



East Cambridgeshire District Council

Agenda Item 4

Minutes of a meeting of the Audit Committee held in the Council Chamber, The Grange, Nutholt Lane, Ely on Monday, 16 October 2023, at 4.30pm.

PRESENT

Cllr David Brown (Chairman)
Cllr Charlotte Cane
Cllr Keith Horgan
Cllr Kelli Pettit (Vice-Chairman)
Cllr Christine Whelan

OFFICERS

Ian Smith – Director Finance & S151 Officer
Maggie Camp – Director Legal & Monitoring Officer
Tracy Couper – Democratic Services Manager & Deputy Monitoring Officer

IN ATTENDANCE

John Hill – Chief Executive
Rachel Ashley-Caunt – Head of Internal Audit (IA)

14. **PUBLIC QUESTION TIME**

No public questions were received.

15. **APOLOGIES AND SUBSTITUTIONS**

No apologies for absence were received.

16. **DECLARATIONS OF INTEREST**

No declarations of interests were made.

17. **MINUTES**

The Committee received the Minutes of the meeting held on 17 July 2023.

An amendment to the Minutes had been received from a Member subsequent to the Agenda despatch and this was tabled at the meeting. This was accepted by the Chairman and Members of the Committee and incorporated into the version of the Minutes to be signed at the meeting.

It was resolved:

That the Minutes of the meeting of the Committee held on 17 July 2023, as amended since the Agenda despatch, be confirmed as a correct record and signed by the Chairman.

18. **CHAIRMAN'S ANNOUNCEMENTS**

No announcements were made by the Chairman.

19. **CORPORATE RISK REGISTER REVIEW – RISKS A6 & C3**

The Committee considered a Report (reference Y63 previously circulated) detailing the outcome of a review of the Corporate Risk Register specifically in relation to Risks A6 and C3, following a request by this Committee at its meeting held on 17 July 2023 (Minute 12 refers).

At the start of this item, Councillor Cane read out the following statement and asked for it to be included in the Minutes:

'I am a Fellow of the Institute of Chartered Accountants in England and Wales. As such, I am required to bring my expertise to bear in my work on this Council. I am finding it increasingly difficult to justify my membership of an Audit Committee which does not follow the guidance of the Chartered Institute of Public Finance (CIPFA) in fundamental ways. I consider that by making this statement and having it recorded, I am showing that I have recognised the weaknesses and can remain on the Committee to do my best to discharge my responsibilities despite the constraints.

My repeated requests to invite key officers to this Committee, in particular, the Risk Management Group (RMG) have been refused. I have been told there are no minutes or notes of the RMG meeting which this Committee can review and the Chair and I were refused access to meetings of the RMG. CIPFA is quite clear that this Committee should 'have the right to call on any other officers or agencies of the authority as required' in order 'To discharge its responsibilities effectively'. They further advise that a frequent problem with audit committees is that "Attendance is often limited to the CFO and the head of internal audit" and suggest an improvement would be to "Expand attendance at audit committee meetings. For example, invite heads of service when major risks or control issues are being discussed".

My concerns arose from the inability of this Committee to get clear explanations for why the RMG felt all risks to be under control, despite several risks having occurred, e.g. ECSS failing to collect bins reliably and overspending without warning by almost £500k. We now have an acceptance that the risks relating to ECSS were not correctly identified and should have been assessed as well above the Council's Risk Appetite. I am concerned that my request to invite officers, directors, observers, ECSS' external auditors and RMG to this meeting have been refused. I am also concerned that my written questions to anyone other than officers have not been answered and it has been stated that in fact those written questions can only be made to officers. The inability to question

these people severely restricts our ability as an Audit Committee to discharge our duties.'

The Chief Executive introduced the report and highlighted that the review of Risks A6 and C3 was one aspect of a wider review of the issues relating to the overspending and governance of ECSS, which would also result in further reports to Council and Operational Services Committee. This report also clearly set out the timeline and formal reporting mechanisms for the ECSS overspending and the proposed way forward to improve the governance arrangements and attempt to mitigate the challenges facing the service in the future, in particular, from impending legislative changes. The Chief Executive also drew Members attention to the Briefing Note circulated to all Councillors and staff on changes to the Council's Management Structure to enhance the client-side function in ECDC and provide greater clarity and separation between the client and contractor side.

A Motion to accept the recommendations in the report was proposed by the Chairman and seconded by Councillor Pettitt.

The following amendment, tabled at the meeting, was proposed by Councillor Cane and seconded by Councillor Whelan:

That the recommendations in the report be amended to read -

Members:

- (i) note with concern the changes to the Corporate Risk register in relation to A6 and the inclusion of risk A7 as detailed in Appendix 1, as amended, and require that progress on mitigating actions be reported to each Audit Committee meeting, with immediate notification of any slippage;
- (ii) recommend to Operational Services Committee to undertake a review of the Waste and Recycling service and require ECSS to prepare a project plan for implementation by April 2024;
- (iii) require the Chief Executive to commission an independent review of the Governance of ECSS and ECTC and make recommendations for a robust structure.

A number of questions relating to this Agenda item had been submitted by Members prior to the meeting and these, along with answers provided by officers, were set out in Appendix 1 to these minutes.

In response to an invitation by the Chairman, Members raised further questions and points in relation to the responses given as follows:

- A Member queried the response to a number of the questions that the process was for questions to officers and not to Members. They highlighted that, since this Committee could not require particular Members or officers to attend to make submissions or answer questions, there was no mechanism to receive responses/assurances from those people. The Chief Executive stated that the facility for questions to

Members existed at full Council and he would respond to questions on the trading companies as Managing Director. The Member then highlighted that this did not accord with good practice for Audit Committees as demonstrated by the Combined Authority Audit Committee which included representatives from this Council.

- A Member challenged whether the Chairman believed that he should be declaring an interest or chairing this item due to past positions held and the Chairman confirmed his belief that these did not affect his ability to Chair the item, since those positions had been sometime in the past.
- A Member queried why the ECSS Board not regularly reviewing Management Accounts was not considered as a significant risk. The Director Finance confirmed that this now took place.
- A Member challenged the authority and arrangements for the appointment and removal of ECSS Directors and the likely requirement for a replacement Director to be appointed on the grounds of urgency rather than via a report to the impending Council meeting. The Chief Executive explained the authority and arrangements for both sets of circumstances. Nevertheless, the Member requested that their deep concern be recorded regarding the lack of a report to the Council meeting later in the week on the appointment of a replacement Director.
- A Member challenged the responses that no Board approval was required for matters such as staff secondments and revised terms and conditions for staff, since these could have significant financial implications. It was confirmed that these were operational matters and any financial implications would be reflected in the Management Accounts submitted to the Board. The Member expressed serious concerns that the Board was not given the opportunity to consider such matters in advance, since this could result in significant financial commitments which the Board needed to be fully aware of and in control of.
- A Member queried if ECSS would have a Director with sufficient Waste Management experience when Isabel Edgar stood down. It was confirmed that there was considered to be appropriate experience within the Team.
- In response to a further question on training and induction for ECSS Directors, it was agreed that further details would be provided to Members of the Committee.
- A Member queried how quarterly monitoring by the Risk Management Group (RMG) could be considered adequate for a risk of 20. The Director Finance explained that under the Risk Management Policy this risk had been escalated to full Council for review.
- In response to a question by a Member the Director Finance explained the first mitigation action on risk A7 relating to vehicle fleet purchase.
- A Member also queried arrangements for revision of the ECSS Memorandum of Agreement (MoA) which were responded to by the Chief Executive.

