

Audit and Standards Committee

Tuesday 22 March 2022

10:00

Oak Room, County Buildings, Stafford

John Tradewell
Director of Corporate Services
14 March 2022

A G E N D A

1. **Apologies**
2. **Declarations of Interest**
3. **Minutes of the Meeting held on 22 February 2022** (Pages 1 - 4)
4. **External Audit Plan 2021/22**
Verbal Update by Ernst Young, External Auditors.
5. **Staffordshire Pension Fund Audit Planning Report 2021/22**
Verbal Update by Ernst & Young, External Auditors.
6. **Review of the Effectiveness of the Audit & Standards Committee** (Pages 5 - 18)
7. **Audit and Standards Committee Forward Plan 2021/22** (Pages 19 - 28)
8. **Exclusion of the Public**

The Chairman to move:-

"That the public be excluded from the meeting for the following items of business which involve the likely disclosure of exempt information as defined in the paragraphs of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972 as indicated below".

PART TWO

(reports in this section are exempt)

9. **Exempt minutes of the Audit and Standards Committee 22 February 2022 (exemption paragraph 3)** (Pages 29 - 32)
10. **Counter Fraud Report - Cash Purchase Card Transactions (Quarterly Report) (exemption paragraph 3)** (Pages 33 - 44)
11. **Progress Report on the recommendations contained in the Infrastructure & Contract Quality Systems (exemption paragraph 3)** (Pages 45 - 52)
12. **Equality, Diversity, and Inclusion - Final Position Statement (exemption paragraph 3)** (Pages 53 - 84)
13. **Internal Audit Reports on Climate Change (exemption paragraph 3)**
 - a) Climate Change Final Report (Pages 85 - 116)
 - b) Reactive Fraud Investigation – Whistleblowing Climate Change Action Fund Scheme & Breach in Standards of Public Life (Pages 117 - 148)

Membership

Carolyn Trowbridge (Vice-Chairman)	Bernard Peters
Ross Ward	James Salisbury
Bernard Williams	Janice Silvester-Hall
Ann Edgeller	Ian Wilkes
Richard Ford	Mike Worthington (Chairman)
Philippa Haden	Conor Wileman
Phil Hewitt	Arshad Afsar
Graham Hutton	

Notes for Members of the Press and Public

Filming of Meetings

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Recording (including by the use of social media) by the Press and Public is permitted from the public seating area provided it does not, in the opinion of the chairman, disrupt the meeting.



Minutes of the Audit and Standards Committee Meeting held on 22 February 2022

Present: Mike Worthington (Chairman)

Attendance

Carolyn Trowbridge (Vice-Chairman)	Phil Hewitt
Bernard Williams	Graham Hutton
Ann Edgeller	Janice Silvester-Hall
Richard Ford	Arshad Afsar
Philippa Haden	

Also in attendance: Lisa Andrews, Ann-Marie Davidson, Debbie Harris, (for all items) John Tradewell and Peter Barker (for item no.137), Louise Clayton (for item no. 144), Natalie Morrissey and David Sharkey (for item no. 142) and Tim Moss (for item no. 143).

Apologies: Bernard Peters and Ian Wilkes

PART ONE

134. Declarations of Interest

There were no declarations of interest on this occasion.

135. Minutes of the Meeting held on 14 December 2021

RESOLVED – That the minutes of the meeting held on 14 December 2021 be confirmed as a correct record and signed by the Chairman.

136. Appointment of Panel to select IRP Members and Independent Persons

The Director of Corporate Services requested the appointment of 5 members of the Committee to serve as a selection/interview Panel for the recruitment of members for the Independent Remuneration Panel and an Independent Person as required under the Localism Act 2011.

RESOLVED – That the Panel comprise the Chairman and Vice-Chairman of this Committee, Mr Afsar, Mrs Edgeller and Mr Ford.

137. Review of the Constitution

The Director of Corporate Services reported that a review of the full Constitution had been concluded and referred to consultation which had taken place with all members, the Cabinet and a Working Group of members of this Committee.

He reported that the issues raised fell into 3 categories: updates/amendments which required formal approval by this Committee and full Council, administrative updates/corrections which he was authorised to approve and, lastly, more general issues which would be the subject of separate discussions.

Full details of all proposals were submitted with Working Group members commenting on the value of the detailed exercise.

RESOLVED – That:

- (i) the changes proposed in Table 1 to the report be recommended to full Council for approval;
- (ii) the proposal by the Director of Corporate Services to exercise delegated powers to approve the changes detailed in Table 2 be supported;
- (iii) The proposed exploration of further opportunities for supporting elected members, as detailed in Table 3, be noted.

