

Monday, 30 August 2021

AUDIT AND RESOURCES COMMITTEE

will meet on

Tuesday, 7 September 2021

beginning at

6:15 pm

PLEASE NOTE: this will be a 'virtual meeting'. The Meeting can be viewed here:

<https://bit.ly/2WkbyoF>

TO: Councillor Steve Holes (Chair)
Councillor Alex Bourne (Vice-Chair)

Councillor Anne Buckley
Councillor Tina Campbell
Councillor Judith Grajewski
Councillor Wayne Irish

Councillor Adam Manning
Councillor David Pragnell
Councillor Tanya Park
Councillor Bruce Tennent

Staff Contacts: Catherine Collins, Democratic Services Officer,
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Sarah King, Corporate Director, Support Services (CFO), tel 023
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JOANNE CASSAR
Executive Head of Governance

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Members of the public are invited to speak on general items at the start of the meeting, and on individual agenda items at the time the item is discussed. To register please contact the Democratic Services Officer above.

Please be aware that Eastleigh Borough Council permits filming, sound recording and photography at meetings open to the public, and Councillors will be using tablet devices to access committee papers.

AGENDA

1. Apologies
2. Public Participation
3. Minutes (Pages 3 - 6)

To consider the Minutes of the meeting held on 13 July 2021.
4. Declarations of Interest
5. Internal Audit Quarterly Monitoring Statement (Qtr 1) (Pages 7 - 16)
6. Verbal Updates from Members Representing Strategic Risk Management Group (SRMG) / Procurement Executive Group (PEG)
7. Action List (Pages 17 - 18)
8. Cabinet Forward Plan (Pages 19 - 24)
9. A&R Work Programme (Pages 25 - 26)

<p style="text-align: center;">DATE OF NEXT MEETING Tuesday, 19 October 2021 at 6:15 pm In the TBC</p>

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AUDIT AND RESOURCES COMMITTEE

Tuesday, 13 July 2021 (6:15 pm – 7:28 pm)

PRESENT:

Councillor Holes (Chairman); Councillors Bourne, Buckley, Campbell, Grajewski, Irish, Manning, Pragnell, Park and Tennent

RESOLVED ITEMS (SUBJECT TO QUESTIONS ONLY)

75. PUBLIC PARTICIPATION

There was no public participation on this occasion.

76. MINUTES

The Chair and Chief Finance Officer requested that minute 65 of the meeting on 22 June be amended to 'The Chief Finance Officer and EY Partner, Janet Dawson and EY Manager Simon Mathers, provided verbal updates to the Committee, including that the draft accounts had been published on the Council's website although the external audit was to be delayed until October 2021 due to EY resource constraints.'

RESOLVED –

That the amended Minutes of the meeting held on 22 June 2021 be confirmed and signed by the Chair as a correct record.

77. DECLARATIONS OF INTEREST

There were no declarations of interest in relation to items of business on the agenda.

78. EXTERNAL AUDIT PROGRESS

There were no updates available for the External Audit Progress and it was agreed that it would be removed as a regular standing item and only brought to Committee when an update was available.

79. ANNUAL INTERNAL AUDIT OPINION 2020/21 & QTR 4 MONITORING

The Executive Head of Governance, and the Chief Internal Auditor (Acting), introduced the report.

Councillor Grajewski thanked Officers for the detailed report but raised concerns on who's opinion the report was, the Executive Head of

Governance or the Chief Internal Auditor. She stated that neither the Executive Head of Governance nor the Chief Internal Auditor should be giving their opinion as the report was a conflict of interest for the Executive Head of Governance and the Chief Internal Auditor did not currently hold the necessary qualification.

The Executive Head of Governance stated she recognised those concerns but had to make a decision to balance the risk of an absence of independence against the risk of a very experienced officer who was working towards the qualification providing the opinion. She felt therefore it was better to ensure independence was maintained and therefore the opinion was that of the Chief Internal Auditor (Acting). The Committee agreed to note this.

The Chair requested that the Executive Head of Governance forwarded the Internal Audit Strategic Plan 2021/22 and the Internal Audit Charter 2021/22 to Members as it had some information in that would be helpful for understanding terminology.

The Committee noted that a number of high-risk internal audit recommendations were still outstanding from previous years. The Chair requested that the Committee continue to be updated on how many audit recommendations were still outstanding. It was agreed that the Chief Internal Auditor (Acting) would continue to monitor and highlight areas of significant risk where she felt that the action being taken, or timescales proposed, were not sufficient.

