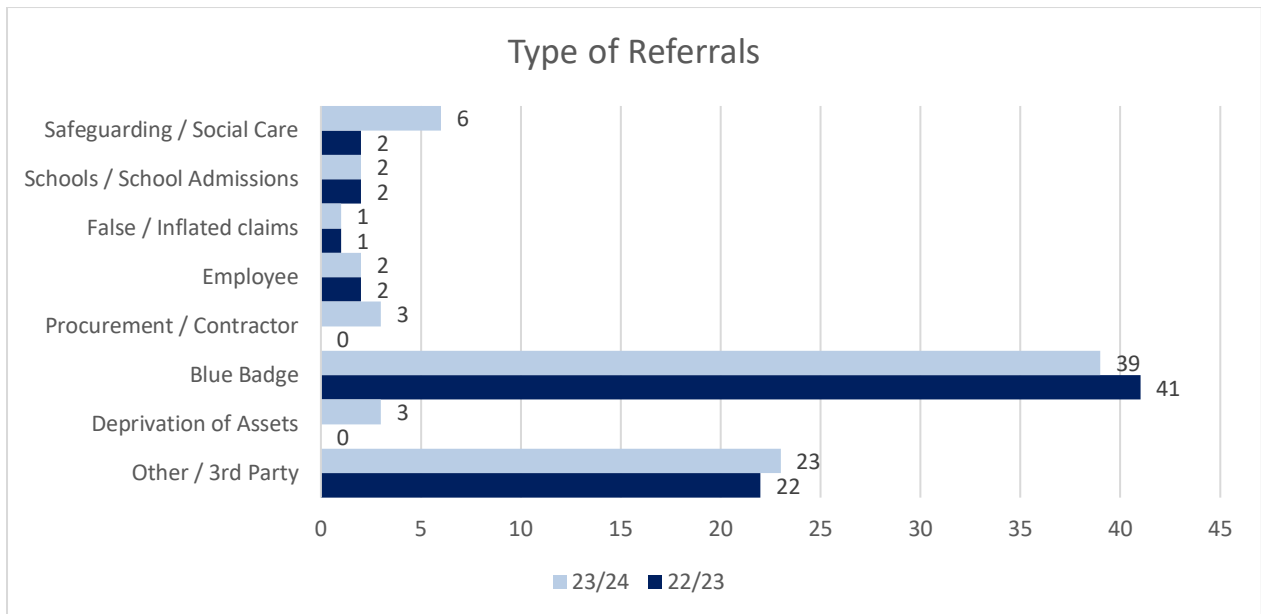
Fraud Referrals

The total number of fraud referrals received for the 3 month period 1 September 2023 to 30 November 2023 is **79**. The total referrals received during the same reporting period for 2022/23 amounted to **70**, therefore we have seen a slight increase this year in the number of referrals.



Types of Referrals

The bar chart below demonstrates the type of referrals received, with a comparison to the referrals received last year.



Proactive Work

Direct Payment Support Services (DPSS) Exit Arrangements

The Counter Fraud Team have supported the ASC Commissioning Team in relation to the transfer and migration of data from a current DPSS contract provider to Penderels, the new provider of this service. This involves transferring client accounts between providers to ensure that balances are accurately and completely transferred and all supporting documentation is available for review.

The transfer of client accounts has proved to be significantly more problematic than originally anticipated and we are continuing to work with the service area and legal services regarding the transition.

Waste Services

Following the audit of the waste service, the Counter Fraud Team are in the process of completing some follow up work, as agreed by the service area.

Data Matching

An internal data matching exercise has been completed for adult social care data to identify any potential duplicate care packages and inconsistencies between social care case management and finance data e.g. where records of deaths may not have been recorded. During this data matching exercise, no issues were identified.

National Fraud Initiative Data Matching Exercise and NFI Fraud Hub

The National Fraud Initiative is a biennial exercise overseen by the Cabinet Office. This is a mandatory exercise which all public sector bodies participate in, submitting prescribed data sets to the Cabinet Office to facilitate a national data matching

exercise to be completed. Returned matches are reviewed and investigated as appropriate.

The Counter Fraud Team collated and submitted mandatory datasets during October 2022 and will submit again during September / October 2024.

In addition to the mandatory data matching, the Counter Fraud Team subscribe to the NFI Fraud Hub. Discretionary data matching is permitted on an ad hoc basis, using the same prescribed data sets as submitted as part of the national exercise.

Data sets in relation to ECC Pensions and Blue Badge holders is submitted on a monthly basis and matched to the mortality listing. Resultant matches for Blue Badge data is reviewed and the Blue Badge system updated accordingly. Matches relating to pension information is sent to the ECC Pension Team for investigation / suspension.

Since September 2023, a further 128 matches have been forwarded to ECC Pensions for their review. To date, £180.75 has been recovered from these matches and 17 matches being reviewed.

From March 2020, when ECC joined the Fraud Hub, savings have been recorded as **£109,105** in relation to pension payments that have been recovered.

Fraud Awareness Training

As at 30 November 2023 the percentage of staff that have completed the recently refreshed e-learning modules relating to the fraud modules are as follows:

- 83.2% - Anti-fraud and corruption
- 83.3% - Anti-bribery and money laundering.

Staff who have not yet completed the modules have been reminded to do so.

Additional bespoke training sessions have been completed as follows:

- Understanding Fraud in Adult Social Care (one session for the Essex Social Care Academy)
- Fraud awareness for the new team administering the social care workforce retention and training funding grant scheme

Counter Fraud Outcomes

During the period 1 September 2023 to 30 November 2023, the following outcomes and sanctions have been achieved:

Outcomes	1 September 22 – 30 November 23	1 September 23 – 30 November 23
Prosecutions	0	0
Disciplinary Action	2	3
No Fraud Established	41	7
*Referred to third party	35	29
Blue Badge - Misuse Letter Sent	9	2
Blue Badge - Seized	9	6
ASC - Financial Recovery	3	0
ASC - PB terminated/reduced/advice provided	2	3
Other - Financial Recovery	0	0
Other - Misuse Letters	0	0
Payment Prevented	0	0
**Other	4	2

**Referred to third party, include mainly referrals received via the website which relate to either housing benefit, council tax, DWP benefit related issues which are referred to the relevant district/ borough/ city council.*

***Other outcomes include:*

- *Referrals to the Deputyship Team where Power of Attorney not in place,*
- *Revision of financial assessments where non-disclosure of assets or deprivation of assets identified,*
- *Additional guidance & support provided where potential misuse of personal budgets.*
- *Additional guidance provided in instances where weaknesses in the control framework have been identified.*

Summary of Current Cases

During the last three-month period, the Counter Fraud team have received referrals relating to:

- potential deprivation of asset cases;
- misuse of council assets, one case which resulted in disciplinary action against two ECC employees;
- discrepancies with contractor recording / charging ECC;
- potential financial abuse of an ECC service user;
- misuse of adult social care direct payments.

Financial Recoveries

In addition to the savings identified during the data matching exercise, this period, the following financial outcomes have been achieved:

1 September 2023 – 30 November 2023	
ACTUAL - Monies Recovered	0
ACTUAL - Monies in Recovery	0
NOTIONAL - Future Losses Prevented	0
NOTIONAL - Estimated Losses**	11,376.34
TOTAL	11,376.34





**The estimated losses relate to the misuse of a direct payment. The monies were unable to be recovered as the service user is now deceased.

