



Essex County Council

Audit, Governance and Standards Committee

10:30	Monday, 27 September 2021	Council Chamber County Hall, Chelmsford, CM1 1QH
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For information about the meeting please ask for:

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3	Essex Travellers Unit Limited Assurance Audit Update To be presented by Paula Clowes, Head of Assurance, Essex County Council and receive an update from Adrian Coggins, Head of Wellbeing and Community Health and Paul Ashworth, Place and Communities Lead Officer	
4	Internal Audit and Counter Fraud Progress Report To receive a report (AGS/17/21 and appendices) from Paula Clowes, Head of Assurance, Essex County Council	10 - 23

5	Delay to Completion of the External Audit of the Council's 2020/2021 Statement of Accounts To receive a report (AGS/18/21 and appendix) from the external auditor, presented by Nicole Wood, Executive Director, Finance and Technology, Essex County Council and Christine Golding, Chief Accountant, Essex County Council	24 - 28
6	Assurance Summary To receive a report (AGS/19/21) from Paula Clowes, Head of Assurance, Essex County Council and Christine Golding, Chief Accountant, Essex County Council	29 - 31
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8	Work Programme To receive a report (AGS/21/21) from Paul Turner, Director, Legal and Assurance, Essex County Council	37 - 39
9	Date of the next meeting To note that the next scheduled meeting will be held on Monday 15 November 2021 at 10:30 at County Hall, Chelmsford, and will be preceded by a private meeting for AGS members only	

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.

Agenda item 1

Committee: Audit, Governance and Standards Committee

Enquiries to: Andy Gribben, Senior Democratic Services Officer

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)

Councillor L Barber
Councillor M Hedley
Councillor M Hoy
Councillor D King
Councillor L Mackenzie
Councillor A McGurran
Councillor A McQuiggan
Councillor M Platt
Councillor L Shaw
Councillor C Siddall
Mr Atta Ul Haque

Chairman

Independent member (non-voting)

Minutes of the meeting of the Audit, Governance and Standards Committee, held in the Council Chamber, County Hall, Chelmsford on Monday, 28 June 2021

Present:

Members:

Councillor S Barker	(substitute for Councillor L Barber)
Councillor A Hedley	Chairman
Councillor M Hoy	
Councillor D King	
Councillor A McGurran	
Councillor A McQuiggan	
Councillor M Platt	
Councillor L Shaw	
Councillor C Siddall	
Mr Atta Ul Haque	Independent member appointed to the committee

ECC Officers:

Joanna Boaler	Head of Democracy and Transparency
Paula Clowes	Head of Assurance
Christine Golding	Chief Accountant
Andy Gribben	Senior Democratic Services Officer (clerk to the meeting)
Justin Long	Senior Democratic Services Officer
Stephanie Mitchener	Director of Finance
Paul Turner	Director, Legal and Assurance (Monitoring Officer)

1. Welcome and Introduction

Councillor Hedley, the Chairman of the Audit, Governance and Standards Committee, welcomed those in attendance. He noted that those members who were new to the Council may be in the Council Chamber for the first time but that as the meeting was taking place under the rules of social distancing, if anyone moved from their seat, they should wear a face covering.

2. Membership, Apologies, Substitutions and Declarations of Interest

The report of Membership, Apologies and Declarations was received, and it was noted that:

1. The membership of the Audit, Governance and Standards Committee was as shown in the report.
2. Apologies had been received from Councillor Barber and Councillor Barker was in attendance as his substitute. Councillor Mackenzie had also sent his apologies.

3. Declarations of interests were made by Councillors Hedley and Platt as they were members of the Essex Pensions Board.

The Chairman, Councillor Hedley reminded members that any interests must be declared during the meeting if the need to do so arose.

3. Appointment of Vice-Chairman

It having been moved by Councillor Barker and seconded by Councillor Hedley, and there being no other nominations it was

Resolved:

That Councillor Platt be appointed as Vice-Chairman of the Committee for the 2021/22 municipal year.

4. Minutes and Matters Arising

The minutes of the meeting held on Monday 22 March 2021 were approved as a correct record.

5. Internal Audit and Counter Fraud Annual Report for the year ended 31 March 2021

The committee received a report (AGS/12/21 and appendix) from Paula Clowes, Head of Assurance. The report, meeting the requirements of the UK Public Sector Internal Audit Standards, expressed the annual internal audit opinion (to be used by the council to subsequently inform the Annual Governance Statement) and measured the overall adequacy and effectiveness of the council's internal control environment (the framework of governance, risk management and control). The report also informed the committee of the Internal Audit and Counter Fraud activity for 2020/21.

Members were advised that in the opinion of the Internal Audit Service, the internal control environment for 2020/21 was one of 'Satisfactory Assurance', that meant that although there were some weaknesses that may put individual system/process/service objectives at risk of achievement, there was an overall satisfactory system of internal control, appropriately designed to meet the Council's objectives, and controls were generally being applied consistently.

Resolved:

That the Internal Audit and Counter Fraud Annual Report and the opinion on the overall adequacy and effectiveness of the organisation's internal control environment be noted.

6. Draft Statement of Accounts 2020/2021 and the Draft Annual Governance Statement

The committee received a report (AGS/13/21) from Nicole Wood, Executive Director, Finance and Technology presented by Christine Golding, Chief Accountant and Paul Turner, Director, Legal and Assurance.

The report presented to the committee for information a draft of the Statement of Accounts and the draft Annual Governance Statement for 2020/21 and explained the committee's role regarding approval and publication of the documents in September 2021.

The committee noted that the Executive Director for Finance and Technology would certify the draft (unaudited) Statement of Accounts for 2020/21 on 30 June; and present the draft accounts to the external auditor and commence the 30- day period for the exercise of public rights on 1 July.

Members were informed that the external auditor is planning to report the results of their audit work to the Committee on 27 September 2021, at which stage the Committee would be asked to consider the external auditor's findings before approving the Statement of Accounts for publication.

The committee also received the draft Annual Governance Statement, which would be published with the Statement of Accounts and the members of the committee were invited to comment, request changes or note any significant developments. They also noted that, subject to any amendments then made, they would be asked to approve the final Annual Governance Statement on 27 September 2021.