RESOLVED –

That the Audit and Resources Committee noted the Internal Audit Monitoring Statement for the fourth quarter of 2020/21.

(NOTE: Councillor Pragnell joined the meeting at 18.40pm and did not take part in the debate or vote on the item.)

80. VERBAL UPDATES FROM MEMBERS REPRESENTING STRATEGIC RISK MANAGEMENT GROUP (SRMG) / PROCUREMENT EXECUTIVE GROUP (PEG)

(a) Strategic Risk Management Group (SRMG)

No Strategic Risk Management Group meeting had been held since the last meeting. The next meeting was scheduled for 22 July 2021.

(b) Procurement Executive Group (PEG)

Councillor Irish reported that the group had met and discussed the following:

- A review of the minutes and actions from the last meeting on 16 March 2021. The Group expressed their thanks to Cllr Atkinson for her contribution and welcomed Cllr Grajewski to her first meeting
- The group reviewed the procurement action plan and discussed the emerging Procurement Policy and ways of monitoring success and achievement of the Policy. The Climate Change Manager provided an update on sustainable procurement and aligning this with the Procurement Policy, along with the need to ensure adequate training was given to staff
- The Group reviewed the draft Terms of Reference and queries were raised around the process for decision making as it appeared that where there was no consensus the decision would be taken by the Chief Financial Officer, which was a change from Cabinet. It was agreed that officers would review this and provide a further revision to the Group for comment ahead of the next meeting on 14 September 2021, when approval would be sought. This would ensure that the new Terms of Reference were included in the revised Constitution which would be presented to Full Council for approval in November 2021
- The Group reviewed the Procurement Performance Indicators and had discussions around the context of some indicators. It was agreed that Finance would attend future meetings to answer queries on financial indicators. It was noted that the Council was not currently publishing data on late payments in line with regulations. This was also subject to an internal audit recommendation and the Chief Internal Auditor (acting) had been advised that late payment data would be published by 31 July 2021
- The Group reviewed the waivers that had been approved since the last meeting and no issues were identified
- The Group reviewed the Modern Slavery Statement ahead of its presentation to Council on 22 July 2021.

(c) Housing Group

No Housing Group meeting had been held since the last meeting.

81. **ACTION LIST**

The Executive Head of Governance updated the Committee that an external company may be able to offer assistance with external assessment of compliance with the Standards and that more information would be available at the next meeting.

The Committee considered the Action List, which set out the recent decisions and subsequent actions arising from the Committee.

It was AGREED -

That the Action List be noted.

82. CABINET FORWARD PLAN

The Committee considered the current Forward Plan of Key Decisions and noted that the Regulations of Investigatory Powers Act 2000 (RIPA) Policy was due to be presented to Cabinet in September.

It was AGREED -

That the current Forward Plan be noted and that the RIPA Policy be added to the agenda for Audit and Resources Committee on 7 September 2021.

83. A&R WORK PROGRAMME

The Committee considered its current Work Programme and agreed to add Regulation of Investigating Powers Policy, from the Cabinet Forward Plan, to the Work Programme.

Councillor Grajewski requested that the Committee and Officers monitor the Hampshire Community Bank as it had not been brought to Audit and Resources Committee for a long time. This is to be added to the work programme for a future meeting.

It was AGREED -

That the Work Programme be noted.

AUDIT AND RESOURCES COMMITTEE

7 September 2021

INTERNAL AUDIT MONITORING STATEMENT FOR THE PERIOD 1 APRIL 2021 TO 30 JUNE 2021 Report of the Chief Internal Auditor (Acting)

Recommendations

It is recommended that Audit and Resources Committee considers the Internal Audit Monitoring Statement for the first quarter of 2021/22.

Summary

- The Annual Internal Audit Plan 2021/22 was approved by this Committee on 9 March 2021. Progress made against the plan for quarter 1 is now reported (Appendix A).
- Progress made on the implementation of Internal Audit recommendations is detailed in Appendix B.