Notional savings of £3,900 have also been identified (not included in the above table) as 6 expired blue badges have been taken out of circulation, each badge being attributed a value of £650 (figure determined by the Cabinet Office).

List of Appendices

- Appendix 1 Current assessment rationale for grading the priority of recommendations in Internal Audit reports.
- Appendix 2 Open Major Recommendations.

Appendix 1 Current assessment rationale for grading the priority of recommendations in Internal Audit reports

Risk rating	Assessment rationale
 Critical	<p>Critical and urgent in that failure to address the risk could lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> Significant financial loss (through fraud, error, poor value for money) Serious safeguarding breach Life threatening or multiple serious injuries Catastrophic loss of service Failure of major projects Critical Information loss leading to Information Commissioner's Office (ICO) referral Reputational damage – Intense political and media scrutiny i.e. front-page headlines, television coverage. Possible criminal, or high profile, civil action against the Council, Members or officers. Intervention by external agencies <p>Remedial action must be taken immediately</p>
 Major	<p>Major in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> High financial loss (through fraud, error, poor value for money) Safeguarding breach Serious injuries or stressful experience requiring medical treatment, many work days lost. Significant disruption to service (Key outcomes missed, some services compromised. Management action required to overcome medium term difficulties) Major Information loss leading to internal investigation Reputational damage – Unfavourable external media coverage. Noticeable impact on public opinion. Scrutiny required by external agencies <p>Remedial action must be taken urgently</p>
 Moderate	<p>Moderate in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> Medium financial loss (through fraud, error or poor value for money) Significant short-term disruption of non-core activities Scrutiny required by internal committees. Injuries or stress level requiring some medical treatment, potentially some work days lost Reputational damage – Probable limited unfavourable media coverage. <p>Prompt specific action should be taken</p>
 Low	<p>Low in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> Low financial loss (through error or poor value for money) Minor errors in systems/operations or processes requiring action or minor delay without impact on overall service delivery schedule. Handled within normal day to day routines. Reputational damage – Internal review, unlikely to have a wider impact. <p>Remedial action is required</p>
Assurance Level	Description
Good	Good assurance – there is a sound system of internal control designed to achieve the objectives of the system/process and manage the risks to achieving those objectives. Recommendations will normally only be of Low risk rating. Any Moderate recommendations would need to be mitigated by significant strengths elsewhere.
Satisfactory	Satisfactory assurance – whilst there is basically a sound system of control, there are some areas of weakness, which may put the system/process objectives at risk. There are Moderate recommendations indicating weaknesses but these do not undermine the system's overall integrity. Any Critical recommendation will prevent this assessment, and any Major recommendations relating to part of the system would need to be mitigated by significant strengths elsewhere.
Limited	Limited assurance – there are significant weaknesses in key areas in the systems of control, which put the system/process objectives at risk. There are Major recommendations or a number of moderate recommendations indicating significant failings. Any Critical recommendations relating to part of the system would need to be mitigated by significant strengths elsewhere.
No	No assurance – internal controls are generally weak leaving the system/process open to significant error or abuse or reputational damage. There are Critical recommendations indicating major failings

Appendix 2

Open Major Internal Audit Recommendations as at 30 November 2023

Audit Review Title	Recommendation	Original Target Date	Latest Target Date	Last Status Update	Owner	Risk Rating
Personal Budgets (Families) (Direct Payments) (1718 C2)	Monitoring and Review Implement a robust process to ensure all cases with Direct Payments are managed effectively, including monitoring of spending.	31/12/18	29/01/21	19 May 2023: The change over from Purple to Penderels is at full steam, it has been an opportunity to have a deep dive into cases and issues with weekly meetings alongside adults to address these. Adults remain ready to take on the monitoring of the childrens DP and we are waiting for the paper to get finances agreed. 26 July 2023: A business case for an officer to join the Adults monitoring team is now with Helen Lincoln whilst we make a decision how to proceed and where we will get the funding from.	Director Local Delivery, Children and Families	Major
Review of Utility Invoice Processes (1920 PPH8)	Energy Profile Audits: In line with the contractual agreement all properties should have an Energy Profile Audit conducted every 12 months and be reported in line with the template provided in the contract.	31/12/20	30/04/22	14 March 2023 There have been further discussions held in terms of a number of areas within the specification document and awaiting final confirmation from Mitie in terms of the updated document which is expected very shortly. The formal contract change notice can then be progressed in terms of ensuring that any changes that are linked to the profile audits are reflected in the contract. We are looking at setting up a shared site where the Energy Profile Audits can be stored as well as arranging the regular meetings for these to be discussed. 09 June 2022: A follow up of this audit occurred in the 2021/22 financial year, the final report was issued 21/03/22. Review of Energy Profile Audits is being picked up as part of the wider review of the D2 Specification for Energy as well as ongoing discussions around reporting and streamlining the provision of management information systems to be able to provide this.	Procurement Specialist	Major

Audit Review Title	Recommendation	Original Target Date	Latest Target Date	Last Status Update	Owner	Risk Rating
IT Disaster Recovery (2021 F19)	IT Disaster Recovery Testing	30/09/22	31/01/24 (not yet due)	8 August 2023: The SQL Cluster failover remediation work continues with infrastructure changes scheduled for mid-August. This has caused some slippage with DR testing rescheduled for November.	Head of Technology Operations	Major
	Incomplete Business Impact Analyses (BIA)	30/09/22	30/09/23	8 August 2023: The first-round Recovery Time Objective (RTO) analysis has been shared with EP&R. This constitutes part A of the audit action and will now enable a detailed reconciliation in order to: 1. Follow up any gaps with the business services and confirm requirements 2. Identify the supplier relationship where this is not with TS 3. Identify any legacy/moved apps services 4. Identify business RTOs where none have been specified. This is dependent on the joint initiative with EP&R and Service/BC Leads collaboration as part of previous audit - Feasibility of Recovery Time Objectives. This action is timetabled to run to March 2024, so this action can either be now closed or run in parallel with that audit action. Deferring close date to September 2023 pending decision. Pending outcome of 424 BIA gap analysis and any associated RTO renegotiations, together with the feed of recovery prioritisations derived from Exercise Zephyr and the Cloud programme.	Head of Technology Operations	Major
Country Parks (2021 PPH9)	Stocktake and Reconciliations	31/12/21	30/06/23	10 November 2023: Market engagement exercise (PIN) commenced on 01/11/23 and hoping to digest results of that engagement / feedback pre-Christmas, with papers to be produced and presented in Q4 for next steps, including potential outsourcing.	Commercial Operations Manager	Major
	Absence of a stock write off and stock discounting procedures	31/12/21	30/06/23	10 November 2023: Per update above. Short term control measures and cover / acting up arrangements remain in place in the interim period.	Commercial Operations Manager	Major