In the light of the written questions and responses and the additional questions and responses detailed above, Councillor Cane, as proposer of the amendment, stated that it would have been useful if all of the information relevant to these matters had been provided to all Councillors as a single document. She also

queried why the RMG had concluded that no change was required to Risk C3 and requested an explanation of the reasons for this conclusion.

Councillor Cane stated that the amendment reflected the fact that full answers had not been received to many of the questions, adding to her concerns. There were significant risks associated with the situation which she considered that quarterly monitoring by the RMG would not adequately address. Immediate notification was required of any slippage. Councillor Cane also considered the financial management/monitoring arrangements inadequate, believing that there should be monthly reporting to the ECSS Board and that the £50K underspend/overspend reporting threshold was too high. Directors had a legal duty to exercise reasonable care and to monitor/manage the company effectively. She also highlighted the changes to the KPIs and the lowering of the ability to impose a penalty in the MoA and stated that this was a matter for Operational Services Committee to consider.

With regard to the original officer recommendations in the report, Councillor Cane considered that preparation of a project plan for implementation by 2025 was wholly inadequate; the proposed changes to the organisational structure would leave an unsatisfactory position with regard to Board Directors; and the proposed review of the service was likely to be insufficient to show that the ECSS Board were in control of matters. Therefore, an independent review should be conducted to ensure that this critical service of the Council was 'fit for purpose'.

In response, the Chairman and other Members of the Committee stated that they could not support the amendment, believing that the officer recommendations in the report and other proposed measures by the Council would be adequate to address the issues and that the timescale for the project plan with implementation by 2025 was realistic.

A recorded vote was requested on the amendment and, upon being put to the vote, the amendment was lost with voting as follows:

FOR (2): Councillors Cane and Whelan.

AGAINST (3): Councillors Brown, Horgan, Pettitt.

ABSTAIN (0)

Members then considered the motion and Councillor Cane stated that she could not support this as it did not treat with adequate seriousness the problems underlying the current situation.

A recorded vote was requested on the motion and, upon being put to the vote, the motion was carried with voting as follows:

FOR (3): Councillors Brown, Horgan, Pettitt.

AGAINST (2): Councillors Cane and Whelan.

ABSTAIN (0)

It was resolved:

1. That the changes to the Corporate Risk register in relation to A6 and the inclusion of risk A7 as detailed in Appendix 1 of the submitted report be noted.
2. That the Committee acknowledge and support the requirement to amend the Memorandum of Agreement (MOA) (to be reported to Council ref: 19 October 2023).
3. That this Committee recommend Operational Services Committee to undertake a review of the Waste and Recycling service and prepare a project plan for implementation by 2025.
4. That it be noted that the Chief Executive as Head of Paid Services is implementing urgent changes to the organisational structure to enhance the client side and provide clarity between the Council and ECSS.

The meeting was adjourned at 5.35pm for a comfort break and re-convened at 5.38pm.

20. **RISK MANAGEMENT POLICY AND FRAMEWORK UPDATE**

The Committee considered a Report (reference Y64 previously circulated) containing updated drafts of the Risk Management Policy and Framework documents following a recent review.

A Motion to accept the recommendations in the report was proposed by Councillor Pettitt and seconded by Councillor Horgan.

A Member challenged the statement in paragraph 3.1 of the report that this Committee was responsible for Risk Management. The Director Legal and Monitoring Officer then referred to the Terms of Reference (ToR) for the Committee and highlighted that paragraph 3.5 of the ToR stated:

‘To oversee and monitor the Council’s Corporate Risk Register and recommend revisions to the Council’s Risk Management Strategy.’

The Chairman commented that as the wording of 3.1 didn’t directly impact upon the recommendation, it remained appropriate for the Committee to discuss.

Nevertheless, Councillor Cane asserted that she did not consider that this Committee was responsible for Risk Management.

A number of questions relating to this Agenda item had been submitted by Members prior to the meeting and these, along with answers provided by officers, were set out in Appendix 1 to these minutes.

A Member raised a number of follow-up questions, which the Director Finance explained had been dealt with under Minute 19 above. The Member referred to paragraph 3.8 of the Risk Management Framework on Action Planning and

challenged the wording on the escalation process and the clarity of the wording overall. The Director Finance agreed to review the wording to ensure that it was consistent in all relevant Risk documents.

In response to the query on the wording of paragraph 3.1 of the report, a Member acknowledged that this needed amending and asked if this could be amended to reflect the wording of the Terms of Reference for the Audit Committee to ensure clarity as to the role of the Audit Committee. The Democratic Services Manager stated that paragraph 3.1 of the report was an officer interpretation and that the remit of the Audit Committee was as set out in the Terms of Reference. Therefore, the Democratic Services Manager confirmed that the report was compliant with paragraph 3.5 of the ToR for the Committee.

The Chairman and other Members of the Committee commended the effectiveness of the review process and amended documents.

It was resolved TO RECOMMEND TO COUNCIL:

That the updated Risk Management Policy and Framework documents attached at Appendix 1 and 2 to the submitted report be approved.

21. **ANNUAL GOVERNANCE STATEMENT (AGS) 2022/23 – FIRST DRAFT**

The Committee received a report (reference Y65, previously circulated) containing the first draft of the Annual Governance Statement (AGS) 2022/23 for further Member consultation. The Chief Executive emphasised that this was the first draft and explained the timeline for further consultation with all Councillors before a final draft was produced.

A number of questions relating to this Agenda item had been submitted by Members prior to the meeting and these, along with answers provided by officers, were set out in Appendix 1 to these minutes.

A Member supported the need for transparency and frankness regarding the Council's governance arrangements and reiterated their concerns that this Committee did not operate in accordance with CIPFA good practice guidance. The Member state that this should be clearly referred to in the AGS. The Chief Executive stated whilst there were clear reasons for this by the Council, there was a case for explaining in the AGS what this means in practical terms in the interests of clarity and he would review this in the preparation of the final draft to come back to this Committee.

In response to a follow-up question by Councillor Whelan on when all staff would have completed Safeguarding training, the Chief Executive agreed to obtain a response from the HR Manager.

It was resolved (unanimously):

That the Chief Executive be instructed to formally consult with Members and Substitutes of the Committee to enable a final draft of the AGS to be presented to the next meeting of the Committee in January 2024.