138. Internal Audit Charter 2022

The County Treasurer and Section 151 Officer reported on the requirement to produce and annually review an Internal Audit Charter defining the purpose, authority and responsibility for internal audit activity.

He reported that the latest review had identified the need for 2 minor amendments to include reference to the County Council's new audit management system and to reflect the update to Data Protection legislation to the 'UK GDPR and Data Protection Act 2018.

The existence and content of the Charter was recorded on audit reports and featured in staff training.

RESOLVED – That the Internal Audit Charter 2022 be approved.

139. Forward Plan 2021/22 for the Audit and Standards Committee

RESOLVED – That this Committee's Forward Plan for the period to May 2022 be noted.

140. Exclusion of the Public

RESOLVED – that the public be excluded from the meeting for the following items of business which involve the likely disclosure of exempt information as defined in the paragraph of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972 as indicated.

The Committee proceeded to consider the following items:

141. Exempt Minutes of the Meeting held on 14 December 2021 (exemption paragraph 3)

142. Progress Report on the Recommendations contained within the Governance and Culture of Cyber Security Audit Report (exemption paragraph 3)

143. Progress Report on the Outstanding Actions for the SEND Transformation - Governance (Decision Making Process) (exemption paragraph 3)

144. Progress Report on the Recommendations contained in the Taxi Investigation Report and Counter Fraud Review (exemption paragraph 3)

Chairman

Local Members Interest
'N/A'

Audit and Standards Committee - Tuesday 22 March 2022

Review of the Effectiveness of the Audit & Standards Committee

Recommendation

I recommend that:

- a. To receive and consider the 2022 self-assessment results, following an update of the review of the effectiveness of the Audit & Standards Committee against recommended practice contained within the latest CIPFA Publication – Practical Guidance for Local Authorities and Police (2018 Edition) documentation.

Report of the Director for Corporate Services

Report

Background

1. CIPFA's Publication - Practical Guidance for Local Authorities and Police (2018 Edition) outlines its guidance on the function and operation of audit committees in local authorities and police bodies and represents CIPFA's view of best practice for audit committees in local authorities throughout the UK and for police audit committees in England and Wales. This publication incorporates CIPFA's Position Statement: Audit Committees in Local Authorities and Police (2018) ("the position Statement") which identifies the elements of the role and functions of an effective audit committee.
2. Audit committees are a key component of an authority's governance framework and provide an independent and high-level resource to support good governance and strong public financial management.
3. The purpose of an audit committee is to provide to those charged with governance, independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes. By overseeing internal and external audit, it makes an important contribution to ensuring that effective assurance arrangements are in place.

4. As a key component of an organisation's governance arrangements, the audit committee has the potential to be a valuable resource to the whole authority. Where they operate effectively, audit committees can add value by supporting improvement across a range of objectives including:
 - a. promoting the principle of good governance and their application to decision making.
 - b. raising awareness of the need for sound internal control as well as contributing to the development of an effective control environment.
 - c. supporting the establishment of arrangements for the governance and the management of risk.
 - d. advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.
 - e. reinforcing the objectivity, importance and independence of internal audit and external audit and therefore the effectiveness of the audit functions.
 - f. supporting the development of robust arrangements for ensuring value for money; and
 - g. helping the authority to implement the values of ethical governance including effective arrangements for countering risks of fraud and corruption.
5. Previously, Members have undertaken detailed self-assessments in March 2018 and in March 2019. Further work was carried out regarding the concept of having an independent member appointed to the Committee to act as a subject expert as recommended by CIPFA. A paper was presented to Committee outlining options/ suggested job description and details of Local Authorities adopting this approach. It was agreed that this matter would be kept under review but that this was not an option the Committee wished to explore at this stage. To date there has been no further guidance published in this area regarding the use of independent appointed Members.
6. An action plan was produced which considered areas that could be strengthened to improve the overall effectiveness of the Committee. It was agreed that the results of the self-assessment exercise would be revisited by the new Committee once it had been operational for at least twelve months.

Self-Assessment of Good Practice

7. An audit committee's effectiveness should be judged by the contribution it makes to, and the beneficial impact it has on the authority's business. However, as audit committees are an advisory body, it can be more difficult to identify how audit committees have made a difference.