Audit Review Title	Recommendation	Original Target Date	Latest Target Date	Last Status Update	Owner	Risk Rating
Essex Traveller Unit (2021 PPH6)	Site Management Plan	31/03/22	31/03/23	30 September 2022: A follow up review was undertaken. There was evidence of increased engagement with Councillors, ECC Services, District and Borough Councils, and Heads of Service, which was enhancing the Service's visibility across ECC. Funding decisions were yet to be agreed. As such, the financial constraints in which the Gypsy & Travellers Service was working were considered to still be in place, impacting on the future planning for the Service. This recommendation still remains open. The last revised due date was March 2023. However, no further update has since been provided.	Wellbeing, Place and Communities Lead	Major
Section 106 Agreements (2223 EIPH4)	Database Functionality	31/10/23		No update provided.	Strategic Development Lead	Major
	Closure of Projects	30/04/23		No update provided.	Assistant Accountant	Major
	Identifying s106 Opportunities	15/02/24 (not yet due)		No update provided.	Director Sustainable Growth	Major
Corporate Property Strategy (2223 CS19)	Asset Management System	11/08/23		30 October 2023: The consultant has produced a report with recommendations. There is a phased approach to change proposed. We are also currently working on the strategy for the procurement of the Mitie / LSH contract (expires in Sep 26) – so this will be a consideration in that work. Need to review findings and initiate the next stages. This will be managed through the Estates Transformation Programme.	Director: Property and Investment and Delivery	Major
Absence Management (2223 PT1)	Management assurance around sickness documentation and evidence	31/03/24 (not yet due)		No progress update provided.	Employment Practice & Consultancy Lead	Major
	Carry forward of annual leave balances	31/03/24 (not yet due)		No progress update provided.	Head of People Insight and Technology	Major



Essex County Council

External Quality Assessment

Internal Audit Services

Summary Report – November 2023

Overview

Opinion: The Essex County Council internal audit service (ECIAS) is delivering to a standard that **generally conforms*** with the Public Sector Internal Audit Standards (PSIAS).

* **'Generally Conforms'** is the highest rating that can be offered per the Institute of Internal Auditors definitions.

The evaluator has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual *Standard* or element of the Code of Ethics in all material respects.

12 recommended actions have been raised across the areas of Resources, Competency and Delivery, as follows:

Grading	Explanation	Number of Actions Raised
Enhance	The internal audit service must enhance its practice in order to demonstrate transparent alignment with the relevant PSIAS standards in order to demonstrate a contribution to the achievement of the organisations' objectives in relation to risk management, governance and control.	0
Review	The Internal audit service should review its approach in this area to better reflect the application of the PSIAS.	7
Consider	The internal audit service should consider whether revision of its approach merits attention in order to improve the efficiency and effectiveness of the delivery of services	5

Summary of Good Practice Identified

Standard	Good practice identified	Observation
1000	An Internal Audit Charter has been established and agreed with management and the Audit Governance and Standards Committee (AGSC).	The combination of the Charter and the Internal Audit Manual is comprehensive and establishes an appropriate framework against which internal audit services can be delivered in accordance with the PSIAS.
1100	Independence and objectivity	A process is in place regarding the identification and management of potential conflicts and/or declarations of interest. As the remit of the Head of Assurance covers other functional responsibilities care will be needed to ensure this remains appropriate under the Global Internal Audit Standards (GIAS).
1311	The service has conducted internal assessment exercises regarding its performance.	Performance review is embedded within quality control procedures and supported by a staff appraisals process which identifies and supports performance development needs.
2020	Active engagement at Member and management level	Represents the establishment of a good understanding of key issues through routine interaction with management at all levels and Members.
2030	The need for appropriate internal audit resources has been recognised.	The concept of continuing to develop an in-house team supported by an external firm provides for both sufficient resources and those of a technical or specialist nature.
2060	Reports are produced using a standard format which is consistently applied. Customer feedback is routinely requested.	Demonstration of a consistent approach to communication which is well received by management and the AGSC – effective follow-up using automated software ensures issues are not lost.
2300	Internal auditors must identify, analyse, evaluate, and document sufficient information to achieve the engagement's objectives.	Effective supervision and review of progress ensures a consistent approach and delivery of the approved methodology.
2400	Internal auditors must communicate results of engagements.	The internal audit team routinely conducts exit meetings with regard to the findings emerging from engagements.

Agreed Actions

Resources

Business Vision and Mission, Governance arrangements, Recognition of standards, Charter, Guidance, Procedures and Supervision, Terms of Engagement, Ethics and business conduct.

Opinion: **Excelling**

	Recommended Action	Rating	Management Comment and Implementation Target
1.	Internal Audit Charter (IAC) Consider the value of including a statement to align the continuous development of internal audit plans with the provision of an annual opinion reflecting the changing risk environment in which the Council operates and where independent assurance from internal audit is designed to support the Governance Statement. PSIAS 1000	Consider	Comment: Will be incorporated into 2024/25 version of the Charter (approved each March). Timescale: March 2024
2.	Quality Assurance Improvement Program (QAIP) Consider introducing a more detailed statement in the Head of Internal Audit Annual Report in which: 1. Confirms that all measures contained in the process have been completed, and 2. How any significant deviations or development needs will be resolved. PSIAS 1300	Consider	Comment: Will be incorporated into 2023/24 Annual Report (on agenda for June 2024 AGS Committee) Timescale: June 2024
3.	Key Performance Indicators (KPIs) Consider introducing a limited set of formal KPIs based on quantitative and qualitative data to support the QAIP process referred to above. This may include details of: 1. Training days completed 2. High level recommendations identified, accepted and implemented on a timely basis. Such detail will then provide further evidence regarding conformity with the PSIAS. PSIAS 1321	Consider	Comment: IA currently working on amendments to the existing KPIs within the Organisational Health Report to strengthen value added. Timescale: April 2024

Competency

Internal Audit Manual, Planning and Allocation of staffing, Recruitment (Numbers and skills), Training (Professional and Technical), Appraisal and Development.

Opinion: Established

	Recommended action	Rating	Management Comment and Implementation Target
4.	<p>Audit Universe</p> <p>It would be beneficial to increasingly align development of the internal audit planning system with the Council's risk management processes in order to ensure that resources were consistently focused on areas where assurance is required regarding the operation of policies, procedures and controls that mitigate the significant risks to which the Council is exposed at an inherent level.</p> <p>Global Internal Audit Standards are anticipated to increasingly call for alignment of risk registers with the internal audit universe.</p> <p>PSIAS 2000/2010</p>	Review	<p>Comment: Planning for the Draft 2024/25 IA Plan is already underway. We will ensure there is focus on risks in the plan.</p> <p>Timescale: March 2024</p>
5.	<p>Governance</p> <p>In Local Government, each Council establishes a Code of Governance in accordance with CIPFA SOLACE – it would be beneficial to further map internal audit activity to the content of the Code within the Internal Audit Planning process in order to provide assurance at a level which contributes directly to the Annual Governance Statement through the Head of Internal Audit Annual Report.</p> <p>Consider extending the explanation regarding the internal auditor's responsibility regarding assurance on Governance processes in the introduction of the IAC to define how the opinion is derived in practice.</p> <p>PSIAS 2110</p>	Review	<p>Comment: We will review wording in both the IA Charter and Plan for 2024/25, to better reflect the mapping of IA activity.</p> <p>Timescale: March 2024</p>