Statutory Powers

S.151 Local Government Act 1972
Accounts & Audit Regulations 2015

Strategic Implications

1. The Internal Audit Team provides independent assurance that the Council's risk management, governance and control processes are efficient, compliant, work effectively and support the ambitions of the Council. Internal Audit helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

Introduction

2. The Internal Audit Plan 2021/22 was approved by this Committee on 9 March 2021. Performance against the Annual Audit Plan for 2021/22 will be reported to Members of the Committee periodically throughout the year as per the Internal Audit Charter which was approved by this Committee on 9 March 2021. This report is the first monitoring statement for the current financial year (2021/22) and outlines audit activity for the period 1 April 2021 to 30 June 2021, as summarised in appendices A and B.

Resources

3. From 1 April 2021 the in-house Internal Audit Team comprises a Head of Internal Audit (currently vacant), one full-time Senior Internal Auditor (currently Acting Chief Internal Auditor), one full-time Auditor and one Audit Apprentice.
4. The Internal Audit Apprentice completed the Level 4 apprenticeship scheme early in 2021/22. The Chief Internal Auditor (Acting) is pleased to report that he will then continue his professional development with the Council through embarking on the Level 7 Internal Audit apprenticeship scheme. This will take approximately 3 years to complete and will result in the achievement of the professional qualification, Chartered Internal Auditor CIIA due to be completed by September/October 2024.
5. The Annual Internal Audit Plan 2021/22 requires 584 days, of which 491 will be resourced in house. The shortfall in resource of 93 days will be met by appointment of a casual auditor at a cost of £10,500.

Internal Audit Activity

6. The Internal Audit Annual Opinion for 2020/21, presented to this Committee on 13 July 2021 confirmed that 12 of the 18 planned audits for 2020/21 had been completed with reviews of Asset Management, Corporate Governance, Treasury Management, Partnership Arrangements, Accounts Receivable and Payroll still to be completed. Work continues into quarter 2 of 2021/22.
7. Appendix A shows an analysis of planned days against actual days for the period 1 April 2021 to 30 June 2021. The Plan remains fluid and flexible and continues to be closely monitored by the Chief Internal Auditor (Acting). Further revisions may be necessary over the coming months and any revisions to the Plan will be agreed with this Committee.

8. During quarter 1, a total of 8.75 days was provided by the Internal Audit Team to support the Covid-19 response and 22 days to support the delivery of the May 2021 elections.

9. During the first quarter the following reviews carried forward from 2020/21 continued and will be subject to comment in a later Monitoring Report:
 - Asset Management
 - Corporate Governance
 - Treasury Management
 - Partnership Arrangements
 - Accounts Receivable
 - Payroll

10. During the first quarter the following reviews from the 2021/22 Annual Internal Audit Plan commenced which continue into the second quarter and will be subject to comment in a later monitoring report:
 - Fleet Management
 - Accounting for Fixed Assets
 - Strategic Planning
 - Small Works

11. During the quarter Internal Audit continued working with officers responsible for the development of new systems and processes and, as reported to this Committee previously, is responsible for reviewing and commenting upon systems of internal control prior to going live.

Audit Recommendations

12. Appendix B provides details of the recommendations that remain outstanding from the 2019/20 and 2020/21 internal audits, along with the level of assurance given. It will develop over the coming year as 2021/22 audit work is completed.

At the time of writing this report 5 grade 2 (high risk) recommendations remain outstanding from 2020/21 and 10 grade 2 (high risk) recommendations from 2019/20. The Chief Internal Auditor (Acting) is currently satisfied that appropriate action is being taken to address the outstanding recommendations and considers that there are no matters that require escalation or further input from this Committee.

13. 2020/21 Audit Reviews:

- Local Taxation (Follow up review) (1 recommendation) - the 2019/20 review concluded that there was an adequate system of control but that the compliance against controls was limited. 26 recommendations were made, 4 of which were graded as priority 2 (high risk). All recommendations were followed up and eight recommendations have been restated, two of which are graded as priority 2 (high risk) and one further recommendation has been made. It should be noted that the impact of the Covid-19 pandemic has meant the payment of business support grants has taken priority and unfortunately staff have not been able to give the audit recommendations their full attention. An update has been provided to Internal Audit by the Senior Revenues Specialist which confirms that one of the priority 2 recommendations has been implemented and the second, regarding consideration to be given to alternative means of collecting money from long term debtors is in the process of being implemented; recovery methods are dictated by legislation but the Revenues Team will be taking part in a multi-agency risk management meeting which helps vulnerable residents who have multiple debts.
- Building Control Partnership – (1 recommendation) The review concluded that there was an adequate framework of control in place, however there is limited compliance with this framework of control. Although a Partnership Agreement between Eastleigh Borough Council and Southampton City Council is in place, the signing of a Deed of Variation to this agreement was placed on hold pending a complete review of the Partnership Agreement. As such, compliance to these 'control' documents is weak. Current Building Control processes and procedures between the Councils are not wholly reflected in the Partnership Agreement and therefore the governance is not adequately controlled. As a result, 9 recommendations were made, one of these was assessed as priority 2 (high risk) regarding the need to draft a new Building Control agreement immediately that reflects current practice, processes and procedures. Discussion between parties have taken place and a draft amended Partnership Agreement is under review by each authority. Adoption of the Agreement is anticipated this autumn.
- Accounts Payable – (1 recommendation) The review found that there is an adequate system of internal control for the Council's Accounts Payable process. 12 recommendations were made, 2 were priority graded 2 (high risk), 8 were priority 3 (medium risk) and 2 were priority 4 (low risk). The first of the grade 2 high risk recommendations was regarding the need to publish the revised contract standing orders; this has since been completed. The second high risk recommendation was the need to publish Late Payment Interest paid in line with the Public Contract Regulations 2015. The Chief Internal Auditor (Acting) has been advised that this will be completed by 27th August 2021.
- Commercial Rents Follow Up Review – (2 recommendations) Our last full review of Commercial Rents was carried out in 2019/20. That review concluded that there was a limited system of control and that the compliance against controls was also limited. The 25 recommendations arising from that review were followed up and it was found that 10 have been fully implemented, 3 have been partially implemented and 11 are still outstanding. One recommendation has not been restated as the risk has been accepted

and 1 new recommendation has been made. The outstanding 2 high risk recommendations are around storage and management of documents and electronic information, and maintaining adequate audit trails. The risks around data management were found to be managed as far as possible with the current system, and priority should be given to development and implementation of a new data management system.

- As the Petty Cash fund has been determined as no longer required and alternative satisfactory processes are in place should the need for this sort of expenditure arise utilising corporate credit cards, the creditor system, and payroll expenses; the recommendations have been removed.

2019/20 Audit Reviews:

- Bank Reconciliation (2 recommendations) – these recommendations are regarding the need to produce a balanced reconciliation. The Executive Head of Finance and Housing Programme has advised that work continues to identify the specific cause of an imbalance of approximately £330 and should be completed by the end of the financial year.
- Accounting for Fixed Assets (Land and Property) (1 recommendation) – this recommendation is to reconcile the Computerised Land and Property System (CLP) with the Finance Asset Register as part of the development of a new Asset Management System. This has been delayed due to the new system not yet having been implemented; however, work is progressing to ensure data management is optimal for the reconciliation of both systems annually.
- Planning Fees (6 recommendations) – A plan for implementation of audit recommendations has been drafted and implementation dates are being agreed. Four of the original 10 grade 2 (high risk) recommendations have been implemented to date. Of the remaining 6 recommendations, 4 are unable to be resolved without a wider digital strategy input due to a wider corporate impact that expands beyond a Planning Fees issue that the Development Management service can resolve. The timetable for addressing these will need to be agreed as part of a wider review of the Digital Strategy. The final two recommendations are subject to ongoing work.
- Event Management (1 recommendation) – three grade 2 recommendations were originally made regarding a review by Legal Services of the published terms and conditions of using Council owned land to host events and a review of use of Salesforce Discussion Groups as a way of administering events. Two of the three have been implemented and it is planned that the remaining outstanding recommendation will be fully implemented by Autumn 2021.

14. Corporate Leadership Board has reviewed the positions with the implementation of audit recommendations and where necessary any outstanding non-responses to audit reports/recommendations are being pursued; or Corporate Leadership Board have considered the risk is worth delaying the implementation of the recommendations as other higher priority works have been undertaken instead.

Financial Implications

15. There are no significant financial implications arising from this report. The report is intended to report on progress made against the Annual Internal Audit Plan 2021/22.

Risk Assessment

16. The Chief Internal Auditor (Acting) must establish and maintain a system to monitor the disposition of audit results communicated to management. By not monitoring the progress made with the implementation of audit recommendations, the Chief Internal Auditor (Acting) would be failing to meet requirements of the Public Sector Internal Audit Standards and Internal Audit Charter. This report provides Management and this Committee with details of the progress made.
17. The Internal Audit team has been working remotely since 17 March 2020. The team are now able to access Eastleigh House where necessary to review physical records.

