

**AUDIT AND STANDARDS COMMITTEE held at COUNCIL CHAMBER -  
COUNCIL OFFICES, LONDON ROAD, SAFFRON WALDEN, CB11 4ER, on  
TUESDAY, 26 MARCH 2024 at 7.00 pm**

Present: Councillor E Oliver (Chair)  
Councillors H Asker, S Barker, C Fiddy, M Foley, S Luck,  
D McBirnie and R Silcock

Independent  
Persons: D Paul and C Wellingbrook-Doswell

Officers in attendance: P Honeybone (Internal Audit Manager), N Katevu (Monitoring Officer and Head of Legal Services) and C Shanley-Grozavu (Democratic Services Officer)

**AS25 APOLOGIES FOR ABSENCE AND DECLARATIONS OF INTEREST**

Apologies for absence were received by Councillors Driscoll and Gregory, as well as David Pearl and Georgina Butcher (Independent Persons).

Apologies for lateness were received by Councillor Foley.

There were no declarations of interest.

**AS26 MINUTES OF THE PREVIOUS MEETING**

The minutes of the previous meeting were approved as correct record.

The Chair drew attention to a request from members in AS23 for an External Audit update report. The Monitoring Officer confirmed that a report would be brought to the June meeting.

**AS27 COUNTER FRAUD STRATEGY UPDATE**

The Internal Audit Manager provided an update on the Counter Fraud Strategy for March 2024. He highlighted that to date, there were 24 open and current investigations.

In response to request from Councillor Barker, the Internal Audit Manager agreed to include additional information within the next report on progress made against the National Fraud Initiative (NFI) matches. He confirmed that the exercise is almost complete and no fraud or savings had been identified to date from the 2022/23 NFI matches.

He also confirmed that the Counter Fraud Working Group had been reformed and the membership consisted of a range of staff from across the Council where fraud risks had been identified, including Revenue and Benefits, Payments, HR and Community Safety.

The report was noted.

*Councillor Foley arrived at 19:07*

## AS28 **INTERNAL AUDIT CHARTER, STRATEGY AND PLAN 2024/25**

The Internal Audit Manager presented the proposed Internal Audit Charter and the Internal Audit Strategy and Plan for the 2024/25 financial year. Within his introduction, he outlined each section of the report.

The Risk Register was available to view here [Corporate Risk Register-GAP Update March 23.pdf \(moderngov.co.uk\)](#) .

In response to questions raised by members on the report, the following was clarified:

- The Internal Audit Plan for 2024/25 had been mapped against the existing resources. The Internal Audit Manager felt that the plan was achievable, subject to staff being available throughout the year and the scope of each audit being controlled.
- The Internal Audit staff consisted of 1.5 members of staff, along with a manager.
- All previously deferred audit had been considered within the risk assessment. As a result, some had been merged into other audits, such as Air Quality Grants into Grant Funding, and some deprioritised where other areas scored more highly in the risk assessment.
- An audit on the financial risk and contracts management of Leisure PFIs was in the reserve plan. If it is undertaken in 2024/24, it will ensure that preparation is in place to ensure the Council was in the best position for the for the end of the agreement.
- There was a planned audit into the wider contract management arrangements to protect the Council's data stored on the Idox system. This included a light touch review of the carbon usage on the hosted servers to consider the climate risk also.
- The Monitoring Officer confirmed that work was being undertaken by CMT around single points of service failure and building further operational resilience, and a report was expected to be brought to Council.
- The Internal Audit team were part of Blueprint Uttlesford, and the service was expected to be reviewed in the final year. They had been key within the process; for example, by conducting an audit on the programme management.
- The audit plan deprioritised areas where assurance had already been provided (e.g. previous years' audits, external reviews / audits).
- There were some areas, such as allotments, that are likely to always be assessed as low risk and are unlikely to justify audit resource.

Councillor Fiddy raised concerns regarding the omission of an audit into Planning Conditions, given the financial and reputational risks. She highlighted two recent Ombudsman decisions where the Council was found to be at fault in matters concerning Planning Conditions. In response, officers confirmed that the matter had been risk assessed, however everything may have not been fully

taken into account. They were conscious of adding the audit to the plan, given that something would have to come off.

Members requested that regular updates be brought to the Committee, as well as any key risks that have been identified.

Councillor Barker highlighted that at Essex Country Council, the relevant Cabinet Member would see the completed audit reports for their portfolio, and any audits with limited or no assurance would also be brought to the attention of the Audit Committee. The Service Manager would also be summoned to the meeting to be questioned on how the issues would be addressed. Members requested that officers look into taking a similar approach at the Council.

The report was noted.

AS29

### **CONSTITUTIONAL AMENDMENTS TO PLANNING CODES AND PROTOCOLS - WITHDRAWN**

Councillor Barker highlighted that the withdrawn report regarding constitutional amendments to planning codes and protocols had also been withdrawn at Full Council.

In response, the Monitoring Officer clarified that the matter had been withdrawn at Full Council as members, including those of the Planning Committee Working Group (PCWG), felt that the proposal had not been discussed enough. She advised that the process be restarted and there be further engagement with the PCWG for their input.

*Meeting ended at 19:46*