Resolved:

1. The Committee noted the arrangements for approval and publication of the Council's Statement of Accounts for 2020/21 and
2. The Committee noted the draft Annual Governance Statement for 2020/21.

7. Review of Members Gifts and Hospitality Register April 2020 – May 2021

The committee received the annual review of the Member Gifts and Hospitality register (AGS/14/21 and appendix) from Paul Turner, Director, Legal and Assurance.

It was suggested by a member of the committee that, in future, it would be helpful to be informed as to the reason for any gift or hospitality received. In response, members were informed that this might be possible, but only the information provided by the member may be included.

Resolved:

The report was noted.

8. Annual report on the work of the Audit, Governance and Standards Committee

The committee received the receive Annual Report of the Audit Governance and Standards Committee (AGS/15/21 and appendix) from Paul Turner, Director, Legal and Assurance.

Members were advised that the Audit Governance and Standards Committee was required to present the report to Full Council outlining the committee's purpose and role as well as the activities that it has undertaken throughout the preceding financial year to support good governance and strong public financial management.

The report would provide Full Council with:

- Committee Membership
- Terms of Reference and Purpose of the Committee
- Details of the Committee's work during the financial year ending 31 March 2021.
- An update on the Effectiveness Review Action Plan

Resolved:

That Annual Report of the Audit, Governance and Standards Committee was approved to be reported to the meeting of Full Council in July 2021.

9. Work Programme

The committee received report AGS/16/21 presented by the Director, Legal and Assurance which detailed the planned ongoing programme of work.

Members were reminded that the work programme was subject to regular revisions and change.

Resolved

That the report be noted.

10. Date of the Next Meeting

The committee noted that the next scheduled meeting would be held on Monday 27 September 2021 at 10.30am at County Hall, Chelmsford and would be preceded by a private meeting for members of the Committee only

Chairman

Report title: Internal Audit and Counter Fraud Progress Report	
Report to: Audit, Governance and Standards Committee	
Report author: Paula Clowes – Head of Assurance	
Date: 27 September 2021	For: Discussion
Enquiries to: Paula Clowes – Head of Assurance paula.clowes@essex.gov.uk	
County Divisions affected: All Essex	

1. Purpose of Report

- 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 and Counter Fraud.
- 1.2 This report provides the Committee with the current position regarding activity in relation to the 2021/22 Internal Audit and Counter Fraud Plan (approved by the Audit, Governance and Standards Committee in March 2021). It reflects the situation as of 31 August 2021.
- 1.3 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.
- 1.4 The activity undertaken by Internal Audit and Counter Fraud in 2021/22, 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 2021/22 Annual Governance Statement.

2. Recommendation

- 2.1 The progress in audit and counter fraud activity be noted.

3. Key Issues

- 3.1 The following matters are of particular note:
 - No reports received a 'No Assurance' rating during the period
 - Four audits finalised since the June 2021 AGS Committee meeting have received a 'Limited Assurance' rating.

- As at 14 September 2021, 4 Major Internal Audit recommendations are more than one month overdue and 15 Moderate recommendations are more than 6 months overdue compared to their latest target implementation dates.
- A full review of the 2021/2022 Internal Audit and Counter Fraud Plan has been conducted in September 2021 and no changes are being required to be reported to, or approved by, this Committee.

4. Details of Internal Audit and Counter Fraud Activity

4.1 Final Internal Audit Reports Issued

- 4.1.1 When Internal Audit issues a report it gives an overall assurance rating which is either 'Good' 'Satisfactory' 'Limited' or 'No' Assurance. Nine final reports have been issued since the June 2021 Audit, Governance and Standards Committee as detailed in the table below:

Assurance Rating	Audit Title
Good	Permanent Recruitment
Good	Microsoft Teams Project
Satisfactory	Continuing Healthcare
Satisfactory	Remote Working Resilience *
Satisfactory	Change Management (The Corporate System) *
Limited	Income System
Limited	IT Asset Management *
Limited	Country Parks – Stock Control *
Limited	Essex County Wide Travellers Unit *

* These were reported in the Head of Internal Audit's Annual report in June 2021 but at that stage were only issued as draft reports but have since been finalised.

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

4.1.2 Limited Assurance Reviews – Executive Summaries

Income System

The Council transitioned to a new income system in February 2020. The Internal Audit review identified one Major and three Moderate risk actions covering the following areas:

- Evidence of back up arrangements, stress testing and disaster recovery

(*Major*)

- Key performance indicator (KPI) reports and contract management arrangements (*Moderate*)
- Access permissions (*Moderate*)
- Updating the E-learning training course (*Moderate*)

Since the findings were discussed with the auditee, the service manager has been proactive in putting together a business continuity plan that will be reviewed by the Emergency Planning and Resilience Team. It is further anticipated that when the contract (for the provision of the income system) gets novated to the Council in the Autumn 2021 that the controls will improve and there will be better management information oversight.

IT Asset Management

ECC has a large and complex IT asset estate consisting of around eight thousand desktop and laptop computers, plus tablets / mobile phones and servers. To ensure value for money and robust security, it is important that all appropriate IT assets are tracked throughout their lifetime and disposed of securely. Assets should be recorded as they go through the build process and when issued, logged against a known user or physical location. On reaching end of life the assets should then be tracked to a point of secure disposal / destruction. Asset management is an important tool in preventing data breaches, potential loss through fraud and / or financial loss to the Council.

The previous IT Asset Management Internal Audit report, issued in June 2018, received a Limited Assurance opinion with four Major priority recommendations. The current audit identified that some improvements have been made since the prior audit, for example, the process for disposing of assets. However, solutions have yet to be implemented which sufficiently mitigate the risks previously identified.

At the time of the audit, Technology Services (TS) were in the process of transitioning to a new application for the tracking of IT assets and this is expected to help improve the control environment due to its added functionality and embedded controls. TS are also recruiting a short-term contractor to review the asset management processes in place and recommend / implement improvements.