Equality and Diversity Implications

18. The Equality Act is not relevant to the decision in this report and an Equality Impact Assessment has not been carried out.

Climate Change and Environmental Implications

19. There are no proposals within this report to assess with regard to climate change and environmental implications.

Conclusion

20. The planned time and actual time are closely monitored to ensure where possible any variation is kept to a minimum. However, variations do occur and where necessary any impact on the plan is reported to this Committee.
21. Work to complete the Audit Plan 2021/22 is being closely monitored against the impact of the Covid-19 pandemic as work to support the response and recovery is continuing.

LISA SMY
CHIEF INTERNAL AUDITOR (ACTING)

Date: 23 July 2021
Contact Officer: Lisa Smy
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e-mail: lisa.smy@eastleigh.gov.uk
Appendices Attached: Two

LOCAL GOVERNMENT ACT 1972 - SECTION 100D

The following is a list of documents which disclose facts or matters on which this report or an important part of it is based and have been relied upon to a material extent in the preparation of this report. This list does not include any published works or documents which would disclose exempt or confidential information.

- Internal Audit Plan 2021/22
- Internal Audit Charter 2021/22

Appendix A

Internal Audit Monitoring Statement - Quarter 1 2021/22				
	2021/22 Total Plan Days*	Q1 Planned days	Q1 Actual Days	Variance
Direct time (attributable to a specific audit review)				
Major Systems	130	40.00	20.25	-19.75
Corporate Governance	26	0.00	0.50	0.50
Corporate Support	109	23.50	38.00	14.50
Corporate Systems	10	10.00	0.50	-9.50
Finance & Housing Programme	20	0.00	0.00	0.00
Assets & Project Delivery	20	0.00	0.75	0.75
Governance	35	11.25	2.50	-8.75
Customer Care	15	0.00	0.00	0.00
Organisational Development	30	10.00	10.75	0.75
Strategic Development	10	10.00	0.00	-10.00
Environment	10	0.00	0.00	0.00
Health & Wellbeing	8	0.00	0.00	0.00
Planning & Economy	15	0.00	0.25	0.25
Neighbourhood Services	30	10.00	15.25	5.25
Contract Audit	6	0.00	0.00	0.00
Members Scrutiny	10	0.00	0.00	0.00
Consultancy/Improvement (VFM)	20	0.00	2.50	2.50
Investigations	20	2.00	11.25	9.25
Prior Year Audit Completion	20	12.00	4.00	-8.00
Help & Advice	20	2.75	2.75	0.00
Covid-19 - Response and Support	20	3.00	8.75	5.75
Total direct days	584	134.50	118.00	-16.50
Indirect time (not attributable to a specific audit review)				
Annual Leave/Sick leave/Other leave		19.75	12.50	-7.25
Training/Management/Development/Admin		33.75	57.50	23.75
Total in-direct days	243	53.50	70.00	16.50
Grand Total	827	188.00	188.00	0.00