	Recommended action	Rating	Management Comment and Implementation Target
6.	<p>Assurance Mapping</p> <p>Consider developing the internal audit methodology by formally documenting the sources of assurance available to internal audit within each engagement as part of routine processes. Assurances may be both internal and external. Use the accumulated knowledge gained to support the Annual Assurance opinion in the Head of Internal Audit's Annual Report as is likely to be required by the new GIAS.</p> <p>PSIAS 2050</p>	Review	<p>Comment: IA does already look to avoid duplication by relying on other sources of assurance where appropriate. We will make efforts to more formally capture these arrangements in readiness for the new GIAS.</p> <p>Timescale: June 2024</p>
7.	<p>Management Objectives</p> <p>Review the terminology used within the Terms of Reference to reflect Management's objectives within the area for review. Consequently, base identification and discussion of risks in relating to the achievement of the agreed objectives. Consider introducing a 'Heat Map' process to then determine which are significant risks (as defined within the Councils Risk Impact and Likelihood gradings) to agree those which will become the scope of the review.</p> <p>PSIAS 2201</p>	Review	<p>Comment: We will review the ToR template ready for rollout in the 2024/25 FY.</p> <p>Timescale: March 2024</p>

	Recommended action	Rating	Management Comment and Implementation Target
8.	<p>Engagement Planning – Control Risk</p> <p>Engagements should be increasingly constructed to reflect significant risks and aligned to Risk Impact definitions within the Risk Management Strategy. This will ensure standard recognition of terminology throughout the Council. Assessment of 'Control Risk' in relation to the achievement of Management Objectives would focus reviews on:</p> <ul style="list-style-type: none"> • Those risks where the assessment is that the combined impact/likelihood score has decreased most and where if assumptions are incorrect critical business risk exposure may exist, • Risks where the value of 'Control Risk' is limited or zero and as a result suggesting the controls may be insufficient or ineffective, and • Key Controls (rather than a wider view of all controls which may have little impact on risk reduction or the achievement of business objectives). <p>By focusing on Management Objectives, significant risks and key controls there may be efficiencies to be gained within assignments through targeting resources to issues of greatest importance or concern.</p> <p>PSIAS 2201</p>	Review	<p>Comment: This will be implemented through the ToR review mentioned above.</p> <p>Timescale: March 2024</p>
9.	<p>Grading of Recommendations</p> <p>It would be beneficial to align future grading of recommendations with those impact definitions used within the Councils risk management process.</p> <p>This would assist in both agreeing the specific risk focus of each engagement as well in assessing the relative importance of findings at the exit meeting, grading recommendations and in providing an opinion within assurance reports.</p> <p>PSIAS 2300/2410</p>	Review	<p>Comment: Ready for the 2024/25 FY, we will review the grading wording for IA actions. We will reflect on the alignment of these with ECC's wider Risk Management processes and make changes where/if appropriate.</p> <p>Timescale: March 2024</p>

Delivery

Client engagement and relationship, Directed led service, Terms of Engagement (Audit/Assignment Brief), Discussion of assurance and advisory opinions, Reporting at assignment and strategic levels.

Opinion: **Excelling**

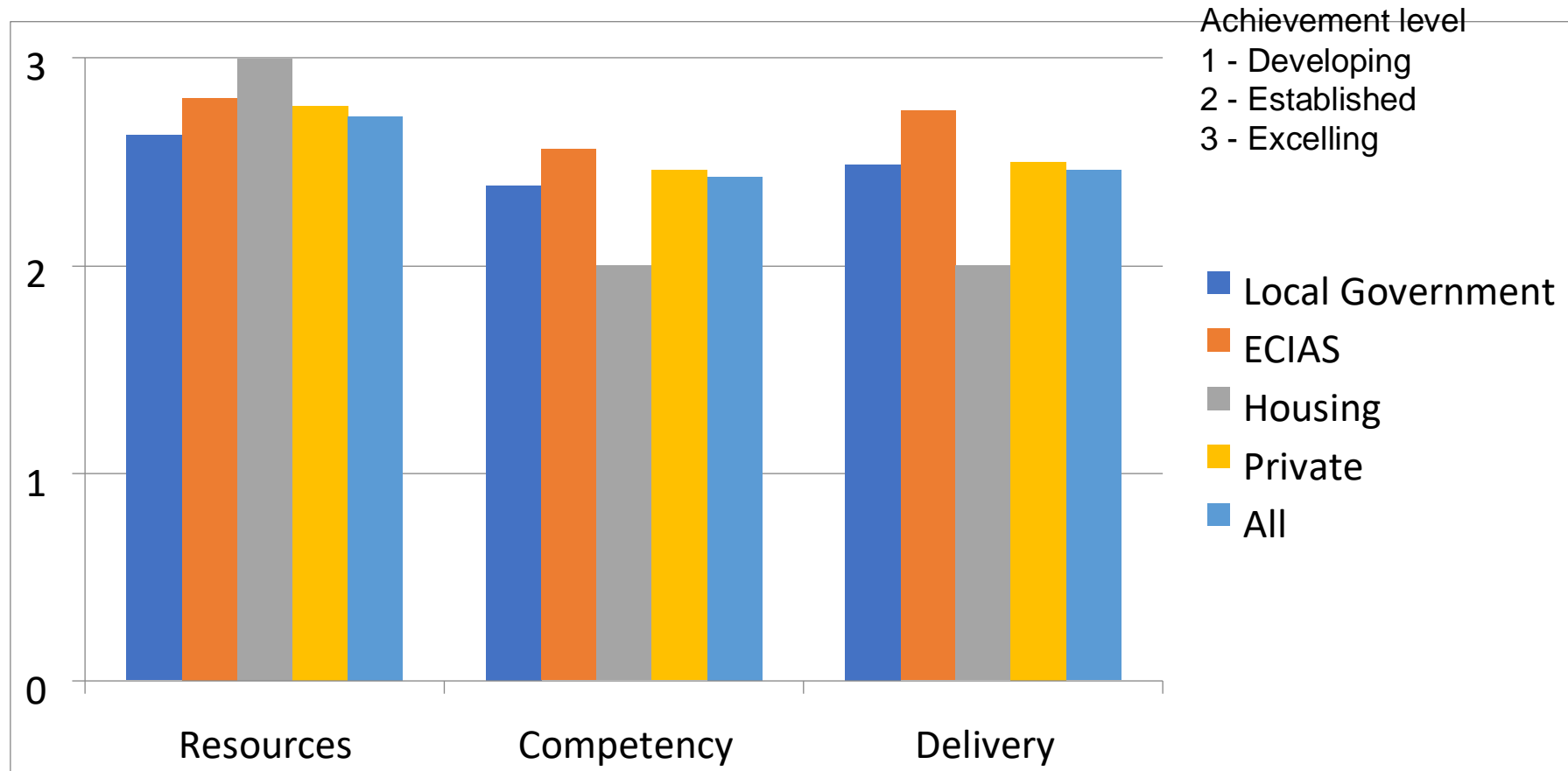
	Recommended Action	Rating	Management Comment and Implementation Target
10.	Release of Draft and Final Reports Consideration should be given to documenting the process for approval of a draft/final report in the Internal Audit Manual where significant risk or negative assurance opinions are to be reported, or otherwise in the absence of the CAE. PSIAS 2420	Consider	Comment: The Audit Manual is scheduled for review in 2024 (in line with three-year cycle). Additional wording will be added as part of that review. Timescale: June 2024
11.	Risk Management Opinion It would be beneficial to support the opinion by adding further clarification in the either the IAC or the Annual Report as to how in practice this is achieved, thereby also demonstrating the independence of the CAE. PSIAS 2120	Consider	Comment: We will consider adding specific wording as part of the reviews mentioned. Timescale: March 2024
12.	HolA Annual Report In practice the opinion is based upon a much broader knowledge of the client, gained through previous years programmes and that gained within and provided for within the internal planning cycle, including discussions with management and reference to risk management processes. It would be good practice to support the comprehensive assurance opinion in relation to risk management, governance and control with broader reference to significant risks and other sources of assurance that are available, including reference to those within the risk management process and any future assurance mapping objectives. In this form, the opinion would also better align with the required content of the Governance Statement. Planning for continuous assurance over a defined period rather than on the basis of a single years' plan was reflected in R1. PSIAS 2060/2450	Review	Comment: IA has taken a variety of approaches in 2023/24, including process/system-based reviews; Health Checks; and 'Critical Friends' pieces. We will provide details of the outcomes for these, along with any other relevant knowledge, as part of the 2023/24 Annual Report. Timescale: June 2024