This review identified control weaknesses in the areas of:

- IT infrastructure forward planning (*Major*)
- the processes for capturing the leavers' information, asset tagging, recording of warranty information, decommissioned assets and lost or stolen assets (*Major*)
- hardware audits and key performance indicator (KPI) reporting (*Major*).

Country Parks – Stock Control

Recommendations were made to address weaknesses in controls relating to the shops and cafeterias around:

- Stock control, reconciliations and monitoring (*Major*)
- Stock write off and discounting of perishable goods. (*Major*)
- Separation of duties in the recording, reconciliation and banking of income (*Moderate*)
- Food portion sizes (*Moderate*)

At the conclusion of the audit, a Food and Beverage Manager was being recruited who it was expected will advise on issues such as procedure documents and monitoring arrangements on operations within the cafeterias to help mitigate the risk areas the internal audit review identified.

Essex County Wide Travellers Unit

A representative from the Service will attend this Committee meeting to provide an update on progress in implementing the recommendations made. Recommendations identified included the following areas:

Site management plan (*Major*)

Site risk assessments (*Major*)

Vacant pitches (*Moderate*)

Debt recovery (*Moderate*)

Delivery standards (*Moderate*)

Policies and procedures (*Moderate*)

Scrutiny arrangements (*Moderate*)

4.1.3 In addition, we have completed the following **grant claims**:

- LECSEA – Local Energy Communities for the 2 Seas Region
- South East Local Enterprise Partnership (SELEP) Growth Hub Core Funding
- SELEP - Supplemental Funding
- SELEP - Peer Network Funding
- SELEP - EU Transition Funding
- Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance) Specific Grant Determination 2020/21: No 31/5036
- Local Authority Bus Subsidy Ring-Fenced (Revenue) Grant Determination 2020/21 (31/5013)

- Local Authority Community Testing Funding Grant Determination 2020/21: No 31/5327

4.1.4 As well as the above activity, Internal Audit have supported a number of significant programmes and initiatives during the quarter including the following.

The Corporate Systems Programme

ECC has recently been undergoing a Programme to replace The Corporate System (TCS) with Oracle Fusion, named locally as My Oracle. My Oracle includes Payroll, Financials (such as purchasing, invoicing, employee expenses, capital programme, budgeting and forecasting) and Human Capital Management (HCM).

My Oracle launch date is on track for 4 October 2021 with countdown communications currently being issued across ECC and the legacy system (TCS) functionality now being restricted as the cutover period is entered.

Internal Audit have been supporting the Programme throughout its lifecycle and advising on any significant control design changes and will continue to do so as these systems form a significant part of the overall assurance opinion the Chief Audit Executive is required to report on annually to this Committee.

Essex Resilience Forum

We supported the Essex Resilience Forum by undertaking a quality assurance exercise regarding its recent Covid-19 Outcome Review. The aim of this review was to provide, an independent (but high level) view on whether the Covid-19 response feedback process was reasonable and we provided independent assurance to confirm that the processes subsequently used to collate and report back on the findings from the above exercise were also reasonable.

4.2 Implementation of Internal Audit Recommendations

- 4.2.1 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.
- 4.2.2 Progress on the implementation of recommendations is monitored by the Internal Audit service.
- 4.2.3 Critical or Major recommendations which have not been implemented within the agreed timescale are reported to the Audit, Governance and Standards Committee. Outstanding recommendations are also provided periodically to Functional Leadership Teams (FLT).
- 4.2.4 As at 14 September 2021 there were 3 Critical, 12 Major and 58 Moderate recommendations open.

The three Critical recommendations relating to a prior year review of IT Disaster Recovery (DR) will soon be closed and new Major recommendations opened as a result of a recent IT DR review whereby Internal Audit have confirmed that the risks have been partially mitigated.

4 of the Major recommendations are more than one month overdue compared to their latest agreed implementation date. However, 2 of these are currently subject to follow up reviews and are expected to be closed when the reviews are finalised. The other 2 Major recommendations are detailed in Appendix 2.

There are 15 Moderate recommendations more than six months overdue compared to their latest target date for implementation.

- 4.2.5 The current assessment rationale for grading the priority of recommendations made and the level of assurance (audit opinion) for each individual audit review is attached at Appendix 1.

4.3 Changes to the 2021/2022 Internal Audit and Counter Fraud Plan

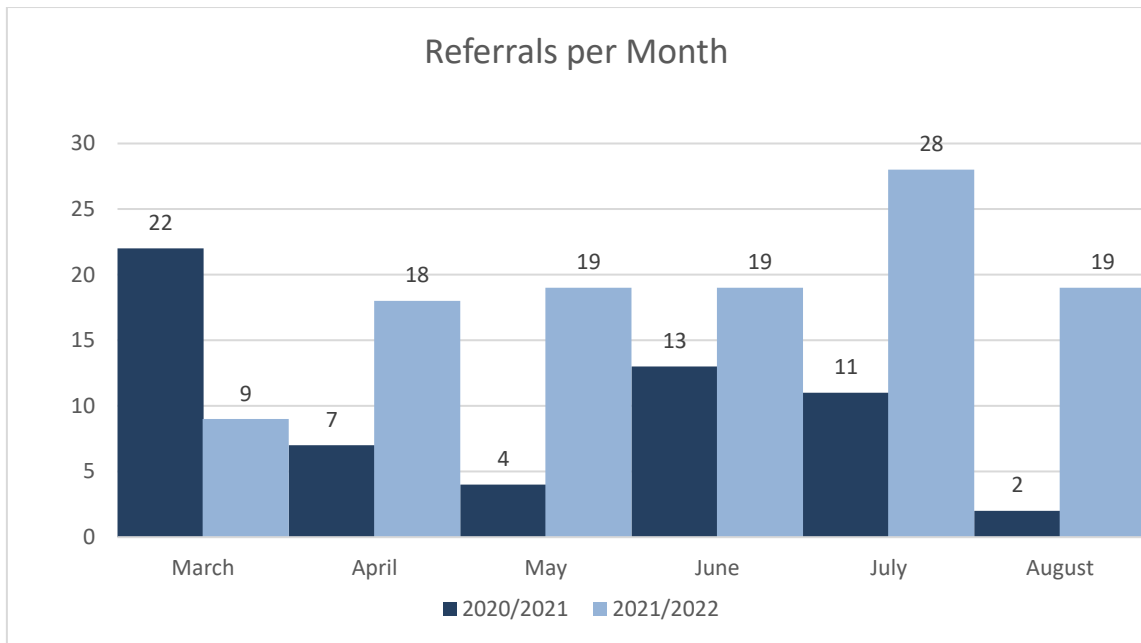
- 4.3.1 In September 2021 a full review of the 2021/2022 Internal Audit and Counter Fraud Flexible Plan was carried out including progress to date on the delivery of the Plan and no reviews have been deferred or cancelled with the exception of a small number of site visits to schools which are expected to be resumed shortly (these were described as “flexible” within the Plan).