* as approved by Audit & Resources Committee 9th March 2021

Appendix B

Progress of the implementation of Internal Audit recommendations - 2021/22 Quarter 1												
Audit Title	Audit Risk Index* High (H), Medium (M), Low (L)	Evaluation Assessment	Testing Assessment	Date of Final Report	Date of Response	Grading						Agreed implementation date
						Total No. of recommendations (graded 1-4)	No. of Grade 1 (critical risk) recommendations - immediate action**	No. of Grade 1 recommendations fully implemented	No. of Grade 2 (high risk) recommendations***	No. of Grade 2 recommendations fully implemented	No. of Grade 1 or 2 recommendations outstanding/in progress	
2021/22 Internal Audit Reviews:												
Accounting for Fixed Assets	H	In progress										
Cash Collection & Banking	H	In progress										
Recruitment & Selection	M	Paused; the OD executive area is carrying out a corporate review and once completed then the audit can commence										
Fleet Management	H	In Progress										
Strategic Planning	H	In progress										
Construction & Maintenance	M	In progress										
2020/21 Internal Audit Reviews:												
Accounts Receivable (Debtors)	H	In progress										
Asset Management	H	In progress										
Petty Cash	L	Limited	Limited	28.10.2020	28.10.2020	9	0	-	2	2	0	n/a
Car and other Travel Loans	L	Limited	Adequate	15.09.2020	15.09.2020	13	0	-	3	3	0	n/a
Healthworks	L	Adequate	Adequate	28.08.2020	04.09.2020	12	0	-	2	2	0	n/a
Building Control Partnership	M	Adequate	Limited	18.06.2021	18.06.2021	9	0	-	1	0	1	31.10.21
Corporate Governance 2019/20 & 2020/21	H	In progress										
Treasury Management	H	In progress										
Budgetary Control	H	Adequate	Adequate	26.04.2021	26.04.2021	1	0	-	0	-	0	n/a
Climate & Environmental Emergency Strategy	H	Adequate	Adequate	08.02.2021	08.02.2021	9	0	-	0	-	0	n/a
Payroll	H	In progress										
Accounts Payable	H	Adequate	Adequate	21.05.2021	21.05.2021	12	0	-	2	1	1	27.08.21
Commercial Rents Follow Up Review	H	n/a	n/a	06.06.2021	06.06.2021	5	0	-	2	0	2	31.01.22
IT Healthcheck	M	Adequate	Substantial	24.02.2021	24.02.2021	2	0	-	0	-	0	n/a
Co-Wheels (Car Club) - Risk & Research Review	L	n/a	n/a	01.12.2020	n/a	n/a	-	-	-	-	-	n/a
Local Taxation Follow Up Review	H	n/a	n/a	07.12.2020	21.04.2021	9	0	-	2	1	1	30.10.21
Taxation: VAT, CIS and IR35 Follow Up Review	H	n/a	n/a	17.12.2020	21.12.2020	5	-	-	-	-	-	n/a
Total 2020/21						86	0	0	14	9	5	

Audit Title	Audit Risk Index* High (H), Medium (M), Low (L)	Evaluation Assessment	Testing Assessment	Date of Final Report	Date of Response	Grading						Agreed implementation date
						Total No. of recommendations (graded 1-4)	No. of Grade 1 (critical risk) recommendations **	No. of Grade 1 recommendations fully implemented	No. of Grade 2 (high risk) recommendations **	No. of Grade 2 recommendations fully implemented	No. of Grade 1 or 2 recommendations outstanding/in progress	
2019/20 Internal Audit Reviews with outstanding recommendations												
Bank Reconciliation	H	Limited	Limited	18.05.20	16.06.20	2	0	-	2	0	2	31.03.22
Accounting for Fixed Assets - Land & Property	H	Limited	Limited	02.06.20	27.07.20	7	0	-	1	0	1	31.03.22
Event Management	M	Limited	Limited	22.08.19	04.05.20	7	0	-	3	2	1	30.09.21
Planning Fees	M	Limited	Limited	11.06.20	20.07.20	32	0	-	10	4	6	TBC
One Horton Heath	H	Limited	Limited	15.01.21	21.12.20	24	0	-	8	8	0	n/a
Total 2019/20						72	0	0	24	14	10	
Total (overall)						158	0	0	38	23	15	

* Risk index is taken from the Annual Plan as approved by the Audit & Resources Committee. Risk based strategy forms appendix 1 of the Annual Plan and provides further explanation of the process.

** Grade 1 (Definition): Critical risk - A major or serious control weakness as a key control is either missing, failing or not being adhered to. Exposes the Council to a critical risk.

*** Grade 2 (Definition): High risk - A significant control weakness as key control is either missing, not working or not being adhered to. Exposes the Council to a high risk.

AUDIT AND RESOURCES COMMITTEE ACTION LIST

MEETING DATE	ITEM TITLE	RECOMMENDATION/ACTION	CONTACT OFFICER/ COMMITTEE	TARGET DATE/ COMPLETED	UPDATES
10/03/2020	Internal Audit Charter 2020/21	Review the possibility of obtaining an external assessment of compliance with the Standards through a reciprocal arrangement with another Local Authority.	Jo Cassar		A reciprocal arrangement with another Local Authority is currently not possible due to resource capacity. The Chief Internal Auditor (Acting) is looking at procuring a specialist company to carry out this assessment and will provide a update at the next meeting.

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EASTLEIGH BOROUGH COUNCIL

FORWARD PLAN: July 2021 to December 2021

This Forward Plan sets out matters which may be considered by Cabinet in the four month period. It includes items on which a “key decision” is likely to be taken.