8. CIPFA states that a good standard of performance against recommended practice together with a knowledgeable and experienced membership are essential requirements for delivering effectiveness. To this effect, CIPFA has provided a high-level review checklist that incorporates the key principles set out in CIPFA's Position Statement: Audit Committees in Local Authorities and Police (2018 edition). This checklist has been used to undertake regular self-assessments to support the planning of the audit committee work programme and training plans.
9. **Appendix 1** sets out the latest evaluation results of the self-assessment of the Audit & Standards Committee's operation against the recommended practice contained within CIPFA's publication. Key changes are highlighted in yellow and the actions arising from this self-assessment are also included.
 - a. The introduction of an annual report on the committee's work including performance in relation to the terms of reference and its effectiveness in meeting its performance. This report has been included in the Forward Plan as a standing agenda item.
 - b. No further action to be taken regarding the recruitment of an independent member until the guidance is changed.
 - c. the need to consider the use of CIPFA's audit committee members – knowledge and skills framework to assist in the identification of training needs.

Evaluation of the Effectiveness of the Audit Committee

10. The CIPFA publication also includes an assessment tool to help audit committee members consider where it is most effective and where there may be scope to do more. To be considered effective, the audit committee should be able to identify evidence of its impact or influence linked to specific improvements. **Appendix 2** sets out the latest evaluation of the effectiveness of the audit committee and includes any actions arising.
11. The key changes made to Appendix 2 as part of this year's self-assessment exercise are highlighted in yellow for ease of reference.
12. The key point to note from the updated self-assessment exercise relates to repeating the exercise previously performed regarding obtaining assurance from the Public Sector Auditor Appointments Authority (PSAA) over the regulatory and quality compliance of the External Auditor and reporting that to Committee.
13. The self-assessment exercise against good practice will be reviewed regularly and reported to future meetings of the Audit & Standards

Committee. In addition, the highlights of the assessment will be included in the annual report of the work of the Audit & Standards Committee which is in turn reported through to Full Council.

Equalities Implications

14. There are no specific equalities implications presented by this report

Legal Implications

15. There are no specific legal implications presented by this report

Resource and Value for Money Implications

16. There are no specific Resource or Value for Money implications presented by this report

Risk Implications

17. There are no specific Risk Implications presented by this report.

Climate Change Implications

18. There are no direct climate change implications presented by this report.

List of Background Documents/Appendices:

Appendix 1 - Self-Assessment of Good Practice

Appendix 2 - Evaluation of the Effectiveness of the Audit Committee

Contact Details

Assistant Director:	Rob Salmon, County Treasurer
Report Author:	Lisa Andrews
Job Title:	Head of Audit & Risk Management
Telephone No.:	01785 276402
E-Mail Address:	Lisa.Andrews@Staffordshire.gov.uk

Self-assessment of Good Practice – Appendix 1

This appendix provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement: Audit Committees in Local Authorities and Police (2018 Edition). Where an audit committee has a high degree of performance against the good practice principles then it is an indicator that the committee is soundly based and has in place a knowledgeable membership. These are the essential factors in developing an effective audit committee.

A regular self-assessment can be used to support the planning of the audit committee work programme and training plans. It can also inform an annual report.

Good practice questions	Yes	Partly	No	Action
Audit committee purpose and governance				
1 Does the authority have a dedicated audit committee?	√			
2 Does the audit committee report directly to full council? (Applicable to local government only.)			√	Details of sub Committees are already shared with Members – no further action required.
3 Do the terms of reference (ToR) clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	√			The ToR for the Committee was revised in December 2018 and included within the Council's Constitution. The Purpose of the committee is aligned to CIPFA's position statement contained within the latest guidance
4 Is the role and purpose of the audit committee understood and accepted across the authority?	√			
5 Does the audit committee provide support to the authority in meeting the requirements of good governance?	√			
6 Are the arrangements to hold the committee to account for its performance operating satisfactorily?	√			The ToR updated to includes the requirement for the Committee to publish an annual report on its work including its performance in relation to the ToR and its effectiveness in meeting its purpose. This requirement is incorporated into the

Good practice questions	Yes	Partly	No	Action
				annual work programme.
Functions of the committee				
7 Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?				
<ul style="list-style-type: none"> ■ good governance 	√			
<ul style="list-style-type: none"> ■ assurance framework, including partnerships and collaboration arrangements 	√			The revised ToR makes explicit reference to partnerships and collaboration arrangements.
<ul style="list-style-type: none"> ■ internal audit 	√			
<ul style="list-style-type: none"> ■ external audit 	√			
<ul style="list-style-type: none"> ■ financial reporting 	√			
<ul style="list-style-type: none"> ■ risk management 	√			
<ul style="list-style-type: none"> ■ value for money or best value 	√			The revised ToR makes explicit reference to VfM.
<ul style="list-style-type: none"> ■ counter-fraud and corruption 	√			The revised ToR makes explicit reference to Counter Fraud.
<ul style="list-style-type: none"> ■ Supporting the ethical framework 	√			The revised ToR makes explicit reference to supporting the ethical framework.
8 Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?		√		The first annual report was produced 2021. Work continues to review the contents of the report to ensure that it demonstrates good practice.
9 Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?	√			This was included in the revision of the ToR .
10 Where coverage of core areas has been found to be limited, are plans in place to address this?	√			Actions arising from this latest self - assessment process have been included within Appendix 1 and 2.
11 Has the committee maintained its non-advisory role by not taking on any decision-	√			

