



Essex County Council

Audit, Governance and Standards Committee

10:30	Monday, 22 March 2021	Online Meeting
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The meeting will be open to the public via telephone or online. Details about this are on the next page. Please do not attend County Hall as no one connected with this meeting will be present.

For information about the meeting please ask for:

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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.

In accordance with the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020, this meeting will be held via online video conferencing.

Members of the public will be able to view and listen to any items on the agenda unless the Committee has resolved to exclude the press and public from the meeting as a result of the likely disclosure of exempt information as defined by Schedule 12A to the Local Government Act 1972.

How to take part in/watch the meeting:

Participants: (Officers and Members) will have received a personal email with their login details for the meeting. Contact the Democratic Services Officer if you have not received your login.

Members of the public:

Online:

You will need to visit the ECC Democracy YouTube Channel

<https://tinyurl.com/yynr2tpd> where you will be able watch live or view the meeting at a later date.

Accessing Documents

If you have a need for documents in, large print, Braille, on disk or in alternative languages and easy read please contact the Democratic Services Officer before the meeting takes place. For further information about how you can access this meeting, contact the Democratic Services Officer.

The agenda is also available on the Essex County Council website, www.essex.gov.uk From the Home Page, click on 'Running the council', then on 'How decisions are made', then 'council meetings calendar'. Finally, select the relevant committee from the calendar of meetings.

Please note that an audio recording may be made of the meeting – at the start of the meeting the Chairman will confirm if all or part of the meeting is being recorded.

		Pages
1	Membership, Apologies, Substitutions and Declarations of Interest	6 - 6
2	Minutes and Matters Arising	7 - 10
	To approve as a correct record the minutes of the meeting held on 30 November 2020 and identify matters arising	
3	Update on Libraries Audit Recommendations	
	To receive an update relating to the Limited Assurance Libraries Stock Control Audit Review from Juliet Pirez, Head of Libraries, Essex County Council	
4	Update on Energy Invoices Audit Recommendations	
	To receive an update relating to the Limited Assurance Energy Invoices Audit Review from Paul Crick, Director for Performance, Investment and Delivery Place and Public Health, Essex County Council	

5	External Auditor's Annual Audit Letter 2019/20	11 - 23
	To receive report (AGS/01/21 and Appendix) from Nicole Wood, Executive Director, Finance and Technology and Christine Golding, Chief Accountant	
6	Arrangements for the Closure of the 2020-2021 Accounts	24 - 29
	To receive report (AGS/02/21) from Nicole Wood, Executive Director, Finance and Technology and Christine Golding, Chief Accountant	
7	2020-2021 External Audit Plans for Essex County Council and the Essex Pension Fund	30 - 105
	To receive report (AGS/03/21 and appendices 1 and 2) from Nicole Wood, Executive Director, Finance and Technology and Christine Golding, Chief Accountant	
8	Regulation of Investigatory Powers Act 2000 Review of Activity Feb 2021	106 - 108
	To receive a report (AGS/04/21) from Paul Turner, Director, Legal and Assurance	
9	Internal Audit and Counter Fraud Progress Report March 2021	109 - 123
	To receive a report (AGS/05/21 and appendices 1 - 4) from Paula Clowes, Head of Assurance	
	Appendix 1 Executive Summary – Limited Assurance Report	
	Appendix 2 Current assessment rationale for grading the priority of recommendations in Internal Audit reports.	
	Appendix 3 Overdue Major Recommendations as at 1 March 2021	
	Appendix 4 Changes made to the 20/21 Audit Plan.	
10	Revised Risk Management Strategy	124 - 131
	To receive a report (AGS/06/21 and appendix) from Paula Clowes, Head of Assurance	
11	Approval of Annual Internal Audit and Counter Fraud Plan for 2021/22	132 - 161
	To receive a report (AGS/07/21 and appendix) from Paula Clowes, Head of Assurance	

12	Audit Committee Effectiveness Review Annual Update	162 - 256
	To receive a report (AGS/08/21 and appendices 1 and 2) from Paul Turner, Director, Legal and Assurance	
13	LGA Model Code of Conduct	257 - 276
	To receive a report (AGS/09/21 and appendix) from Paul Turner, Director, Legal and Assurance	
14	Annual Review of Internal Audit Charter	277 - 287
	To receive a report (AGS/10/21 and appendix) from Paula Clowes, Head of Assurance	
15	Dates of Future Meetings	
	To note the meeting dates for the 2021 - 22 municipal year as set out below:	
	<ul style="list-style-type: none"> • previously agreed 7 June 2021 to be amended to 28 June 2021 • previously agreed 26 July 2021 to be cancelled • 27 September 2021 • 15 November 2021 • 17 January 2022 • 21 March 2022 	
16	Work Programme	288 - 291
	To receive a report (AGS/11/21) from Paul Turner, Director, Legal and Assurance	
17	Date of the Next Meeting	
	To note that the next scheduled meeting will be held on Monday 28 June 2021 at 10.30am at a venue yet to be determined or virtually via ZOOM (to be advised) 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.