A KEY DECISION IS - An executive decision (whether or not taken by the Cabinet) which is likely to:

- (1) result in the Council incurring expenditure or making savings which amount to either £50,000 or 20% (whichever is the larger) of the gross expenditure budget for the service or general function to which the decision relates; or
- (2) be significant in terms of its effect on communities living or working in an area comprising two or more wards within the Borough of Eastleigh.

The Plan also includes matters for likely decision relating to the Council’s policy or budget framework.

KEY	ITEM	TO BE TAKEN BY	DATE DECISION TO BE TAKEN	PRE-DECISION SCRUTINY	DESCRIPTION	Contact Officer / Cabinet Member
29 July 2021						
Yes	Itchen Valley Country Park Infrastructure Improvements	Cabinet	29 Jul 2021		Cabinet will review recommendations and be asked to approve budget for infrastructure improvements and repairs at Itchen Valley Country Park.	Angela Taylor, Corporate Project Manager /
Yes	Members Allowances - Actual Amounts Paid 2020/21	Cabinet	29 Jul 2021		Cabinet will be asked to consider and approve the report which details the actual amounts paid in Members Allowances for the 2020/21 municipal year.	Laura Johnston /

KEY	ITEM	TO BE TAKEN BY	DATE DECISION TO BE TAKEN	PRE-DECISION SCRUTINY	DESCRIPTION	Contact Officer / Cabinet Member
Yes	Corporate Performance and Financial Monitoring	Cabinet	29 Jul 2021		To consider the quarterly report outlining the Council's performance against outcomes in the Corporate Plan.	Emma Pearce /
Yes	Community Investment Programme Scheme(s) Approval	Cabinet	29 Jul 2021		To consider and approve Community Infrastructure Projects (CIP).	Tom Andrews, Finance Specialist /
Yes	Property Transactions	Cabinet	29 Jul 2021		To consider and approve property transactions.	Liz Suatt, Lead Asset Manager /
13 September 2021						

KEY	ITEM	TO BE TAKEN BY	DATE DECISION TO BE TAKEN	PRE-DECISION SCRUTINY	DESCRIPTION	Contact Officer / Cabinet Member
Yes	Private Sector Housing Enforcement Policy	Cabinet	13 Sep 2021		<p>There is a statutory duty placed on the Council under the Smoke and Carbon Monoxide Alarms (England) Regulations 2015 to issue a remedial notice where it is satisfied a landlord is failing, or has failed, to comply with one or more of the regulations, and to undertake remedial action themselves if the landlord does not comply with any notice served.</p> <p>This updated policy brings in the enforcement options and the discretion to issue penalty charges in respect of non-compliance under these pieces of legislation. By doing so the Council is availing itself of all possible powers to ensure the most appropriate and effective means of action can be used.</p>	Andrew Saunders, Strategy Development Senior Specialist /

KEY	ITEM	TO BE TAKEN BY	DATE DECISION TO BE TAKEN	PRE-DECISION SCRUTINY	DESCRIPTION	Contact Officer / Cabinet Member
Yes	Private Sector Housing Financial Assistance Policy	Cabinet	13 Sep 2021		<p>The Council has a statutory duty to administer disabled facilities grants (DFGs) to pay for adaptations that will allow residents to remain living in their homes for longer. For adults, this is means tested. The Council is required to have a policy on how grants (and other financial assistance) are provided and as the current policy was approved in 2014, it is now due for review.</p> <p>This updated policy attached, consolidates the previously separate Financial Assistance policy and Disabled Facilities Grants Eligible Works policy into one. It also simplifies and clarifies the language relating to eligible works and brings in the additions of extending criteria for discretionary grants, charging for project assistance on self-funded adaptations, and one new condition to those that are attached to any DFGs which gives the Council the ability to apply any additional condition(s) where considered necessary on individual cases.</p>	<p>Andrew Saunders, Strategy Development Senior Specialist /</p> <p style="text-align: right;">4</p>