Agreed Optional Enhancements for Consideration

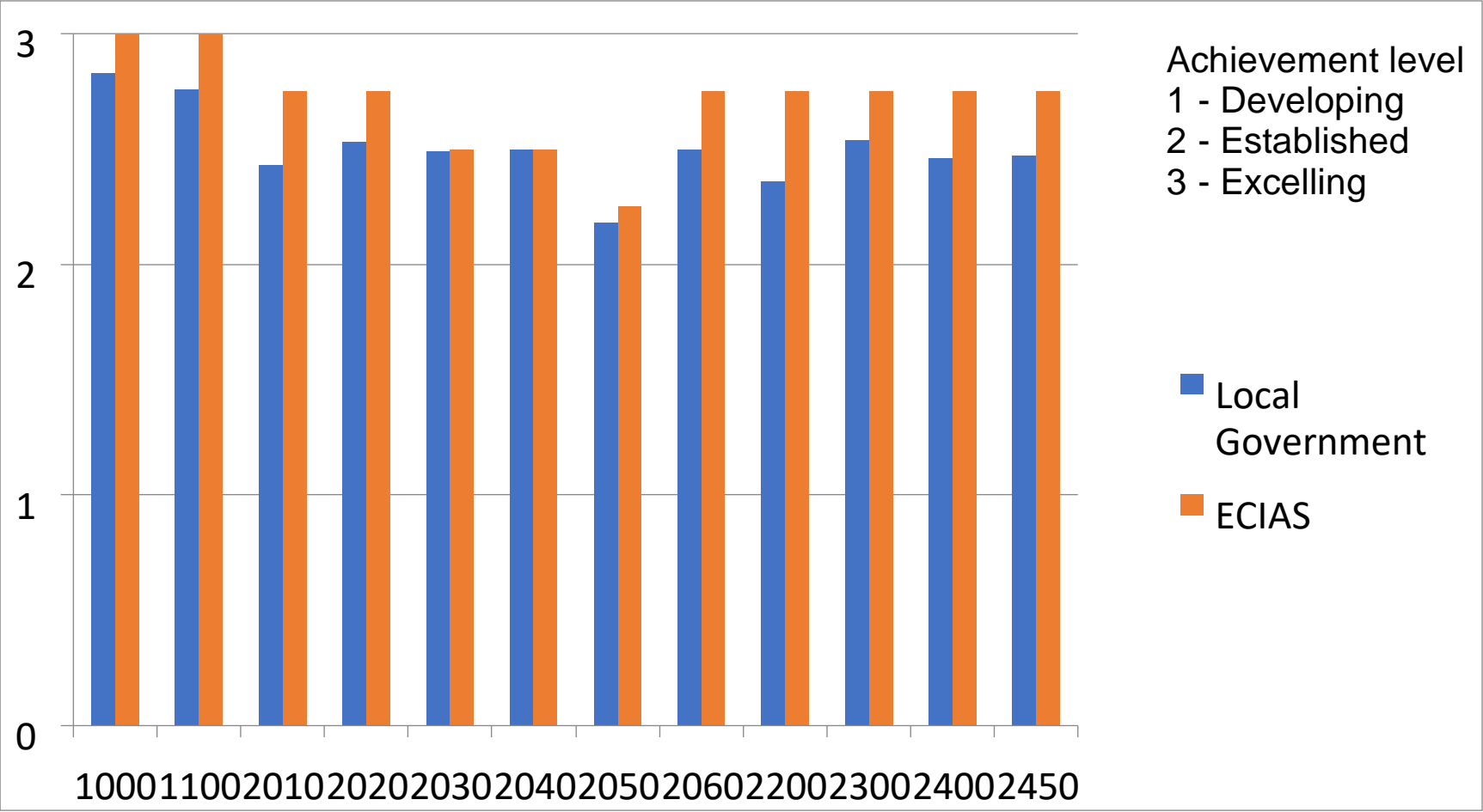
	Issue identified	Recommended Action
1.	<p>Client Surveys</p> <p>Progress has been made in obtaining verbal feedback from clients following each audit engagement, although formal feedback using a questionnaire has been variable.</p> <p>This experience is consistent with other sector experience.</p> <p>The survey conducted within the EQA achieved a 66% response rate which is in accordance the sector norm of 60-70%,</p>	<p>Internal Audit may find it useful to implement an approach now being used by other teams which provides for:</p> <ol style="list-style-type: none"> 1. Issue of the digital form to the relevant client manager following and engagement within the draft report, and 2. Support the feedback gained with an annual survey to Senior Client Managers. <p>In this way feedback may be directed toward different aspects of the provision of internal audit service as well as seen as more relevant, as a result encouraging increased participation which can be included in the QAIP process.</p> <p>PSIAS 2000</p>
2.	<p>Exit Meetings</p> <p>Current practice for completion of an engagement relates to the nature of the findings; where the formality will be decided upon the complexity of the review and significance of the findings.</p> <p>Communication frequently takes place using the draft report as a basis for discussions.</p>	<p>A formal exit meeting at the conclusion of an engagement represents an opportunity to build relationships with management.</p> <p>The proposed GIAS states that the CAE “should encourage internal auditors to acknowledge satisfactory and positive performance in engagement communications”.</p> <p>It is common practice to base such a discussion on an ‘Exit Meeting Template’ rather than the draft report as this may provide a more open discussion regarding the conduct of the engagement and outcomes.</p> <p>It may be beneficial therefore to reconsider the ECIAS approach to closure of engagements in order to further develop relationships.</p> <p>PSIAS 2400</p>