4.4 Counter Fraud Activity

- 4.4.1 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.

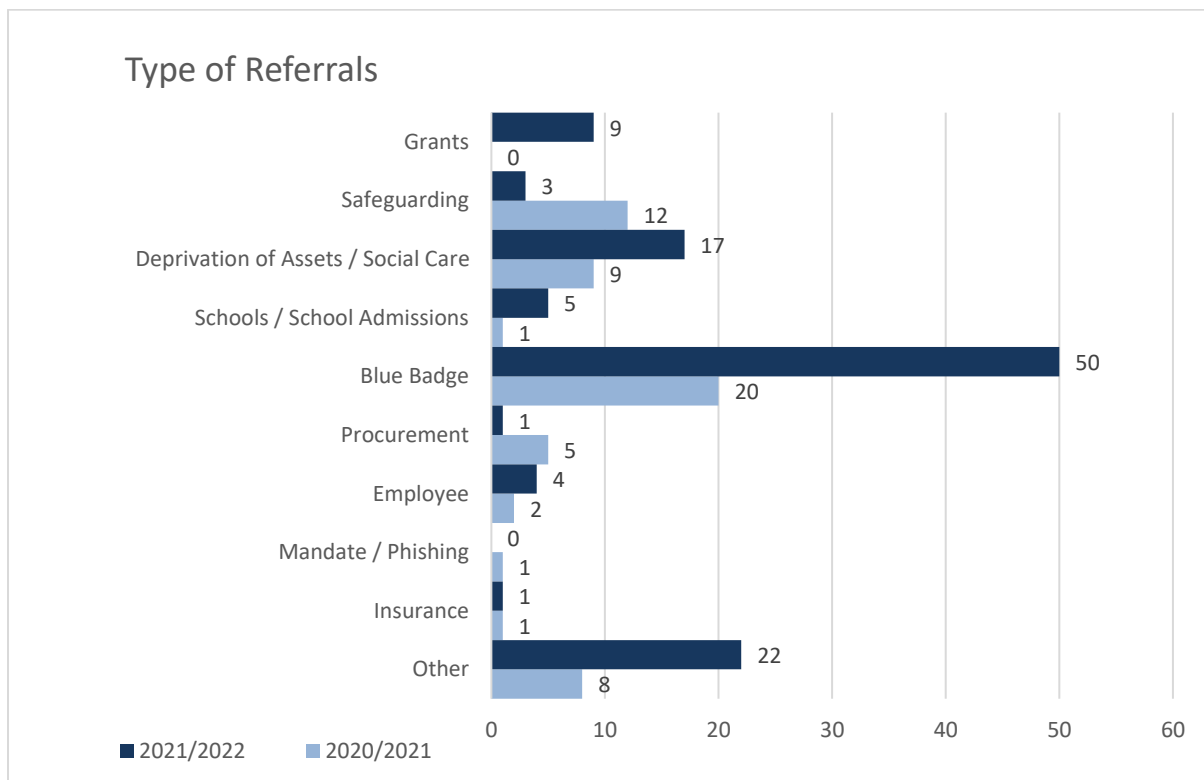
Fraud Referrals

- 4.4.2 During the 6 month period 1 March 2021 to 31 August 2021, 112 referrals were received (including blue badge referrals). The table below shows how this compares to the same reporting period last year and demonstrates that the number of referrals received this year is higher than the numbers received last year (59 referrals were received during the reporting period March to August last year). We are now experiencing a return to near normal levels for most areas.



Types of Referrals

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



Internal Data Matching

4.4.4 The Counter Fraud team includes a Data and Intelligence Specialist. Data matching / analytical work has been completed during the 6-month period in the following areas:

- Adult social care – an analysis of care packages to identify where domiciliary and residential care packages overlap and may not have been fully closed down on the system – testing is currently underway.
- Adult social care direct payments – a review was undertaken to identify significant increases in the care packages over the last few months/ years.

Essex Council Tax Data Matching Initiative

4.4.5 The Council is supporting an Essex-wide data matching project that involves all councils providing data to ensure that income received from council tax is maximised. ECC provides data sets to support the data matching which is now undertaken on a monthly basis and the Counter Fraud Team provides support to districts in dealing with the output. Total cumulative savings recorded as at 31 August 2021 (from July 2017) are **£2,221,173**.

National Fraud Initiative Data Matching Exercise and NFI Fraud Hub

4.4.6 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. The Counter Fraud Team have submitted all required datasets to the Cabinet Office during the beginning of October 2020. Several matches have been returned and are in the process of being investigated. As a result of our investigations and review, the following results have been identified:

- Concessionary Travel Passes - 11,138 records have been marked as deceased;
- Blue Badges – 3,646 records in the process of being marked as deceased;
- Pensions – 424 records identified as deceased – with Essex Pension Team for checking;
- Payroll – 71 potential duplicate matches identified. 2 issues were identified and remedial action taken as necessary, with an amount of £30,439 currently in recovery.

4.4.7 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 relating to Adult Social Care and Pensions were originally uploaded and matched to the mortality listing. These matches have been investigated and where ECC had not been notified of the respective death, records have been updated and further payments have

been prevented. This reduces the reputational damage to ECC by making payments after the date of death and also trying to pursue monies paid in error.

Note – the Cabinet Office are currently investigating the legislation regarding patient data. We are unable to submit adult social care datasets for matching purposes pending the results of this review.