Good practice questions	Yes	Partly	No	Action
making powers that are not in line with its core purpose?				
Membership and support				
<p>12 Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> ■ separation from the executive ■ an appropriate mix of knowledge and skills among the membership ■ a size of committee that is not unwieldy ■ consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement) 	√			Provision has been made within the ToR to appoint an independent member to the Audit & Standards Committee, if CIPFA guidance on committee membership is adopted.
13. Have independent members appointed to the committee been recruited in an open and transparent way and approved by the full council.			√	N/A – Members have previously stated that this is an option that they did not wish to approve at this stage. Will review should guidance change.
14 Does the chair of the committee have appropriate knowledge and skills?	√			
15 Are arrangements in place to support the committee with briefings and training?	√			Committee briefings provided where required in relation to the nature of agenda items e.g., Final Accounts training/ induction for new Committee Members.
16 Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?		√		To consider the use of the CIPFA matrices to assist in the identification of training needs. Appointment to the Committee is determined by the Leader.
17 Does the committee have good working relations with key people and organisations, including external audit, internal audit, and the chief financial officer?	√			
18 Is adequate secretariat and administrative support to the committee provided?	√			

Good practice questions	Yes	Partly	No	Action
Effectiveness of the committee				
19 Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?	√			
20 Are meetings effective with a good level of discussion and engagement from all the members?	√			
21 Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks, and action plans with the responsible officers?	√			
22 Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	√			Where relevant, the Chair of the Committee has written letters to Cabinet Leads regarding improvements needed to governance, risk, and control matters
23 Has the committee evaluated whether and how it is adding value to the organisation?	√			Achieved through the self-evaluation of its effectiveness and considered to be satisfactory.
24 Does the committee have an action plan to improve any areas of weakness?	√			Actions arising from this latest self - assessment process have been included within Appendices 1 and 2.
25 Does the committee publish an annual report to account for its performance and explain its work?	√			the first annual report was produced and published in 2021

Evaluating the Effectiveness of the Audit Committee - Appendix 2

Assessment key

- | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5 | Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable. |
| 4 | Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area. |
| 3 | The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps. |
| 2 | There is some evidence that the committee has supported improvements, but the impact of this support is limited. |
| 1 | No evidence can be found that the audit committee has supported improvements in this area. |

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness Details of action to be taken to strengthen compliance.	Overall assessment: 5 – 1 See key above
Promoting the principles of good governance and their application to decision making.	<ul style="list-style-type: none"> • Providing robust review of the AGS and the assurances underpinning it. • Working with key members/governors to improve their understanding of the AGS and their contribution to it. • Supporting reviews/audits of governance arrangements. • Participating in self-assessments of governance arrangements. • Working with partner audit committees to review governance arrangements in partnerships. 	<p>A robust review of the AGS is performed annually. Review & approve the Code of Corporate Governance annually. Governance Audits and partnership arrangements together with contract monitoring reviews are undertaken within the annual internal Audit plans.</p>	5
Contributing to the development of an effective control environment.	<ul style="list-style-type: none"> • Monitoring the implementation of recommendations from auditors. • Encouraging ownership of the internal control framework by appropriate managers. • Raising significant concerns over controls with appropriate senior managers. 	<p>Regular progress regarding the implementation of high level recommendations is reported. Managers have the ability to raise concerns direct with the Committee should they wish to do so. Following receipt of limited assurance reports the Committee has written to Officers and Elected Members to raise any concerns they may have had regarding the control environment.</p>	5

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness Details of action to be taken to strengthen compliance.	Overall assessment: 5 – 1 See key above
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	<ul style="list-style-type: none"> • Reviewing risk management arrangements and their effectiveness, e.g. risk managing benchmarking. • Monitoring improvements. • Holding risk owners to account for major/strategic risks. 	Oversight of the risk management arrangements has been improved. Risk management will continue to be included on future Committee meeting agendas (in accordance with the Forward Plan).	3
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	<ul style="list-style-type: none"> • Specifying its assurance needs, identifying gaps or overlaps in assurance. • Seeking to streamline assurance gathering and reporting. • Reviewing the effectiveness of assurance providers, eg internal audit, risk management, external audit. 	<p>The Committee is aware of the key sources of assurance and who they are provided by.</p> <p>Following on from previous work undertaken by the Committee assurance will be sought over the External Auditor’s processes for maintaining independence and monitoring compliance with standards including the contract monitoring regime carried out by PSAA in relation to the External Auditor’s regulatory and quality compliance. The outcome of the quality reviews by the Financial</p>	4