22. **DRAFT STATEMENT OF ACCOUNTS 2022/23**

The Committee received a report (reference Y66, previously circulated) containing the draft Statement of Accounts for 2022/23.

A number of questions relating to this Agenda item had been submitted by Members prior to the meeting and these, along with answers provided by officers, were set out in Appendix 1 to these minutes.

A Member commended the work of the Finance Team in producing the Accounts expressed sympathy at the lack of a timetable for the Audit to take place.

It was resolved:

That the publication of the draft Statement of Accounts for 2022/23 on the Council's website be noted.

23. **INFORMATION GOVERNANCE ANNUAL REPORT**

The Committee considered a report (reference Y67, previously circulated) containing an overview of the Council's activity in respect of how it has discharged its responsibilities on matters relating to information governance during 2022/23. The Director Legal highlighted that an Annual Report would be submitted to this Committee in July each year in future.

A number of questions relating to this Agenda item had been submitted by Members prior to the meeting and these, along with answers provided by officers, were set out in Appendix 1 to these minutes.

Members commended the contents of the report.

It was resolved:

That the Annual Report be noted.

24. **INTERNAL AUDIT PROGRESS REPORT**

The Committee considered a report (reference Y68, previously circulated) advising Members of the work of Internal Audit completed for the financial year to date and the progress against the Internal Audit Plan.

The Chief Internal Auditor, Rachel Ashley-Caunt, summarised the content of the update report and the outcome of the three audits completed since the last meeting of the Committee – an audit of Payment Card Data Security Standard (PCI DSS); Use of Agency Staff & Consultants; and Information Governance.

A Member commended the usefulness of the report.

A number of questions relating to this Agenda item had been submitted by Members prior to the meeting and these, along with answers provided by officers, were set out in Appendix 1 to these minutes.

Further questions/comments were raised by Members as follows:

With regard to the audit of Use of Agency Staff & Consultants, a Member stated that there had been a pattern of Contract Procedure and Procurement Rules not being followed in the past. Therefore, they requested further information be provided on how these were highlighted to staff and what training took place.

A Member queried the timetabling of reporting to this Committee of Audit actions overdue by more than three months and this was responded to by Ms Ashley-Caunt. She also suggested that she could report to the Committee on all overdue actions as an alternative if the Committee wished.

It was resolved:

That the progress made by Internal Audit in the delivery of the Audit Plan and the key findings, as set out in Appendix 1 of the submitted report, be noted.

25. **FORWARD AGENDA PLAN**

The Committee received the Forward Agenda Plan. The Chairman reported that the dates of the January and March meetings now conflicted with meetings of the Combined Authority Overview and Scrutiny Committee which also comprised Member of this Committee. Therefore, the Democratic Services Manager was requested to canvass Members of the Committee for alternative dates.

It was resolved:

That the Forward Agenda Plan be noted and the Democratic Services Manager propose alternative dates for the scheduled Committee meetings in January and March 2024.

The meeting closed at 6.29pm.

Chairman:.....

Date:

**AUDIT COMMITTEE
16th OCTOBER 2023
QUESTIONS FROM MEMBERS OF COMMITTEE**

Questions received from the David Brown

Agenda Item 6 – Corporate Risk Register Review (A6 and C3)

<p>To thank the Chief Executive for the work done to date, and ask whether he has any views on the timescale for the service review we are asked to recommend to Operational Services Committee?</p> <p>To ask the Chief Executive whether he has any views on priority areas for the service review?</p>	<p>The scope and timetable for the proposed strategic review is ultimately a matter for Operational Services Committee.</p> <p>The timetable will be governed by the current service agreement between the Council and ECSS which ends on 31 March 2025. Nevertheless, this can be varied at any time with the agreement of both parties.</p> <p>The review will need to cover the future specification for the delivery of the service and service provider/procurement options, including an appropriate financial model.</p>
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Agenda Item 8 – Annual Governance Statement

<p>Does the Annual Audit Committee Report scheduled for January address the comment in Appendix 2F, regarding effectiveness of the Audit Committee, and if so, can the appendix be updated prior to submission to Council?</p>	<p>Appendix 2 relates to actions in 2022/23, but yes, the Annual Audit Committee report scheduled for January 2024 addresses the issue in the current year. Reference of this, can be made in the AGS.</p>
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Questions received from Councillor Cane

Agenda Item 4 – Previous Meeting

<p>Re the depot</p> <p>a. Has the PAT testing been completed, and what proportion of tests found problems?</p> <p>b. Is the water temperature now being tested every week and has</p>	<p>a. Completed last year, visual next year, no problems found.</p> <p>b. Water temperature checked monthly, all within range.</p> <p>c. Work to be completed 4th December.</p>
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<p>it consistently been within the required range?</p> <p>c. When are the works expected to be completed on site?</p>	
<p>Has the EPC for the Maltings Cottage been completed?</p>	<p>The Council is still in discussion with the insurance company and is keeping City of Ely Council informed. The EPC will be completed following resolution from the insurance company.</p>
<p>Please can the web sites that are shown in the printed document as hyperlinks be provided as full links so we can follow them (Answers to questions from Cllr Whelan)?</p>	<p>Agreed</p>
<p>Please can Cllr Huffer answer the questions put to her before the last Audit Committee meeting?</p>	<p>This process is for questions to officers.</p>

Agenda Item 6 – Corporate Risk Register – Review (A6 and C3)

<p>Question for the Chair - CIPFA guidance states <i>“The committee should: ... have rights of access to and constructive engagement with other committees/functions, for example corporate risk management boards ...”</i>. Why has the Chair not facilitated this access?</p>	<p>This process is for questions to officers.</p>
<p>Question for the Chair – how many Board meetings did he attend while he was a Director of ECSS (May – October 2019)?</p>	<p>This process is for questions to officers.</p>
<p>Question for the Chair – How many of those meetings reviewed the management accounts?</p>	<p>This process is for questions to officers.</p>
<p>Question for the Chair – Did he ask to see management accounts at anytime while he was a Director?</p>	<p>This process is for questions to officers.</p>
<p>Question for the Chair – What did he review on being appointed as a Director?</p>	<p>This process is for questions to officers.</p>