Data in relation to ECC Pensions continues to be submitted on a monthly basis and resultant matches sent to the ECC Pension Team for investigation / suspension. To date, savings have been recorded as £64,695 in relation to pension payments that have been recovered.

Details of the matches and outstanding results are as follows:

Pension data	Deceased Matches					
	2020/2021				2021/2022	
	Q1	Q2	Q3	Q4	Q1	Q2
Number of matches submitted	1,046	189	253	492	214	158
Investigated	828	177	253	492	202	70
Outstanding	218	12	0	0	12	88
Monies returned	36,311.27	1,675.93	6,661.50	12,065.90	7,980.25	0.00

Fraud Awareness Training

4.4.8 As at 31 August 2021 the percentage of staff that have completed the recently refreshed e-learning modules relating to the fraud modules are as follows:

- 19.5% - Anti-fraud and corruption
- 18.9% - Anti-bribery and money laundering.

All staff have been requested to re-visit and complete all corporate e-learning modules by the 31st December 2021.

**Note – several exemptions have been granted to ECC staff who do not have access to the intranet and e-learning modules, for example School - Crossing Patrol staff and peripatetic music tutors.*

Outcomes

4.4.10 During the period 1 March 2021 to 31 August 2021, the following outcomes and sanctions have been achieved:

Outcomes	March – August 2020/2021	March – August 2021/2022
Prosecutions	0	1
Disciplinary Action	0	2
No Fraud Established	14	5
Phishing / Referred to third party	1	0
Blue Badge - Misuse Letter Sent	0	10
Blue Badge - Seized	1	6
ASC - Financial Recovery	9	10
ASC - PB terminated	6	3
Other - Financial Recovery	0	4
Other - Misuse Letters	0	1
Payment Prevented	0	1
Other	10	5

**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,*

Financial Recoveries

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

Financial Outcomes	March to August 2020/2021	March to August 2021/2022
ACTUAL - Monies Recovered	211,468.70	232,282.89
ACTUAL - Monies In Recovery	71,056.04	199,950.58
NOTIONAL - Future Losses Prevented	204,049.44	83,588.36
NOTIONAL - Estimated Losses	59,810.46	44,710.52
TOTAL	546,384.64	560,532.35

The future losses prevented mainly related to personal budgets (adult social care) which have been reduced or terminated during the year due to fraud or misrepresentation of circumstances, such as care needs have been

overstated, misuse of funds, deprivation of assets. Future losses are estimated as the annual value of a personal budget (i.e. the cost to ECC if the personal budget had continued to be paid until the next social care review).

- 4.4.12 Notional savings of £3,450 have also been identified as 6 expired blue badges have been taken out of circulation, each badge being attributed a value of £575 (figure determined by the Cabinet Office).

5. Financial Implications

- 5.1 There are no financial implications as the Internal Audit and Counter Fraud activity 2021/22 will be met within existing resources.

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. 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.

7. Equality and Diversity Implications

- 7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when ECC makes decisions it must have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
 - (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, race, religion or belief, gender and sexual orientation. Equality and diversity matters have been considered in the production of the progress report.

8. List of Appendices

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

Appendix 2 Overdue Major Recommendations.





9. List of Background Papers

Internal Audit reports

Internal Audit and Counter Fraud Plan for 2021-22

Internal Audit Charter

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	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	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	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	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

Overdue Major Internal Audit Recommendations as at 14 September 2021

Audit Review Title	Recommendation	Latest Target Date	Last Status Update	Owner
Building Security (2019/20)	<p>Original deadline for implementation: 31 August 2019</p> <p>Partner organisations who require access to Council buildings should be required to regularly report any leavers / confirm individuals still require access. The Security Office should then ensure records are updated and any redundant access rights are removed promptly.</p>	31 August 2019	<p>Last update from the service was provided on 12 May 2021.</p> <p>This indicates that progress has been made. A more up to date status has been requested.</p> <p>In addition, it is acknowledged that since this audit was undertaken there will have been considerably less people accessing Council buildings due to Covid.</p>	Category and Contract Manager
Personal Budgets Families: Direct Payments (2017/18)	<p>Original deadline for implementation: 31 December 2018</p> <p>Implement a robust process to ensure all cases with Direct Payments are managed effectively, including monitoring of spending. Implement procedures to ensure that all cases are tracked by the Resource Coordinators and monitoring is undertaken in respect of cases where decisions are made outside of Panel. Details of information required by Purple for cases due to be managed by them and any financial checks / monitoring that they undertake should be established, documented and subsequently made available to all relevant staff.</p>	29 January 2021	<p>Last update from the service was provided on 22 April 2021 as follows:</p> <p>Adults have a Direct Payments Monitoring Team which is currently being reviewed - the plan is that they will commence monitoring Childrens should the review be favourable.</p>	Director of Local Delivery (Children and Families)

Agenda item 5

Report title: Delay to completion of the external audit of the Council's 2020/21 Statement of Accounts		AGS/18/21
Report to Audit, Governance and Standards Committee		
Report author: Nicole Wood, Executive Director, Finance and Technology		
Date of meeting: 27 September 2021	For: Information	
Enquiries to Nicole Wood, Executive Director, Finance and Technology email nicole.wood@essex.gov.uk Tel. 07946 705816 or Christine Golding, Chief Accountant email christine.golding@essex.gov.uk Tel. 03330 138401		
Divisions affected: All Essex		

1. Purpose of report

- 1.1 The purpose of this agenda item is to present a report by the Council's External Auditor, BDO LLP (BDO), on a delay to completion of the audit of the Council's Statement of Accounts for 2020/21 (comprising the work necessary to provide audit opinions on the financial statements of the Council and Essex Pension Fund and to provide commentary on the effectiveness of the systems in place to secure value for money in the Council's use of resources).

2. Recommendations

- 2.1 The Committee notes the reasons for the delay to completion of the audit for 2020/21, as set out in the appended report.