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness Details of action to be taken to strengthen compliance.	Overall assessment: 5 – 1 See key above
Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence.	<ul style="list-style-type: none"> • Reviewing the audit charter and functional reporting arrangements. • Assessing the effectiveness of internal audit arrangements and supporting improvements. • Actively supporting the quality assurance and improvement programme of Internal Audit. 	<p>Reporting Council (FRC) will also obtained.</p> <p>The reporting lines for Internal Audit are included within the Audit Charter which is approved annually by the Committee.</p> <p>The revised ToR makes explicit reference to the Quality Assurance and Improvement Programme.</p>	5
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements.	<ul style="list-style-type: none"> • Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place. • Reviewing the effectiveness of performance management arrangements. 	<p>The Audit and Standards Committee have continued to receive in 2021/22 the top risk audit reports (regardless of opinion) along with all limited assurance reports. In addition, project work/reviews continue to be reported to the Audit & Standards Committee as and when required.</p> <p>These reporting arrangements are outlined in the Audit Charter which is approved annually by the Committee.</p>	4

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness Details of action to be taken to strengthen compliance.	Overall assessment: 5 – 1 See key above
Supporting the development of robust arrangements for ensuring value for money.	<ul style="list-style-type: none"> Ensuring that assurance on value for money arrangements is included in the assurances received by the audit committee. Considering how performance in value for money is evaluated as part of the AGS. 	<p>The Committee focuses on Value for Money arrangements through the assurances that it receives on going throughout the year. A key source is the External Auditors Value for Money opinion.</p> <p>Where this was qualified due to issues relating to SEND governance – regular reports were received from the Assistant Director outlining progress in implementing audit recommendations.</p>	4
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	<ul style="list-style-type: none"> Reviewing arrangements against the standards set out in CIPFA's <i>Managing the Risk of Fraud</i> (Red Book 2). Reviewing fraud risks and the effectiveness of the organisation's strategy to address those risks. Assessing the effectiveness of ethical governance arrangements for both staff and governors. 	<p>The Committee consider fraud related risks as part of the annual audit plan. The results of the proactive fraud work together with the details regarding any special investigations performed are reported as part of the annual Outturn Report.</p> <p>Members have received a briefing regarding the arrangements in place to meet the CIPFA Code of Practice. , The Committee has previously</p>	5

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness Details of action to be taken to strengthen compliance.	Overall assessment: 5 – 1 See key above
Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	<ul style="list-style-type: none"> Improving how the authority discharges its responsibilities for public reporting; for example, better targeting at the audience, plain English. Review whether decision making through partnership organisations remains transparent and publicly accessible and encouraging greater transparency. Publishing an annual report from the Committee 	<p>received the results of the self-assessment against CIPFA's Fighting Fraud and Corruption Locally 2016-2019 strategy.</p> <p>All reports are requested to be written in plain English and are accessible to members of the public via the Council's website.</p> <p>The revised ToR has a section on 'Accountability Arrangements' which includes the requirement for the Committee to publish an annual report on its work including its performance in relation to the ToR and its effectiveness in meeting its purpose. This report was produced and report to the Committee in April 2021.</p>	5

Audit and Standards Committee Forward Plan 2021/22

If you would like to know more about our work programme, please get in touch with Lisa Andrews, Head of Audit & Financial Services, 01785 276402 or Lisa.Andrews@staffordshire.gov.uk

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
12 April 2021				
Annual Report of the work of the Audit & Standards Committee Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Internal Audit Charter 2021/22 Report of the County Treasurer Lead Officer Lisa Andrews				
Proposed changes to the Constitution	As required			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required			
Special Guardianship Payments Arrangements – progress report Lead Officer – Deborah Ramsdale				
Review of Joint Funding & Billing CCG’s Continuing Healthcare - Progress Report Lead Officer – Karen Webb				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
SEND Services – Further Progress Report. Lead Officer – Tim Moss				
13 July 2021				
Review of the Constitution (as approved by Annual Council 20 th May 2021) Lead Officer: Chris Ebberley				
Appointment of Members to Standards Panel 2021/22. Lead Officer: Chris Ebberley				
External Audit Plan 2020/21 Report of Ernst & