

Committee: Governance Audit and Performance (GAP)
Title: Audit and Sign Off 2019/20 Accounts Review Update
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Summary

1. At the GAP Committee on the 31st August 2022 the Director of Finance and Corporate Services presented a report entitled "Audit and sign-off of the 2019/20 accounts".
2. Members will recall that the report provided an update on sign off of the Councils accounts and details of a quality assurance review (the review) to be conducted by Bevan Brittan Solicitors.
3. The results of that review have now been received and considered, and along with an update on the position regarding sign off of the accounts, are the subject of this report.

Recommendations

4. That members of the Committee note the update regarding sign off of the Councils accounts, the recommendations of the review and the amendments to the Constitution that the Monitoring Officer will make under delegated authority.

Financial Implications

5. None.

Background Papers

6. The following papers were referred to by the author in the preparation of this report:

For information please note that tracked changes and footnotes indicate amendments to be made.

Appendix A - Report to the GAP Committee of 31st August 2022.

Appendix B - Bevan Brittan summary review and track changes to the Constitution

Appendix C – Revised Uttlesford Counter Fraud and Corruption Strategy 2022

Appendix D – Revised Uttlesford Draft Counter Fraud Strategy Action Plan

Appendix E – Revised Uttlesford Draft Whistleblowing Policy vs1

Appendix F – Revised Fraud Response Plan – Draft vs1

Appendix G – Revised UDC Inherent Fraud Risk Assessment 2022 Draft vs2

Appendix H – Revised Gifts and Hospitality Policy

Appendix I – Revised Probity in Planning

Appendix J – Revised Member Officer Protocol

Appendix K – Revised Fraud and Integrity Strategy – Electoral Services

Impact

7.

Communication/Consultation	N/A
Community Safety	None
Equalities	None
Health and Safety	None
Human Rights/Legal Implications	None
Sustainability	N/A
Ward-specific impacts	None
Workforce/Workplace	None

Situation

8. The result of the review was that the Councils Governance Policies and Procedures were in good order with only minor amendments required to add new legislation, definition, and aide clarity. Having considered the content of the recommendations, the Monitoring Officer is able to and will make those amendments to the Constitution under delegated authority.

9. Members will note the policies / procedures listed as G and I within Appendix B are not included and will not be part of the subject matter of this report. The review recommended that a couple of points from the old Code should be included in the new Model Code as they would add further value and made some recommendations to the drafting of the code complaints procedure to aid clarity. The Monitoring Officer under delegated authority will make the additions to the new Model Code and in terms of procedure the review has been superseded by the fact that the Monitoring Officer is giving consideration to an entirely new system for dealing with Code complaints. The Monitoring Officer will make the amendments to the Code under delegated authority and consideration of a new procedure will be the subject of a report to the next Standards Committee and Council thereafter.
10. Members will also note that the review of the Member Officer Protocol at appendix J simply makes reference to the addition of an appendix to the Protocol. This requires no change as such an appendix already exists in the current Constitution in our Protocol section.
11. In regard to sign off of the Council's accounts the external Auditor will be presented with this information. However, the audit of the 2019/20 accounts will not recommence until the matters detailed in the last report have concluded.

Risk Analysis

12.

Risk	Likelihood	Impact	Mitigating actions
2	2	2	The amendments will mitigate any risk.

1 = Little or no risk or impact

2 = Some risk or impact – action may be necessary.

3 = Significant risk or impact – action required

4 = Near certainty of risk occurring, catastrophic effect or failure of project.