3. Background

- 3.1 The Council is required by Regulation to:
- Produce draft accounts, and present them for external audit, by a specified date each year.
 - Make the draft Statement of Accounts available for a period of 30 working days, during which time the public have the right to raise objections, inspect the accounts and question the Local Auditor.
 - Formally publish its accounts by a specified date each year.
- 3.2 Statutory regulations require these activities to be undertaken in accordance with the following timetable for the 2020/21 financial year:
- Produce the draft Statement of Accounts and present them for external audit by **31 July**.

- Make the draft accounts available for public inspection for a period of 30 working days, to commence no later than **1 August**.
 - Formally publish the accounts by **30 September**.
- 3.3 An informal deadline of **30 June** was set for production of the draft Statement of Accounts for 2020/21 (one month ahead of the statutory deadline).
- 3.4 In line with this aspiration:
- The draft (unaudited) Statement of Accounts for 2020/21 was presented to the Audit, Governance and Standards Committee on **28 June (AGS/13/21)**.
 - The Section 151 Officer certified the Statement of Accounts on **30 June**.
 - The draft Statement of Accounts was released for external audit and for public inspection on **1 July**.
- 3.5 BDO indicated that their intention was to report the results of the audit work to the Committee on **27 September 2021**, thereby enabling the Audit, Governance and Standards Committee to approve the Statement of Accounts for publication by the statutory deadline of **30 September 2021**. However, for the reasons outlined in BDO's report (as appended), BDO advised the Council in mid-July that it would no longer be feasible to complete the audit by this date.
- 3.6 BDO now anticipate being able to present their Audit Completion Reports for the Council's and the Essex Pension Fund's financial statements to the Committee on **15 November 2021**.
- 3.7 The Auditor's Annual report, which will include commentary on the Council's arrangements to secure value for money in the use of its resources, will be issued within three months of issuing the opinions on the Council's and Essex Pension Fund's financial statements.

4. Policy context and Outcomes Framework

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

5. Financial Implications

- 5.1 It is possible that the Council will incur additional costs as a consequence of the prolonged nature of the 2020/21 audit, including costs associated with retaining ongoing access to the current finance systems beyond the planned go-live date for the new 'My Oracle' Corporate System.

- 5.2 From the Council's perspective, it would be difficult to understand why a delay in completion of its audit, for reasons outside of the Council's control, could justify an increase in audit fees. Consequently, any proposal by BDO to vary the audit fee for their 2020/21 audit would be subject to careful scrutiny.

6. Legal Implications

- 7.1 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.

7. Staffing and other resource implications

- 7.1 The audit will now extend into the period when the Council will be managing the cut over to its new Corporate System (My Oracle) and into other finance related activities that do not usually coincide with the external audit (such as work associated with setting the annual budget and planning for closure of the 2021/22 accounts).
- 7.2 It is therefore possible that the Council will be unable to support the remainder of the audit to the timelines envisaged by BDO, although every effort will be made to ensure that there is no further delay to completion of the 2020/21 audit.

8. List of appendices

- 8.1 **Appendix A** – Report by BDO LLP on the delay to completion of the audit of the Council's 2020/21 Statement of Accounts.

9. List of Background Papers

- 9.1 None

1. INTRODUCTION

- 1.1. This report provides an updated on the timeline for the expected completion of the audit of the Council's 2020/21 Statement of Accounts.

2. BACKGROUND

- 2.1. In our Audit Planning Report presented to the Audit, Governance and Standards Committee in March 2021, we highlighted that the deadlines for preparing and publishing local authority accounts were subject to consultation as part of the Government's response to the Redmond Review.
- 2.2. The consultation on amendments to The Accounts and Audit Regulations 2015 proposed extending the deadline (also referred to as the "audit deadline", although there is no, and cannot be a, statutory deadline imposed for auditors issuing an opinion) for publishing local authority accounts from 31 July to 30 September for two years from 2020/21. These regulations came into force on 31 March 2021.
- 2.3. The Council provided us with the unaudited Statement of Accounts and supporting working papers at the end of June 2021.
- 2.4. In our Audit Planning Report, we highlighted that the 30 September deadline would be challenging to achieve for the following reasons:
- Delays and reduced scope of interim work to reduce audit work in the final phase
 - The additional time working remotely takes
 - A later final audit start date
 - Notable additional work pressures linked to the introduction of the new NAO Code of Audit Practice
- 2.5. In addition, and critically, NHS deadlines were extended again for 2020/21 after we had issued our Audit Planning Report, and further extended for NHS Providers. New scope Use of Resources work has also needed to be undertaken post issue of accounts audit opinions, with these pieces of work extending until mid to late September 2020 (i.e. in some cases still ongoing). As a consequence, audit teams have been engaged in finalising that work for notably longer than we had originally envisaged.
- 2.6. This combination of factors makes completion of the audit by the end of September 2021 impossible.
- 2.7. For wider context, it should be noted that none of the firms delivering local government audit are planning for portfolio achievement of MHCLG's end of September 2021 deadline and, in fact, monitoring of "delayed" audits is focusing on the end of November, matching the extended statutory deadline set for 2020.

3. REVISED TIMELINE

- 3.1. We intend to substantially complete our fieldwork by the end of October 2021, and our preferred timing for presenting our Audit Completion Reports on the Council and Pension Fund is to the meeting of the Audit, Governance and Standards Committee scheduled for 15 November 2021 and issue our audit opinion during that week.
- 3.2. The deadline set for completion of our work on Use of Resources and issuing our (new) Auditor's Annual Report is within 3 months of the issue of the opinion on the financial statements. Based on experience of undertaking this work in the NHS, this additional time after issue of the opinion will be necessary, but also an achievable timescale.



4. AUDIT STATUS

- 4.1. Our formal planning procedures are substantially complete, including our detailed risk assessment. We have not identified any risks in addition to those reported in our Audit Planning Report.
- 4.2. Our detailed testing is underway and the audit team continue to work closely with the Council to progress procedures and clear queries arising from our audit work.
- 4.3. The Senior Audit Manager, Assistant Audit Manager and Chief Accountant continue to meet on a weekly basis to discuss progress and outstanding issues (as they have done since July).
- 4.4. In terms of achievement of the timetable, general audit progress to date supports our being able to achieve the timeline proposed. However, issues continue to develop and we will provide a further, verbal update to the Committee alongside this paper.