	Issue identified	Recommended Action
3.	<p>Confidentiality</p> <p>Internal audit reports are currently distributed without a clause restricting access and ensuring that if viewed outside of the organisation no 'legal responsibility' is provided to those who may seek to rely upon the content.</p>	<p>The Internal Audit Team should consider the need to include appropriate confidentiality and limitation of liability clauses in all reports which are or may be shared with clients, Audit Committees and third parties directly or indirectly.</p> <p>PSIAS 2440</p>
4.	<p>Fraud</p> <p>The team is responsible for provision of Counter Fraud Services, compiling a fraud risk analysis. Clients also participate in the National Fraud Initiative (NFI). which contributes to the good practice identified within the PSIAS regarding recognition of fraud risk.</p>	<p>It would be beneficial to align the significance of fraud risk in relation to achievement of the management objectives agreed within each engagement.</p> <p>The proposed Global Internal Audit Standards feature a requirement to identify significant fraud risk within the scope of the engagement, consequently it would be beneficial to consider how this might best be achieved.</p> <p>PSIAS 2120</p>
5.	<p>Stakeholders</p> <p>Whilst the PSIAS does make reference to considering the expectations of senior management, the board and other stakeholders for internal audit opinions and other conclusions (2010.A2). ECias recognises this within its Internal Audit Charter.</p> <p>The emphasis in the proposed new Global Internal Audit Standards is much stronger.</p>	<p>Consider how future internal audit activity may demonstrate appropriate consideration of other stakeholder expectations:</p> <ol style="list-style-type: none"> 1. In devising internal audit plans 2. When identifying Management Objectives in future audits. <p>PSIAS 2010</p>

Benchmarking - Sector Analysis



Benchmarking - Industry Analysis



Summary Stakeholder Feedback

Question	Positive (%)	Negative (%)
I understand Internal Audit's role in the organisation and its purpose.	100	
Internal Audit is customer focused and understands what the organisation is trying to achieve.	100	
Internal Audit considers the viewpoints of the organisation when planning and undertaking reviews and aims to provide a good balance between assurance and good practice with opportunities for improvement.	100	
Internal audit has a presence in the organisation which is visible and approachable.	100	
The Internal Audit team provides a flexible and reliable service which adds value through the assurance audits and additional work it undertakes.	100	
Internal Audit makes you aware of any significant issues that occur during an audit on a timely basis and you have the opportunity to respond or provide additional information.	100	
Internal audit has the skills to provide appropriate assurance and advice to meet our needs?	100	
Good practice and ideas from other organisations are shared through audits, day to day contact, meetings or other engagement methods.	80	20
Average	97.5%	2.5%

Conclusion:

Feedback from stakeholders confirms that clients consider that they receive a good quality internal audit service whose brief is

Page 46 of 59

clearly understood and the assurance and advice that is provided is well regarded. Observations were made regarding enhanced communication with functional management regarding 'major' issues and the value of increasing emphasis on sharing best practice from within the sector.

Other relevant observations

Positive interaction and strong engagement with the team. Advance notice of what is needed and why.

I have been offered and taken up training and support to develop this understanding

We have built a great relationship and have a good process in place to plan a programme of audits that will be of real benefit to the organisation.

More proactive engagement with the functional leadership team, with a clear and proactive discussion of major issues, open actions and areas of concern.

I think there is more opportunity to actively bring the conversation to the leadership whereas at present it is more procedurally bound within the services

I have regular meetings with the Audit Manager.

Regular discussions with the Audit team

Regular contact with the team, and have found their advice and guidance really helpful

Sharing of best practice would be valuable

Issued

15

Returned

10

Response rate

66%

Average

Report title: 2020/21 Statement of Accounts and Audit	
Informal Report to: Audit, Governance and Standards Committee	
Report author: Nicole Wood, Executive Director, Corporate Services	
Date of meeting: 18 December 2023	For: Noting
Enquiries to: Nicole Wood, Executive Director, Corporate Services email nicole.wood@essex.gov.uk or Christine Golding, Chief Accountant email christine.golding@essex.gov.uk	
Divisions affected All Essex	

1. Executive Summary

- 1.1 The draft Statement of Accounts for the 2020/21 financial year was originally presented to the Committee on **28 June 2021 (AGS/13/21)**. Since then, the accounts have been subject to external audit.
- 1.2 For reasons already well reported to the Committee, it was not possible for BDO to finalise the 2020/21 audit of the Council and Essex Pension Fund in line with the statutory deadline for publication of the 2020/21 accounts (**30 September 2021**).
- 1.3 BDO presented drafts of their audit completion reports to the Committee on **21 March 2022** for both the Council (**AGS/12/22**) and Essex Pension Fund (**AGS/11/22**). The report for the Council was issued as draft because of an issue relating to infrastructure assets which had been raised and was being addressed at a national level.
- 1.4 The national resolution for the infrastructure assets issue came at the end of 2022 in the form of an update to the CIPFA Code of Practice on Local Authority Accounting and a statutory instrument. These had the practical impact of permitting existing accounting practice for infrastructure assets to continue until a longer-term accounting solution could be agreed.
- 1.5 Following the publication (in mid-January 2023) of further guidance by CIPFA on accounting for infrastructure assets BDO asked the Council to demonstrate the efficacy of its depreciation policy for infrastructure assets. The output from this work was provided to BDO on **6 March 2023**. BDO concluded that they were unable to review this work in time to present the final audit completion reports to the Committee on **27 March 2023**, but they advised that they would be able to present their final audit completion reports to the Committee on **3 July 2023**.

- 1.6 BDO were not able to present their final audit completion reports for 2020/21 to the Committee on **3 July 2023** though and advised that these reports would be presented to the Committee on **25 September 2023** instead. This did not prove possible either.
- 1.7 On **25 September 2023**, BDO committed to complete the audit for 2020/21 by the end of November 2023. However, despite this commitment, it did not prove possible for BDO to present their final audit completion reports to the Committee on **27 November 2023**. Neither was it possible for BDO to provide these reports for inclusion on the agenda for today's meeting.
- 1.8 BDO have provided an update on the status of the 2020/21 audit (as appended), and have advised that they now anticipate being able to present the final audit completion reports for 2020/21, together with the Auditor's Annual Letter, to the Committee on **25 January 2024**.

2. Recommendations

- 2.1 The report is for noting, but the Committee may wish to invite the external auditor to elaborate on the reasons for the further delay to completion of the 2020/21 audit of the Council.

3. Background

- 3.1 The draft (unaudited) Statement of Accounts for 2020/21 was presented to the Audit, Governance and Standards Committee on **28 June 2021 (AGS/13/21)**, one month ahead of the statutory deadline for production of the draft accounts for the year. The Executive Director, Corporate Services certified the draft accounts on **30 June 2021**, and released the Accounts for external audit and public inspection on **1 July 2021**.
- 3.2 The statutory deadline for publication of the final, audited accounts for 2020/21 was **30 September 2021**. However, BDO advised the Council in mid-July 2021 that it would not be feasible to complete the audit by this date. At that stage, BDO anticipated being able to present their audit completion reports for the Council and Essex Pension Fund to the Committee on **15 November 2021**, and to issue their Annual Report within three months of this date.
- 3.3 On **13 December 2021** the Committee were advised of a further delay to the 2020/21 audit (**AGS/23/21**), ostensibly due to delays in the timing of BDO's technical review of the Council's Accounts and their audit work on valuations and income and grants. Despite these delays it was understood that the audit work was nearing completion and that BDO would be able to present their audit completions reports for the Council and Essex Pension Fund to the Committee on **17 January 2022**. Unfortunately, this did not prove possible either.