<p>Question for the Chair – What training and induction did he undertake on becoming a Director of ECSS?</p>	<p>This process is for questions to officers.</p>
<p>All but one of the RMG attend ECSS Board meetings as Directors, Company Secretary or Observers. Committee members repeatedly questioned the RMG about treating ECTC and ECSS as a single risk and whether the risk rating took account of the real risks of the organisations. The RMG repeatedly rebuffed our concerns. We now are told that there should be 2 risks for ECSS and that they should be rated red. What has come to light in the last three months that the RMG was not previously aware of?</p>	<p>Officers attend RMG meetings in their capacity as ECDC Officers.</p> <p>There remains one risk for ECSS service delivery and a new risk for ECDC. This is to improve the management of risks that sit wholly with the company and risks that sit wholly with ECDC. For example, risks related to the delay in the implementation of the Environment Act were included within the ECSS risk. While there is a dependent risk for ECSS, risks around significant legislative changes sit with ECDC as the statutory body to deliver a waste service. There is no new information that has come to light, however RMG agreed that there needed to be better clarity and definition of where risks for each of the organisations were held.</p> <p>Following the Chief Executive’s review the risk score changes have been made to ECSS risk to reflect the actual service delivery and financial challenges experienced last year, and the ongoing risk relating to costs and delays in legislative change etc.</p>
<p>On 9 January 2020 a Special Resolution with a circulation date of 7 November 2019 was filed at Companies House to replace the Articles of Association with those attached –</p> <p>a. Why is that Special Resolution signed by Directors when Special Resolutions have to be signed by Shareholders?</p> <p>b. When did Council agree to reduce the quorum for Directors meeting from 3 to 2?</p>	<p>On 17 October 2019 Council agreed to authorise the Company Secretary to make changes to the Articles of Association. “That the Company Secretary be authorised to make changes to the ECSS Articles of Association to implement the decision of Council as detailed above.”</p> <p>Implementing the decision of Council (i.e. the Shareholder Resolution) on the size of the board would have included making obvious consequential changes. Without amending the quorum then effectively the quorum would be 100% which could become practically unworkable. It would be rare for a company to have such a</p>

	<p>provision. Reducing the number of directors and reducing the quorum had the effect of putting the company in a similar position to what it was previously in terms of the quorum as a proportion of the number of actual directors.</p> <p>Shareholder resolutions are usually signed by either the company secretary or company directors as a confirmation of the resolution that has been passed by a company's shareholder.</p> <p>For clarity the resolution signed by ECSS directors could have referred to the shareholder resolution and signed as a confirmatory resolution of the Council as shareholder.</p> <p>The changes made in 2019 are what the company is lawfully operating under now.</p>
<p>Who has the authority to appoint and remove ECSS Directors?</p>	<p>The Shareholder at 6.1.11 has the right to remove and appoint directors. A director of a company has a right to resign without any consent of the board or shareholder.</p>
<p>If Isabel Edgar stands down as Director of ECSS from 1 Nov there will be only 2 Directors, and the minimum number is 3, how and when will the third Director be appointed?</p>	<p>The Council reserves the right to appoint a director. The Chief Executive could use his powers under the Grounds of Urgency to appoint a new director.</p>
<p>When did the ECSS Board request/agree to have a member of staff seconded to them from ECDC and to extend the secondment of the existing secondee??</p>	<p>No Board approval is required for this decision.</p>
<p>Have the costs of the secondment been factored into the forecast costs?</p>	<p>Yes, in the Q2 management accounts.</p>
<p>When did the ECSS Board delegate to the Managing Director to negotiate revised T&Cs with staff and what parameters and budget did they set?</p>	<p>No Board approval is required for this decision.</p>

When did the ECSS Board approve the revised T&Cs for staff?	No Board approval is required.
When were the negotiations on staff T&Cs finally concluded? Just before the ECSS Board discussed the projected overspend on 31 January, or November 2022 as per the CE Briefing to members?	The negotiations concluded and proposals agreed by JCC on 1st November 2022.
If Isabel Edgar stands down from the Board of Directors, will ECSS have a director with waste management experience?	<p>The Head of Service and new management team in situ have the appropriate waste, compliance and operational experience.</p> <p>The new director will oversee this team.</p>
What training and induction do ECSS Directors receive?	Trowers & Hamlins provided training to Board Directors on incorporation of ECTC. Subsequent Directors are made aware of requirements. Training, if necessary, will be provided for new Board Directors.
<p>Questions for ECSS External Auditors</p> <p>a. what has given rise to a 'Material uncertainty related to going concern' in the draft 2022/23 accounts</p> <p>b. do they have any other concerns which the shareholder should be aware of?</p>	<p>There is no constitutional ability for Audit Committee to raise questions with ECSS's external auditors. This response is provided by the Managing Director in consultation with the ECSS Finance Manager.</p> <p>The Q1 management accounts (Presented to Board and Operational Services in September) showed a predicted full-year loss of ~ £48k, but inherent in the forecast are judgements over which ECSS have little control. E.g.: cost of fuel, delivery of new vehicles (which will reduce repair bills on existing fleet), MRF rebates, national wage negotiations. A review of the contract with ECDC showed that there was no formal mechanism for identifying losses and so questions remain on how that would happen.</p> <p>No other concerns have been raised.</p>

	All Members have received the draft Statutory Accounts which were provided in confidence.
What review(s) have the ECSS Board carried out to satisfy themselves that they can continue to trade despite their auditors' 'material uncertainty'?	An initial review has taken place and this was communicated to Members.
Are bank signatories always updated promptly?	There was an oversight that was corrected in March 2023 but aside from that yes.
Why did an ECTC Director/Observer attend ECSS Board meetings in 2019?	There is no reason why an ECTC Director/Observer was present for an ECSS Board meeting in 2019. Since 2020 only appointed observers have attended.
Can the Target Dates for Actions be set to allow prompt reporting to this Committee, e.g. March 2024 be made 1 March 2024, so it can be reported to this Committee at our March meeting.	This will be considered
Risk A6 Should the inherent risk of A6 be 25 (5x5)?	Correct, this is a typo
There have always been Business Plans, Articles of Association and Shareholder Agreements – they didn't prevent or provide early warning of the problems, what has changed to provide assurance that they will act as controls in future?	These remain key controls of governance for the company, however the residual risk has been increased to reflect that further controls need to be established (as per the actions) to provide further assurance. There have already been some improvements reporting and consideration of financial information. However, governance arrangements are not the issues impacting service delivery.
There have always been Established shareholder arrangements – they didn't prevent or provide early warning of the problems, what has changed to provide assurance that they will act as controls in future?	These remain key controls of governance for the company, however the residual risk has been increased to reflect that further controls need to be established (as per the actions) to provide further assurance. There have already been some improvements reporting and

	<p>consideration of financial information. However governance arrangements are not the issues impacting service delivery.</p> <p>New actions are required to provide further assurance as set out in the actions column.</p>
<p>The Business Plan has always included a Risk Register – that didn't prevent or provide early warning of the problems, what has changed to provide assurance that they will act as controls in future?</p>	<p>These remain key controls of governance for the company, however the residual risk has been increased to reflect that further controls need to be established (as per the actions) to provide further assurance. There have already been some improvements reporting and consideration of financial information. New actions are required to provide further assurance as set out in the actions column.</p>
<p>There has always been an Independent Chairperson – they didn't prevent or provide early warning of the problems, what has changed to provide assurance that they will act as controls in future?</p>	<p>Also see above. New actions are required to provide further assurance as set out in the actions column.</p>
<p>External auditors assess the year end accounts for material misstatement and check for fraud etc. In what way do they reduce the risk of failing to deliver on the Business Plan?</p>	<p>Any external review of the ECSS Accounts can provide assurance over these, but clearly as they are retrospective, it is not going to be able to impact on the delivery of the Business plan in the year that the Accounts relate.</p>
<p>The S151 Officer and Monitoring Officer have always been expected to attend Board meetings–</p> <p>a. they didn't prevent or provide early warning of the problems, what has changed to provide assurance that they will act as controls in future?</p> <p>b. What is their role as attendees?</p>	<p>A key control for the trading companies in the Risk Register is for the Section 151 Officer and Monitoring Officer to attend Board meetings as representatives of the Council. Their role as attendees is to keep a watching brief of any issues and if there were any concerns, this would be flagged up with the Chief Executive outside of the Board meetings.</p> <p>An example of this being that the Section 151 Officer reported an overspend on Waste in the December 2022 budget monitoring report, this before any request for additional support had come from the ECSS Board.</p>

Have the 10 RCVs been delivered, and when will they be in use?	Delivery of the 10 RCV's is programmed to happen week beginning 23 October and we have been advised that delivery will take place over a one to two week period.
Why does there need to be a reporting process in the MOA? The Shareholder Agreement already requires "The Company will provide to the Shareholder full details of any actual or prospective material change in the Business or the financial position or affairs of the Company, as soon as such details are available." This was done in 2020, when the Board noted a forecast overspend from the Q1 accounts and requested an increase in fee for that year. Council approved the increase on 16 July 2020. Why wasn't the same process followed in 2022?	<p>The current shareholder agreements doesn't clearly define material change. The proposed change to the MOA provides a definitive figure that triggers reporting.</p> <p>The Board made a formal request to Council following its meeting on 31 January 2023 which is when the Board formally considered the financial implications of various matters that enabled an informed request to Council.</p>
What are the target dates for the last 2 actions?	<p>ECSS undertaking fleet review for all vehicles older than five years new vehicle maintenance and fuel contract to be procured by ECSS – Target December 2023</p> <p>New vehicle maintenance and fuel contract to be procured by ECSS – Target April 24</p>
How are the RMG monitoring this risk, and how is that documented?	Through the quarterly RMG group meeting, the output of the meeting is shown within the Risk Register.
Why is the owner of the inherent risk D-F and the owner of the residual risk D-O?	Typo – D-O is the Owner of the risk.
Risk A7 Should the inherent risk be 25 (5x5)?	Correct, this is a typo
How does the expiry of the MRF contract provide a control?	The existing MRF contract that provides a control. The expiry date in brackets is for information only.
Is the first action correct?	Yes – responsibility of the vehicle purchase sits with ECDC and will remain

	a live action until the delivery of vehicles. Additionally, the review/purchase of any other vehicles sits with ECDC with dependent input from ECSS.
The second action needs to be broken down, so we can monitor progress – e.g. specification agreed by xx, request to tender by yy etc.	The procurement of the MRF contract is currently underway and is managed by the Environment Services Manager and RECAP partners. A full project timeline is not required in the risk register. March 2024 is the significant date to appoint a new contractor.
Why take to March 2024 to carry out strategic service review, this is a red risk it needs some urgency.	The review will require significant input from Members and Stakeholders, all proposals will need to be financially appraised, and where possible as contemporaneous information from government regarding the Environment Act will need to be factored in. March 2024 will provide a suitable timeline for a robust review and recommendations to come forward to Operational Services Committee
Has ECSS completed its review of MOA etc? Will this be shared with Shareholders?	No, the review has not been completed at this stage.
Why is the owner of the inherent risk D-F and the owner of the residual risk D-O?	Typo – D-O is the owner of the risk.
Risk C3 What was the outcome of the review of Risk C3?	As set out in the Chief Executives Report there are no proposed changes to C3.
Question for Monitoring Officer the original Articles state that ‘a proposed written resolution of the members of the Company... shall lapse if it is not passed before the end of a period of six months beginning with the circulation date...’. As the Written Resolution is not signed by the shareholder, but rather by the Directors of the Company, has it lapsed? If so, should the Company	The written resolution was signed by the Directors of the Company as confirmation of the resolution of Council. Whilst it is acknowledged that the written resolution could have referred to the decision of the shareholder, the important fact is that the shareholder approved the changes to the Articles first. Therefore, the resolution has not lapsed and there is no reason to revert to the original Articles. The 2019 Articles are those under which the Company is lawfully operating.

revert to the original Articles of Association?	
Has consideration been given to any equal pay issues arising from the revised T&Cs for ECSS, which don't appear to cover the office staff?	A management restructure for office staff was completed in June 2023. All job descriptions were reviewed and reevaluated by ECSS. The T&C's salary uplift, pension and annual leave changes were applied to all staff.
Has ECSS complied with all waste management legislation at all times since its incorporation?	There have been no reported or identified breaches of waste management legislation.
In particular has it always employed a member of staff with the required Operators Licence since incorporation? And has it always complied with the requirements of the Operators Licence?	<p>The Operators Licence was previously held by ECDC who employed the Head of Street Scene (HoSS) to be the Operator Licence Holder. When the previous HoSS left ECDC, the Transport Commissioner granted a period of grace to ECDC while it appointed a new O licence holder, (as is customary when an O licence holder leaves an organisation without an immediate replacement.)</p> <p>Throughout dialogue with the Traffic Commissioner they advised that ECSS should become the Operator (rather than ECDC). Despite having worked under the arrangement of ECDC being the Operator since 2018, ECSS took over responsibility for the O licence in June 2024.</p> <p>There had not been any period (other than the grace period applied by the traffic commissioner) where either ECDC or ECSS have operated without the required O licence holder.</p>
Has ECSS complied with all H&S legislation at all times since its incorporation?	There have been no reported or identified breaches of H&S legislation.
Has ECSS complied with H&S best practice at all times since its incorporation?	ECSS has used all guidance provided by the H&S and Waste Industry Safety and Health Forum to develop its Safe systems of work and has reviewed the entirety of all SSOWs and training for staff in the past 12 months.

<p>Has the depot been fully fit for purpose for all of the time since Incorporation?</p>	<p>Depot improvements have been identified for a number of years. A cost-effective solution was approved by Finance & Assets Committee in April 2022.</p> <p>A number of improvements have been made to both the material fabric of the building and outside areas as required to remain fit for purpose, and in line with regulatory requirements.</p>
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Agenda Item 7 – Risk Management Policy and Framework Update

<p>RM Policy</p> <p>Section 5 – Appetite for Risk “The Council has defined its maximum risk appetite as not accepting a residual risk score of 16 or more...” This needs to be re-worded so it accurately reflects appendix 1.</p>	<p>This paragraph is consistent with appendix 1</p>
<p>App 1 - 16 and above “In exceptional circumstances residual risk in excess of the risk appetite can be approved...” –</p> <p>a. How and when was it approved to continue with ECSS despite the risk being 20 and where is this documented?</p> <p>b. What are the practical effects of A6 and A7 being escalated to CMT, Audit Committee and Council?</p>	<p>This is covered elsewhere on the agenda, specifically in agenda item 6</p>
<p>For those risks with an amber rating, what form does the six-monthly monitoring take and how is it documented?</p>	<p>Monitoring takes place at the Risk Management Group, which meets quarterly, with the Risk Matrix being updated to reflect changes in the situation since the previous meeting.</p>
<p>In particular, what form did the six-monthly monitoring of A6 take during 2022/23 and what can we learn from that to make the six-monthly monitoring more effective?</p>	<p>This is covered elsewhere on the agenda, specifically in agenda item 6</p>

<p>RM Framework</p> <p>3.8 2nd para - another slightly different view of residual risk of 16 or more. This adds in actions planned on a timely basis. To avoid confusion, the descriptions should be the same in Policy 5, Appendix 1 and Framework 3.8 and P18 (and anywhere else to which it is referred).</p>	<p>This will be reviewed and where it is considered the language is inconsistent, it will be corrected before being presented to Council for approval.</p>
<p>3.8 2nd para - does this mean that residual risk over 16 only needs approval and only needs to be escalated if there are not 'actions planned to reduce the score below this level on a timely basis'?</p>	<p>As has been witnessed with the case of ECSS, while action plans have been put in place, upward reporting has taken place, with a paper coming to Council on Thursday.</p>
<p>3.8 final para - should there be an additional sentence clarifying that where a completion date is more than 6 months hence, interim stage target(s) should be added?</p>	<p>This could be added to the final version.</p>

Agenda Item 8 – Annual Governance Statement

<p>In Agenda Item 6 and the Member Briefing of 29 September 2023 from the Chief Executive we were told of various governance weaknesses within ECSS, between ECSS and ECDC and that the signing of the accounts had been delayed because the auditors of ECSS had concerns about Going Concern. Where is this covered in the draft Annual Governance Statement?</p>	<p>This can be reflected in the final Annual Governance Statement.</p>
<p>In February 2023 ECSS told Council it needed up to an additional £500k for the 2022/23 fee. Where is this covered in the Annual Governance Statement?</p>	<p>Page 10- 'Council approved up to £500,000 increase in ECSS's Management Fee in February 2023.'</p> <p>Page 20- 'Chief Executive review of corporate risks related to 2022/23 overspends – instigated by Audit Committee.'</p>
<p>Question for Internal Auditor – in the light of the report to this Committee in Agenda Item 6 and the Member Briefing from the</p>	<p>The Internal Audit opinion for 2022/23 was based on the audit findings from the year and reported to the committee</p>

Chief Executive have you reviewed your opinion on the Council's internal control environment?	in July 2023. It would not be standard practice to re-visit or amend the opinion following this process. The opinion is as at the point of reporting and should be considered by those charged with governance, alongside other sources of assurance. Any developments in 2023/24 will inform the assurance opinion for this year.
Question for Internal Auditor –When did the Chief Executive first share his findings about ECSS with you?	14 th September 2023
Question for Director Operations – what consideration did you give to the Chief Executive's member briefing re ECSS as you considered your self-assurance statement?	The Self Assurance Statement was written prior to the Chief Executive's briefing to Members and therefore was not considered. In light of the CE briefing, the Director Operations Self Assurance statement will be reviewed.
Question for the S151 Officer – what consideration have you given to the Chief Executive's member briefing re ECSS in your advice to the Chief Executive and the Leader of Council about this draft Governance Statement?	The Chief Executive's briefing note post-dates the AGS, it being for 2022/23, but as the AGS must be correct at the date it is signed by the Chief Executive and Leader, this can be considered leading up to this point.
Appendix 1 P 19, final element - Why no mention of the Risk Management process failing to identify the significant risks with ECSS and plans to improve the process?	The Chief Executive's briefing note post-dates the AGS, it being for 2022/23, but as the AGS must be correct at the date it is signed by the Chief Executive and Leader, this can be considered leading up to this point.
Appendix 1 P 20, first element – Why are we using the guidance from 2013, rather than 2022?	This is an error – this will be amended in the final version
Appendix 1 P 20, first element and P24 S3 – why have we not clarified that, contrary to the guidance, the Audit Committee has had all requests “to call on any other officers or agencies of the authority” refused?	It is proposed to add the following statement to Appendix 1 (P20 1 st para 2 nd column) “The Council S151 officer is the lead officer for the Audit Committee and other Council officers attend in accordance with the Chief Executive Memorandum to Council members (ref 10 August 2021)”.

<p>CIPFA states: “To discharge its responsibilities effectively, the committee should: ... • have the right to call on any other officers or agencies of the authority as required;..”</p> <p>How does the Chair consider that we can discharge our duties effectively when we do not have “the right to call on any other officers or agencies of the authority”?</p>	<p>This process is for questions to Officers.</p>
<p>Appendix 1 P 20, first element and P24 S3 – why have we not clarified that, contrary to the guidance, the Audit Committee has no independent member?</p>	<p>It is only guidance to have an independent chair and the decision of this Council was not to do this.</p>
<p>Appendix 1 P 21, second element – Why no mention of the governance weaknesses identified in the Chief Executive’s Member Briefing?</p>	<p>Covered off in the review to take place in 2023/24 on Page 20 but more explicit clarity can be provided. The Chief Executives briefing came after the papers were prepared.</p>
<p>P24 S4 6th bullet – Why no mention of this process failing to identify problems at ECSS and how this will be improved going forward?</p>	<p>Covered off in the review to take place in 2023/24 on Page 20 but more explicit clarity can be provided. The Chief Executives briefing came after the papers were prepared.</p>
<p>P25 S5 – Why no mention of these being found not to work and being changed?</p>	<p>It is not a detailed account and the information is contained in the Council Agenda Item 11 17 July 2023 Council.</p>
<p>P26 S7 - Question for External Auditor – When did the Chief Executive first share his findings, as set out in his Briefing to Members, about ECSS with you?</p>	
<p>P27 S6 – Why no mention of ECSS?</p>	<p>The Chief Executive’s briefing note post-dates the AGS, it being for 2022/23, but as the AGS must be correct at the date it is signed by the Chief Executive and Leader, this can be considered leading up to this point.</p>

P27 S6 – Why no mention of the delay to publishing the AGS?	There has been no delay to the planned timetable for publishing the AGS
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Agenda Item 9 - Draft Statement of Accounts

Do we have any indication of when the External Audit will be carried out on these accounts?	No
Can the S151 Officer please give us a brief summary of national discussions about resolving these severe audit delays across the local government sector?	<p>Government is currently considering two options to try to reset the local audit market position to allow more timely audits moving forward. These options are:</p> <ul style="list-style-type: none"> • Detailing backstop dates when all audits for each of the audit years must be concluded, the deadline for 2022-23 audits is proposed to be September 2024. It remains highly unlikely that all audits for that and earlier years, and their respective earlier backstop dates, could be completed by this deadline, leading to modified audit reports being issued to some authorities. This option has the potential for 2023/24 audits running into 2025. • To effectively draw a line under all audits for 2022-23 and earlier years, with the vast majority of councils getting a disclaimer from their external auditor stating that work wasn't completed on the audit and so no formal opinion can be given. This option would allow for 2023-24 Audits to be completed by September 2024 or another prescribed publication date, bringing the sector position back up to date. <p>No formal decision has yet been made which, if either, of these proposals will be progressed, but if one is selected, it will still be subject to a Statutory Direction to</p>

	be approved by Parliament before being enacted.
Was the CIPFA checklist completed for the 2022/23 Accounts before this draft was published?	Yes
Has the MRP updated Statutory Guidance been published?	No
Why is there no specific reference to the significant overspend for ECSS, and the governance changes now being made in the Commentary and Review of 2022/23	The additional funding provided to ECSS in 2022/23 is included in Income and Expenditure Statement, but no note in relation to this is required in the prescribed format of the Accounts
P21 and 22 - it would be helpful to the reader if brackets could be used in the descriptors – as per (Surplus) or Deficit ..., e.g. (Increase)/Decrease in 2021/22	Useful comment, this will be considered for the final version.
P21 and 22 – are the carried forward and Balance years correct?	This is a typo and will be corrected in the final version.
P 45 2 NNDR Appeals Provision – When was the risk of appeals transferred to local authorities?	Not sure of the actual date, but this has been the case for a number of years.
P56 ECTC – what do the Income and Expenditure figures relate to?	These figures appear to be incorrect and will be corrected before the final version is approved.
P57 ECSS – what do the Income and Expenditure figures relate to?	These figures appear to be incorrect and will be corrected before the final version is approved.
P57 ECSS – why does it not state that the Group Accounts have been drafted on the basis of draft accounts for ECSS because the ECSS Auditors have a 'Material uncertainty related to going concern'?	This was not considered necessary when drafting the Accounts but will be considered before the final Accounts are published.
As these are Group Accounts, why do the notes referring to Pensions only refer to the LGPS?	The note on Pensions is in the section of the Statement of Accounts about the Council only.
P 70 Going Concern – why does this not refer to the ECSS Auditors having a 'Material uncertainty related to going concern' and explaining why the Group	The Going Concern Statement is again specifically in relation to the Council and is believed to be appropriate at this

nevertheless is considered a Going Concern?	point. The Going Concern Statement will need to be updated at the point that the Accounts are signed off by External Audit and so will be reviewed further then.
P79 G1 What do the figures for the Trading Companies Profit and Loss relate to? How do they relate to the figures for the Trading Companies' I&E on pages 56 and 57?	Group Accounts are produced having removed all "inter-company" transactions.

Agenda Item 10 - Information Governance

P2 Table 2 what is the longest time it has taken for a FOI/EIR request to be responded to and have any which have yet to be responded to been waiting longer than that?	To date in the 23/24 period, we have had 282 FOI/EIR requests. 10 of these have been responded to late (over the 20-working day limit), and 3 have not been responded to at all. The longest time to respond to a request was 39 days. When the FOI due date reaches one week, the Information Officer sends out reminders up to and past the due date.
P3 3.11 please describe the process of review and how it is documented. In particular how do Officers assure themselves that they do not inadvertently release sensitive data.	There is compulsory annual Data Protection training. Officers are very aware of what constitutes personal data. Since the high-profile data breaches from other public bodies, we have introduced a double-checking system, where all FOIs are sent back to the Information Officer. The Information Officer checks all responses for personal data, removes if necessary, and then she sends the responses back out to the requester. Officers therefore do not send out any FOI responses themselves. We have had no data breaches that have occurred because of a FOI response.
Have Officers reviewed the recent accidental release of data by other public bodies to learn any lessons to ensure they don't make the same mistakes?	Yes - as stated above, all FOI responses that are answered by officers are sent back to the Information Officer for double checking and if required, redacting, prior to being sent out to the

	<p>requester. This procedure reduces the risk of releasing incorrect and/or personal data.</p> <p>Last week the ICO have updated their guidance to advise that no excel spreadsheets are sent out with FOI/EIR responses. This is because of personal data being inadvertently released through multiple sheets, hidden data and metadata. Even though all our data is double checked, we will be following this guidance.</p>
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Agenda Item 11 - Internal Audit Progress Review

<p>Can actions on recommendations be timed so that they can report promptly to the Audit Committee, e.g. an action due by 31 March 2024 should be completed by 1 March 2024, so that its completion, or any issues and revised completion date can be discussed by this Committee when it meets on 18 March 2024.</p>	<p>In accordance with the Internal Auditor Charter section 6.16, 'All actions are followed up in accordance with the agreed action implementation dates. As such, Internal Audit will follow up and report based on the dates given by officers in the action plan. To amend this to align with committee paper deadlines, classing as overdue before the agreed date, would require a change in practice and instruction to officers regarding setting of dates. To note - for the example given, papers would be issued 10 working days before the meeting so the follow up would need to take place in February to enable Internal Audit to submit a report to be issued on the outcome before 1st March 2024.</p>
<p>PCI DSS</p> <p>P5 of full report, final para - It is disappointing that only 9 out of 19 people contacted by Internal Audit responded – what has senior management done to ensure that staff understand the importance of responding to IA and have sufficient time to respond?</p>	<p>Management makes effort to ensure that staff have the time and understand the importance of responding to Internal Audit requests.</p>

<p>Rec 1 Internal Audit recommended with high importance that a senior manager be appointed who would be formally responsible for overall PCI DSS compliance and who would co-ordinate the input from managers in relevant service areas, such as Finance, ICT or Customer Services.” Why has this not been implemented immediately?</p>	<p>The Director Finance took over formal responsibility for PCI immediately this was identified in the Audit Report. The recommendation also covers the preparing of a document to support this, and it is this element that it was agreed to be to a longer timeframe.</p>
<p>Rec 1 & 2 What time and resources has the Senior Accountancy Assistant been given to draw up the recommended documentation and what Senior Management support do they have to ensure cooperation from across ECDC at all levels?</p>	<p>This document is being developed to the timeframe detailed in the Audit recommendation and no problems are expected in hitting the deadline set.</p>
<p>Rec 3 What time and resources has the Senior Accountancy Assistant been given to collect the data required from third parties and has time been built in going forward for this documentation to be kept up to date?</p>	<p>Yes, the Senior Accountancy Assistant has always been collecting data, but the requirement will be expanded following the recommendations in the audit report.</p>
<p>Rec 6 Why has a process been put in place for Civica only, rather than Civica and ARP?</p>	<p>A process has been put in place with regard to ARP’s access and indeed Internal Audit have now signed this issue off as completed.</p>
<p>Given the Limited Opinion, what review have the RMG done of Risks, in particular C2, C3, C4 and C6 and what conclusions did they reach?</p>	<p>Actions are being taken to resolve the procedural issues identified in the audit report, but it is not believed that the lack of some documentation was causing additional risk to the Council.</p>
<p>Use of Agency Staff</p> <p>P2 penultimate para of full report says “Agency worker and consultant expenditure should be undertaken in accordance with the Council’s Contract Procedure Rules (CPRs). Testing performed by Internal Audit, on a sample basis, confirmed that there is scope for improvement in this area, with four of the nine cases tested evidenced as compliant with the CPRs. The Council is required to ensure that expenditure is transparent, with mechanisms that demonstrate value for</p>	<p>Training on the Contract procedure Rules takes place annually, with the most recent training taking place on the 19th September 2023.</p> <p>This training is undertaken by the Council’s procurement officer, who is also available to discuss any procurement issue with staff as and when required.</p>