David Eagles, Partner
For and on behalf of **BDO LLP**

15 September 2021

Report title: Assurance Summary	
Report to: Audit Governance and Standards Committee	
Report author: Paula Clowes, Head of Assurance	
Date: 27 September 2021	For: Note
Enquiries to: Paula Clowes, Head of Assurance Paula.clowes@essex.gov.uk or Christine Golding, Chief Accountant Christine.golding@essex.gov.uk	
County Divisions affected: All Essex	

1. Purpose of Report

- 1.1 This report signposts, the Audit Governance and Standards committee to the sources of assurance that can be relied upon, pending completion by BDO LLP of their external audit of the Council and Essex Pension Fund Accounts for 2020/21 and of the Council's arrangements to secure value for money in the use of its resources. These sources are not intended to be and cannot be a replacement for the external audit of our accounts but in view of the resourcing difficulties being experienced by BDO LLP it feels that we should direct the committee to the assurance which is available.

2. Recommendation

That the Audit Governance and Standards Committee note the sources of assurance listed in section 4 of this report.

3. Background

- 3.1 The Council is required by regulations to:

- Produce draft accounts, and present them for external audit, by a specified date each year;
- Make the draft Statement of Accounts available for a period of 30 working days, during which time the public have the right to raise objections, inspect the accounts and question the Local Auditor; and
- Publish its final, audited accounts by a specified date each year.

For the 2020/21 financial year, the statutory deadline for publication of the final accounts is **30 September 2021**.

- 3.2 The Council has been notified by BDO LLP that the audit of the Council's Statement of Accounts for 2020/21 (comprising the work necessary to provide audit opinions on the financial statements of the Council and Essex Pension Fund and provide commentary on the effectiveness of the systems in place to secure value for money

in the Council's use of resources) will be delayed and the deadline of 30 September cannot be met. There is a separate report on the agenda which explains the reasons for this delay and the anticipated timeline completion of this year's audit.

- 3.3 Whilst there is no substitute for an external audit, the Committee can draw some assurance from the financial controls in place to ensure that the Council and Essex Pension Fund Accounts provide a true and fair representation of the financial performance and position of the Council and Essex Pension Fund for the 2020/21 financial year.

4. Summary of Assurance Provision

- 4.1 The following are sources of Assurance that have been provided to AGS Committee or Cabinet at previous meetings:

- The Section 151 Officer's confirmation that, in her view, the Accounts provide a true and fair view of the Council's financial position and performance. These were presented to committee on 28 June 2021 and certified by Nicole Wood the Council's S151 Officer on 30 June 2021. The full statement of accounts can be found [here](#)
- The Section 151 Officer's Assurance Statement on the robustness of the budgets and adequacy of reserves (part of setting the 2021/22 budget) to Cabinet in January 2021 states "I have examined the budget proposals and, whilst the spending and service delivery proposals are challenging, they are achievable given the political and management track record and current plans to implement the changes. The Council has a good track record on financial management and delivering savings". The full report from the S151 officer can be found [here](#)
- The Chief Audit Executive's annual opinion for 2020/21 was **Satisfactory Assurance**, meaning that although there are some weaknesses which may put the individual system, process or service objectives at risk of achievement, there is an overall satisfactory system of internal control, appropriately designed to meet the Council's objectives; and controls are generally being applied consistently. To form the opinion the CAE relies on a full range of Internal Audit work including the full suite of Key Fundamental Financial Systems and Essex Pension Fund. The full report can be found [here](#)
- The Council's draft Annual Governance Statement states 'the effectiveness of key elements of the governance framework are assessed throughout the year by the Corporate Governance Steering Board, the Audit, Governance and Standards Committee, Internal Audit and other Officers and Members as required. The review of effectiveness is informed by the work of senior Officers who have responsibility for the development and maintenance of the governance environment, the Head of Assurance's annual report, Service Assurance Statements (completed by all Executive Directors) and from comments received from external auditors and other review agencies and inspectorates. The review demonstrates that the arrangements provide **Satisfactory Assurance** and continue to be regarded as fit for purpose in

accordance with the governance framework. The full statement can be found [here](#).

5. Financial Implications

- 5.1 There are no specific financial implications associated with this report.

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 (Amendment) Regulations 2021. The Council is also required to produce an annual governance statement.

7. Appendices

None

8. Background Papers

- Draft Statement of Accounts 2020/21
- Organisation Plan and Budget 2021/22 – Part 1: Section 151 Officer Report
- Chief Audit Executive's Annual Opinion – 2020/21
- Draft Annual Governance Statement

Agenda item 7

AGS/20/21	
Report title: Audit Committee Effectiveness Review – Annual Progress Update	
Report to: Audit, Governance and Standards Committee	
Report author: Paul Turner, Director, Legal and Assurance	
Date: 27 September 2021	For: Approval
Enquiries to: Paul Turner, paul.turner@essex.gov.uk or Paula Clowes – Head of Assurance paula.clowes@essex.gov.uk	
County Divisions affected: All Essex	

1. Purpose of Report

- 1.1 This report asks the Committee to review and agree the Audit Governance and Standards (AGS) Committee Training and Development Plan produced following the Skills and Knowledge Assessment which took place in July 2021.

2. Recommendations

- 2.1 Approve the Training and Development plan attached at Appendix 1

3. Background

- 3.1 In March 2020 the Chartered Institute of Public Finance and Accountancy (CIPFA) were commissioned to support the AGS Committee to undertake a review of its effectiveness. This is in line with recommended best practice.
- 3.2 As part of this process the Committee agreed to undertake a Skills and Knowledge Assessment that would inform a Training and Development Plan.
- 3.3 The Committee agreed that the Skills and Knowledge Assessment would be delayed until after the May election to capture the training and development needs of any new Committee members. As a result, the assessment took place in July 2021.

4. Summary of Issue

- 4.1 It is recognised best practice that Audit Committees should regularly review their effectiveness as a committee and their individual skills and knowledge. The CIPFA publication 'Audit Committees: Practical Guidance for Local Authorities and Police (2018 Edition)' provides a range of tools and checklists for committees to use to assess their effectiveness.