- 3.4 Audit completion reports for the Council (**AGS/12/22**) and the Essex Pension Fund (**AGS/11/22**) were finally presented to the Committee on **21 March 2022**. The audit completion report for the Council was marked as draft, because of an issue relating to infrastructure assets which had been raised and was being addressed at a national level. BDO reported that, with the caveat relating to the conclusion of the infrastructure issue, they would otherwise anticipate issuing an unmodified audit opinion for the Council. The audit completion report for the Essex Pension Fund was marked as complete, with the auditor stating that they anticipated being able to issue an unmodified opinion on the Fund's financial statements.
- 3.5 In **October 2022**, BDO reported to the Committee (**AGS/24/22**) that they anticipated being able to draw the 2020/21 audit to a conclusion in **January 2023**, subject to there being national resolution on the infrastructure assets 'issue' by **December 2022**.
- 3.6 The national resolution came in two parts:
- An update to the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Local Authority Accounting in the UK (the Code), which was issued on **18 November 2022**; and
 - An update to the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations, which was laid on 25 November 2022 and came into force on **25 December 2022**.
- These updates had the practical impact of permitting existing accounting practice for infrastructure assets to continue until a longer-term accounting solution could be agreed. CIPFA issued supporting guidance to supplement these updates in mid-January 2023.
- 3.7 Following publication of the CIPFA guidance in mid-January 2023, the external auditor asked the Council to do a considerable amount of work to demonstrate the efficacy (or otherwise) of its depreciation policy for infrastructure assets. This required substantial input from Essex Highways colleagues; it was not possible to provide the output from this work to BDO until **6 March 2023**. BDO in turn advised the Council that they needed a minimum of four weeks to review this work, which they told us made it impossible for them to conclude the external audit in time to present the final audit completion report for the Council to the Committee on **27 March 2023**.
- 3.8 On **27 March 2023**, BDO advised the Committee that they would be able to present their final audit completion report for 2020/21 to the Committee on **3 July 2023**, at which stage the Committee would finally be able to approve the 2020/21 accounts for publication.

- 3.9 Unfortunately, on **19 June 2023**, BDO advised officers that their internal quality control reviews were still ongoing, meaning that they were still not yet able to issue a final audit completion report for the Council. The Chairman asked BDO to attend an informal meeting of the Audit, Governance and Standards Committee on **3 July 2023**, which was open to the public, to explain why.
- 3.10 At the informal meeting of the Committee on **3 July 2023**, BDO explained that the following elements of their audit work still needed to be completed:
- Audit team to write up results and conclusions of final testing completed on the infrastructure assets issue.
 - Finalise clearance points raised from Manager, Partner and EQR review.
 - Remaining elements of the Use of Resources assessment.
- BDO advised that this equated to one week's work and that they anticipated being able to complete this in sufficient time to present their final audit completion reports for 2020/21 to the Committee on **25 September 2023**.
- 3.11 On **5 September 2023**, BDO advised officers that they had been unable to secure sufficient capacity to enable them to complete their work on the 2020/21 audit, meaning that, despite their previous assurances, it is not possible for them to present the final audit completion report for that year to the Committee on **25 September 2023**.
- 3.12 Both David Eagles (BDO's Key Audit Partner on the Council's audits) and Geraint Jones (BDO's Head of Audit, London Office) attended the Committee meeting on **25 September 2023**. Geraint Jones assured the Committee that completion of the 2020/21 audit was a priority for BDO, and that significant resources were being allocated to ensure that the 2020/21 audit would be completed by the end of November 2023. Based on these assertions, the Committee agreed to schedule an additional meeting on **27 November 2023** for the purpose of receiving BDO's audit completion reports and the auditor's annual report, and to approve the 2020/21 accounts for publication.
- 3.13 Unfortunately, despite assurances that BDO would prioritise this work, the audit was not concluded in time for the **27 November 2023** meeting to proceed. The meeting was duly cancelled, and the agenda items related to completion of the 2020/21 audit were deferred, at BDO's request, to the agenda for the **18 December 2023** meeting.
- 3.14 During early November BDO sent a significant number of additional queries to the Council on the 2020/21 accounts. The volume and complexity of these queries was unexpected, given BDO's previous assertions that the audit was virtually complete. However, the queries were responded to in tranches over the period **8 to 15 November 2023**. BDO have indicated that there are no material matters arising from this testing.

- 3.15 On **10 November**, BDO advised the Finance team that they needed to undertake significant additional testing of schools' cash balances. The process to test the cash balances of approximately **200** schools is onerous and time consuming, as it necessitates each Local Bank Account (LBA) school giving their bank permission to release their details to BDO and BDO then writing to these banks to request confirmation of each school's bank balances as at 31 March 2021.
- 3.16 Because of the work necessary to test schools' cash balances, BDO concluded, on **28 November 2023**, that it would not be possible to complete their 2020/21 audit in time to present the final audit completion report for the Council to the Committee on **18 December 2023**.
- 3.17 BDO have provided an update on the status of their work on the 2020/21 audit (as appended). They also tell us that they expect to be able to complete their audit work in time to present their final audit completion reports for the Council and Essex Pension Fund and their Annual Report to the Committee on **25 January 2024**.

4. Policy context and Outcomes Framework

- 4.1 The Statement of Accounts for 2020/21 summarise the financial performance and financial position for the Council for the year ending 31 March 2021. As such, the Statement of Accounts provides a financial representation of activities during 2020/21 against the Organisation Plan.

5. Financial Implications

- 5.1 As previously reported, the Council has incurred significant additional costs because of the delayed and ongoing audit for 2020/21, most notably in relation to its legacy IT system.
- 5.2 The latest delays to completion of the 2020/21 audit have necessitated extending access to this legacy system for a further two months, until the end of January 2024, at an additional cost of **£8,600**.

6. Legal Implications

- 6.1 The Council is required to produce annual accounts in accordance with the Accounts and Audit Regulations 2015 as currently amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020. The Council is also required to produce an annual governance statement.
- 6.2 External audit is a key way in which members and the public can be reassured that the Council is viable and is, overall, operating well. Delays in completion of the audit increase the risk that something which is wrong isn't picked up as quickly as it ought to be.

- 6.3 Delay to the completion of this audit and the audit of the 2021/22 accounts has led to the Section 151 Officer being unable to give a certificate for the 2022/23 accounts and has put the Council in breach of its duty to commence the period for the exercise of public rights with respect to the 2022/23 accounts. The failure is therefore beginning to have an adverse impact on the integrity of the Council's control environment.

7. Staffing and other resource implications

- 7.1 The Finance Team has been under pressure because of having to continue to support the 2020/21 audit over such a prolonged period. However, the Finance Team has nevertheless continued to prioritise support to the external auditors, to do what they can to bring the Council's external audit for 2020/21 to a satisfactory conclusion.

8. Equality and Diversity implications

- 8.1 There are no equality and diversity implications associated with this report.

9. List of appendices

- 9.1 Update from BDO LLP on the status of their work on the 2020/21 audit.