KEY	ITEM	TO BE TAKEN BY	DATE DECISION TO BE TAKEN	PRE-DECISION SCRUTINY	DESCRIPTION	Contact Officer / Cabinet Member
Yes	Community Investment Programme Scheme(s) Approval	Cabinet	13 Sep 2021		To consider and approve projects within the Community Investment Programme (CIP).	Tom Andrews, Finance Specialist /
Yes	Property Transactions	Cabinet	13 Sep 2021		To consider and approve property transactions.	Liz Suatt, Lead Asset Manager /
18 October 2021						
Yes	Regulation of Investigatory Powers Policy	Cabinet	18 Oct 2021		Cabinet will be asked to consider and approve the Regulation of Investigatory Powers Policy.	Helen Devereux, Property Lawyer /
Yes	Community Investment Programme Scheme(s) Approval	Cabinet	18 Oct 2021		To consider and approve projects within the Community Investment Programme (CIP).	Tom Andrews, Finance Specialist /
Yes	Property Transactions	Cabinet	13 Sep 2021		To consider and approve property transactions.	Liz Suatt, Lead Asset Manager /
25 November 2021						
Yes	Community Investment Programme Scheme(s) Approval	Cabinet	25 Nov 2021		To consider and approve projects within the Community Investment Programme (CIP).	Tom Andrews, Finance Specialist /

KEY	ITEM	TO BE TAKEN BY	DATE DECISION TO BE TAKEN	PRE-DECISION SCRUTINY	DESCRIPTION	Contact Officer / Cabinet Member
Yes	Property Transactions	Cabinet	25 Nov 2021		To consider and approve property transactions.	Liz Suatt, Lead Asset Manager /
9 December 2021						
Yes	Community Investment Programme Scheme(s) Approval	Cabinet	9 Dec 2021		To consider and approve projects within the Community Investment Programme (CIP).	Tom Andrews, Finance Specialist /
Yes	Property Transactions	Cabinet	9 Dec 2021		To consider and approve property transactions.	Liz Suatt, Lead Asset Manager /

FOOTNOTES:

Public Participation will apply to enable representations to be made at the time the decision is to be taken.

Written reports for public items will be available as part of the agenda papers and are usually available one week prior to the meeting.

Contact Officer: Laura Johnston – Democratic Services Manager

Publication Date: 26 August 2021

AUDIT AND RESOURCES COMMITTEE WORK PROGRAMME AS AT JULY 2021

Date of Meeting	Item for Consideration	Annual or Standing item	Staff/Member Attendance
Annual	Staffing Matters	Annual	Head of HR & Union Representative
September 2021			
	Internal Audit Quarterly Monitoring Statement (Qtr 1)		Lisa Smy
	Verbal Updates from SRMG/PEG/Housing Group	All Mtgs	Members
	Action Plan		
	Forward Plan		
	A&R Work Programme		
October 2021			
	Corporate Risk Annual Report		Jo Cassar
	Regulation of Investigating Powers Policy		Legal Services Manager
	Verbal Updates from SRMG/PEG/Housing Group	All Mtgs	Members
	Action Plan		
	Forward Plan		
	A&R Work Programme		
November 2021			
	Annual Audit Letter		EY
	Annual Governance Statement	Annual	Jo Cassar
	Appointment of External Auditor		EY
	Bad Debt Report		Tom Andrews
	Hampshire Community Bank Update		Sarah King
	Verbal Updates from SRMG/PEG/Housing Group	All Mtgs	Members
	Action Plan		
	Forward Plan		
	A&R Work Programme		
December 2021			

	Internal Audit Quarterly Monitoring Statement (Qtr 2)		Lisa Smy
	Verbal Updates from SRMG/PEG/Housing Group	All Mtgs	Members
	Action Plan		
	Forward Plan		
	A&R Work Programme		
January 2022			
	Verbal Updates from SRMG/PEG/Housing Group	All Mtgs	Members
	Action Plan		
	Forward Plan		
	A&R Work Programme		
February 2022			
	Repairs and Renewals Report		Nigel Stephens
	Internal Audit Quarterly Monitoring Statement (Qtr 3)		Lisa Smy
	Asset Management Strategy	Annual	L Suatt
	Verbal Updates from SRMG/PEG/Housing Group	All Mtgs	Members
	Action Plan		
	Forward Plan		
	A&R Work Programme		
March 2022			
	Verbal Updates from SRMG/PEG/Housing Group	All Mtgs	Members
	Internal Audit Charter 2022/23		Lisa Smy
	Internal Audit Strategic Plan 2022/23		Lisa Smy
	Property Portfolio Update		L Suatt
	Staffing Report		Shirley Robbins Sukhi Aujla
	Action Plan		
	Forward Plan		
	A&R Work Programme		