4.2 The approach to the skills and knowledge assessment was based on the CIPFA guidance. The process followed was:

- Questionnaires were prepared based on the skills and knowledge requirements set out in Appendix C of the CIPFA guidance.
- Committee members completed these questionnaires, assessing their own level of skill and knowledge in the specified subject areas based on a 1-5 rating,
- Committee members were also asked if they hold any relevant qualifications and to specify any particular training requirements.
- 100% of Committee members responded.
- The questionnaires were analysed to identify issues where the Committee members felt they had the greatest need for development
- A draft plan was produced
- All members of the committee were invited to attend an online discussion to consider the results of the survey and were invited to comment on the draft plan.

4.3 The product of this assessment is the plan at appendix 1 which the committee are asked to adopt. Clearly significant time and expense is involved in developing these activities and all members of the committee are asked to participate as much as possible. To facilitate attendance most of the sessions will be delivered online.

4.4 A further report will be brought back to the committee in 2022 to consider whether the programme has achieved its aims.

5. Financial Implications

5.1 It is likely that some costs will be incurred where external trainers are required but officers believe that this can be met within existing resources.

6. Legal Implications

6.1 The Audit Committee is a key way in which the Council provides assurance that it is providing value for money and has proper systems of control. Without effective assurance Councillors will not know that the Council is effectively carrying out its statutory duties. Whilst the skills assessment is not a legal requirement it seems a good idea in order to maximise the investment made by councillors into the work of the Committee.

7. Equality and Diversity Implications

7.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when ECC makes decisions it must have regard to the need to:

- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
- (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, race, religion or belief, gender and sexual orientation. Equality and diversity matters have been considered in the production of this report.

8. List of Appendices

Draft Training and development plan 2021/22.

9. List of Background Papers

- CIPFA Audit Committees: Practical Guidance for Local Authorities and Police (2018 Edition)

APPENDIX 1

AGS Training and Development Programme - 2021 / 2022		
Knowledge Area	Activity Format	Suggested Date
Risk Management	1 hour on-line briefing session from Head of Assurance and the Risk and Insurance Manager providing detail related to the ECC strategic risks and related controls, overview of ECC approach to Risk Management and the role of Members within that framework.	October 2021
Governance	1 hour on-line briefing session from Director, Legal and Assurance covering the Cipfa / Solace Framework and the requirements of the Annual Governance Statement	November 2021
Internal Audit	1 hour on-line briefing session from Head of Assurance and Strategic Internal Audit Manager providing an overview of the Internal Audit process and how assurance is obtained, sharing examples of key audit working papers and an overview of the Public Sector Internal Audit Standards	December 2021
Counter Fraud	1 hour on-line briefing session from Head of Assurance and Counter Fraud Manager covering the key fraud risks facing ECC, our approach to prevention, detection and investigation and some case studies featuring real ECC recent fraud cases.	April 2022
Core Skills		
Committee Member Skills (Part 1)	TBC - 1 Hour on-line session, led by external specialist, providing the opportunity to refresh skills required by Audit Committee Members including analysis, questioning, avoiding hostility, etc.	January 2022

AGS Training and Development Programme - 2021 / 2022		
Committee Member Skills (Part 2)	TBC - 1 hour on-line session, led by external specialist, providing the opportunity to consider examples and practice skills in a safe environment.	February 2022
Best Practice Review	An opportunity to review examples of best practice and high performing Committees (from audio or filmed footage).	March 2022
Effectiveness Review Workshop	Facilitated workshop to provide an update to the effectiveness review and allow members to identify any areas for development for 22/23. Outputs will feed into the AGS Committee annual report to Full Council in July 2022.	May 2022

Audit, Governance and Standards Committee – Work Programme 2021 - 2022

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

Agenda item 8

AGS/21/21

Meeting	Topic	Author	Notes
15 November 2021	Internal Audit and Counter Fraud progress report	Paula Clowes, Head of Assurance	
	2020/2021 Audit Completion Report for Essex County Council To receive a report from the external auditor	To be presented by Nicole Wood, Executive Director, Finance and Technology, Essex County Council and Christine Golding, Chief Accountant, Essex County Council	
	2020/2021 Audit Completion Report for the Essex Pension Fund To receive a report from the external auditor	To be presented by Nicole Wood, Executive Director, Finance and Technology, Essex County Council and Christine Golding, Chief Accountant, Essex County Council	
	Statement of Accounts 2020/2021 and the Annual Governance Statement	To receive a report from Nicole Wood, Executive Director, Finance and Technology, Essex County Council, Paul Turner, Director, Legal and Assurance, Essex County Council and	

Annual Audit Letter – 2020/21

To formally present the External Auditor's Annual Audit Letter for the year ending 31 March 2021

Christine Golding, Chief Accountant, Essex County Council

BDO LLP – external auditors

Annual report

Meeting	Topic	Author	Notes
17 January 2022	Internal Audit and Counter Fraud progress report	Paula Clowes, Head of Assurance	

Meeting	Topic	Author	Notes
21 March 2022	Internal Audit and Counter Fraud progress report	Paula Clowes, Head of Assurance	
	Updating of Risk Management Strategy	Paula Clowes, Head of Assurance	Annual report
	Regulation of Investigatory Powers Act 2000 - review of activity on use of Directed Surveillance and Covert Human Intelligence Sources (CHIS)	Paul Turner, Director, Legal and Assurance	
	Approval of annual Internal Audit and Counter Fraud Plan for 2022/23	Paula Clowes, Head of Assurance	
	Annual Review of Internal Audit Charter	Paula Clowes, Head of	

Effectiveness Review	Assurance Paul Turner, Director, Legal and Assurance
Arrangements for the closure of the 2021/2022 Accounts	Nicole Wood, Executive Director, Finance and Technology and Christine Golding, Chief Accountant.
2021/2022 External Audit Plans for Essex County Council and the Essex Pension Fund	Nicole Wood, Executive Director, Finance and Technology and Christine Golding, Chief Accountant.