<p>money. A formal procedure is required for the approval of additional spend over the initial approved expenditure amount, which had been exceeded in 55% of cases tested.”</p> <p>This committee keeps being assured that contract procedures are clear, staff are trained and compliance has improved. Then we get another report from IA highlighting cases of none compliance.</p> <p>Please could the Committee have a full report to our next meeting on the CPRs? Including, how they are highlighted to staff, the training staff receive, what checks managers and the Finance team are carrying out to ensure compliance and whether staff have adequate time for compliance.</p>	
<p>P3 final para – please can I have more detail of “It was also noted that following the completion of these forms in the retrospective case, further action was required due to the agency worker’s status, however, it was deemed ‘too late to issue’”. In particular, what was the status issue and is that Agency worker still with the Council?</p>	<p>In this case, the IR35 assessment was completed by officers retrospectively, when highlighted by Internal Audit, and the outcome was that it was out of scope of IR35. The Council’s procedures require a letter confirming the outcome to be sent following this completion, but officers deemed it too late to issue a letter at this point. The agency worker was still working for the Council at the time of audit.</p>
<p>Rec 2 why hasn’t this been done immediately, isn’t it a legal requirement to keep these documents?</p>	<p>It is the agency’s responsibility to carry out pre-employment screening. That said, we should not take for granted that this has been done. The HR Manager will look to introduce the declaration form ahead of the policy update.</p>
<p>Rec 3 – why can’t this be completed in time for this Committee’s meeting in January?</p>	<p>The Contract Procedure Rules form part of the Council’s Constitution and so the change proposed will be picked up as part of the larger review of the Constitution as agreed previously at Full Council.</p>

Given the lack of compliance noted by Internal Audit, what review have the RMG done of Risks, in particular C3, C4 and D8 and what conclusions did they reach?	This will be discussed at the next meeting of the RMG.
Table 2 Implementation of Actions Why has the Staff Claims Action slipped from 31 May? Why was this slippage not reported to the Audit Committee in July?	31 st December 2023 was the original deadline for the Travel and Expenses policy. One action had been given an earlier completion date, but it formed part of the new policy and therefore needed to coincide with this.
What stage has the Travel and Expenses Policy reached?	The Travel and Expenses Policy is in draft format and will be taken to CMT on 17/10/2023 and to Joint Consultative Committee (JCC) later this month to start the consultation process with management and Unison.

Questions received from Councillor Christine Whelan

Agenda Item 8 – Annual Governance Statement

Appendix 1 Pages 3-5 Training on Procurement rules mandatory for all once every 3 years. "Latest training in June 2022 36 key officers identified as needing training only 26 attended the training in either 2021 or 2022". Have the other 10 completed the training now? The document was difficult to follow and there is an overlap in the bullet points. In future can these reports be 'set out' so they are easier to follow with no overlap of information.	This should read all Directors and service leads – this will be corrected in the final version. Further training was undertaken in September 2023, when the majority of service leads who had not previously undertaken training did so. Noted
"Safeguarding training was arranged for all staff to attend in March". Has everyone completed this training?	204 staff have completed the training for the Council and the Trading companies, 16 still to attend (training to be arranged over at the depot for the remaining staff).
"Communications team to produce a Social Media policy for staff". Has this been started yet?	Yes, the social media policy has been started, but further editing is required before publication.

Agenda Item 9 – Draft Statement of Accounts 2022/23

<p>P8 of the report. “The council continues to support local businesses and communities in various ways.” Are there details of these and what percentage of support are these businesses and communities given?</p>	<p>Some examples of how the Council supports communities:</p> <ul style="list-style-type: none"> • Development and delivery of strategies and action plans to improve community wellbeing including the East Cambs Youth Strategy, and the Council’s Vulnerable Community Strategy • Consultation and engagement with communities; including the delivery of Parish Council conferences. • Provides support to key voluntary sector bodies • Contribute to multi-agency efforts to support communities • Provides grants/funding e.g. the Community Fund, Pride of Place, Facilities Improvement Grant, Growth and Infrastructure Fund • Works with partners to improve active and public transport • Continues to support new and existing CLT’s • Provides a Housing and Community Advice Service • Assists with the production and adoption of Neighbourhood Plans. • Works with East Cambs Community Safety Partnership to improve community safety • Facilitates the delivery of infrastructure to support growth • Working with the district’s independent leisure centres to develop their financial sustainability and maximise their value to the community • Working with partners to develop physical activity levels across the district • Manages the Council’s parks & open spaces to a high standard ensuring a welcoming, safe,
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	<p>clean and well-maintained environment.</p> <p>Business support includes:</p> <ul style="list-style-type: none"> • Working with businesses, stakeholders and partners to facilitate/signpost available funding and support packages • Project and program management of a number of growth delivery projects and corporate objectives such as the CPCA's market towns programme • Facilitation of skills and employment projects working with the CPCA and other stakeholders • Working to encourage inward investment to the area, for example, new businesses or infrastructure funding • Working with partners to develop digital infrastructure and accessibility, for example, public Wi-Fi networks, future IoT technologies and mobile coverage • Working with organisations such as the Chamber of Commerce, Federation of Small Businesses (FSB) and local businesses/organisations as part of our business engagement activity • Managing the e-space business centres at Littleport and Ely • Developing economic strategy and priorities through collaboration with the CPCA and local monitoring of the district's economy • Develop working relationships with partners and organisations to help promote and deliver business support programmes and investment initiatives.
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<p>“The council is working with the police to develop an innovative scheme to use volunteers to reduce anti-social parking.”</p> <p>How far has this got? Bearing in mind that this has now been 2 years since the initial introduction of the proposed scheme.</p> <p>How much has this cost the council so far? What is the level of interaction of this between the council and the Police?</p>	<p>A Road Safety Volunteer Scheme update meeting with Superintendent James Sutherland is scheduled for Wednesday 18th October. There has been no cost to the Council to date.</p>
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