10. List of Background papers

- 10.1 Previous related reports to the Audit, Governance and Standards Committee:
- i. Draft Statement of Accounts and Annual Governance Statement 2020/21 (**28 June 2021 – AGS/13/21**).
 - ii. Delay to completion of the External Audit of the Council's 2020/21 Statement of Accounts (**27 September 2021 - AGS/18/21**).
 - iii. Further delay to completion of the external audit of the Council's 2020/21 Statement of Accounts (**13 December 2021 - AGS/23/21**).
 - iv. 2020/21 draft audit completion report for the Essex Pension Fund (**21 March 2022 - AGS/11/22**).
 - v. 2020/21 draft audit completion report for Essex County Council (**21 March 2022 - AGS/12/22**).
 - vi. Update on the 2020/21 and 2021/22 external audits of the Council and Essex Pension Fund (**31 October 2022 – AGS/24/22**).
 - vii. Update on the 2020/21 and 2021/22 external audits of the Council and Essex Pension Fund (**30 January 2023 – AGS/01/23**).

- viii. Update on the 2020/21 and 2021/22 external audits of the Council and Essex Pension Fund (**27 March 2023 – AGS/10/23**).
- ix. Report on the 2020/21 Statement of Accounts and Audit, presented to an informal meeting of the Audit, Governance and Standards Committee on **3 July 2023**.
- x. Report on the 2020/21 Statement of Accounts and Audit (**25 September 2023 – AGS/27/23**).

Update on 2020/21 audit

The purpose of this note is to update the Audit, Governance and Standards Committee on the progress in finalising the 2020/21 audit.

2020/21

Work on finalising the 2020/21 audits of the main Council's accounts and of the Pension Fund was suspended during the NHS audit period. This recommenced, albeit later than planned due to a number of significantly overrunning audits including, critically, ones involving Essex County's senior audit team.

Our intention was to finalise remaining issues with the audit to enable reporting at the additional 27 November 2023 meeting of the AGSC. However, as part of the final quality review process it was identified that it would be necessary to obtain further schools bank confirmations.

This exercise is underway, and requests sent. Some information has already been returned, but the timeline for turnaround from the bank most commonly used by the schools has not yet (at the time of drafting) been confirmed. If the information is received before Christmas, work can be done on that information, but not in time for this to be reviewed, subject to final quality review and the results captured and reported through an Audit Completion Report. Consequently, we anticipate now reporting in late January 2024, to allow for this to be completed and for Committee reporting lead times to be complied with.

The actions necessary to address the schools banks issue has diverted senior team resources from finalising some other outstanding issues, including the final conclusion on the infrastructure issue, so

The key outstanding issues are:

- Additional schools bank confirmations, referred to above
- Completion of quality review processes:
 - Final technical and External Quality Control Review sign-offs
- Resolution of the infrastructure issue:
 - Final audit file documentation of the analysis undertaken by the Council in support of the weighted Useful Economic Lives determined and applied, and quality reviews and sign-off of this.
- Use of Resources:
 - The field work has been completed, but is subject to review
 - We are intending to issue the draft report to officers before Christmas (i.e. during week commencing 18 December 2023)

David Eagles, Partner and Engagement Lead
For and on behalf of **BDO LLP**, Appointed Auditor

8 December 2023

Agenda Item 5
AGS/36/23

Audit, Governance and Standards Committee – Work Programme 2024

The Work Programme is a document that is subject to revision as circumstances change.

PART ONE – Agenda items where the timing of presentation to the Committee is known.

Meeting	Topic	Author
25 January 2024	Risk Management Strategy	Paula Clowes, Head of Assurance
25 March 2024	Arrangements for closure of the accounts for 2023/24	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	Internal Audit Charter	Paula Clowes, Head of Assurance
	Audit Plan	Paula Clowes, Head of Assurance
	Risk Management Update	Paula Clowes, Head of Assurance
	Assurance on Highways controls	Peter Massie, Head of Essex Highways Commissioning
	Update from Gavin Jones, Chief Executive	Gavin Jones, Chief Executive
10 June 2024	Head of Audit Opinion	Paula Clowes, Head of Assurance
	The draft Statement of Accounts and draft Annual Governance Statement for the 2023/24 financial year	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	Annual Report of the Audit, Governance and Standards Committee	Paul Turner, Director, Legal and Assurance
	Annual review of Standards Complaints and Member Gifts and Hospitality	Paul Turner, Director, Legal and Assurance

Meeting	Topic	Author
	Annual review of Member and Officer Foreign Travel	Paul Turner, Director, Legal and Assurance
30 September 2024	Internal Audit and Counter Fraud progress reports	Paula Clowes, Head of Assurance
	Risk Management Update	Paula Clowes, Head of Assurance
16 December 2024	Internal Audit and Counter Fraud progress reports	Paula Clowes, Head of Assurance
	Risk Management Strategy	Paula Clowes, Head of Assurance

Audit Committee effectiveness review to be scheduled March 2025.

PART TWO - Agenda items where the timing of presentation to the Committee is unknown (because the reports dependent upon the delivery of the relevant report or completion of the relevant work by the Council's External Auditor)

Meeting	Topic	Author
Dates to be determined / advised by the external auditor	2020/21 Accounts and Audit:	
	<ul style="list-style-type: none"> 2020/21 Audit Completion Report - Essex County Council (Final) 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> Approval of 2020/21 Statement of Accounts 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> 2020/21 Annual Audit Letter - Auditor's Annual Report 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	2021/22 Accounts and Audit:	
	<ul style="list-style-type: none"> 2021/22 Audit Completion Report – Essex County Council 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant

Meeting	Topic	Author
	<ul style="list-style-type: none"> 2021/22 Audit Completion Report – Essex Pension Fund 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
Dates to be determined / advised by the External Auditor	<ul style="list-style-type: none"> Approval of 2021/22 Statement of Accounts 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> 2021/22 External Auditor's Annual Letter – Auditor's Annual Report 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	Audit of the 2022/23 Accounts:	
	<ul style="list-style-type: none"> External Auditor's Audit Plan for Essex County Council – 2022/23 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> External Auditor's Audit Plan for Essex Pension Fund – 2022/23 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> 2022/23 Audit Completion Report – Essex County Council 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> 2022/23 Audit Completion Report – Essex Pension Fund 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> Approval of 2022/23 Statement of Accounts 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> 2022/23 External Auditor's Annual Audit Letter - Auditor's Annual Report 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
Dates to be determined / advised by the External Auditor	2023/24 Accounts and Audit:	
	<ul style="list-style-type: none"> External Auditor's Audit Plan for Essex County Council – 2023/24 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant

Meeting	Topic	Author
	<ul style="list-style-type: none"> External Auditor's Audit Plan for Essex Pension Fund – 2023/24 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
Dates to be determined / advised by the External Auditor	<ul style="list-style-type: none"> 2023/24 Audit Completion Report – Essex County Council 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> 2023/24 Audit Completion Report – Essex Pension Fund 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> Approval of 2023/24 Statement of Accounts 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant
	<ul style="list-style-type: none"> 2023/24 External Auditor's Annual Audit Letter - Auditor's Annual Report 	Nicole Wood, Executive Director, Corporate Services and Christine Golding, Chief Accountant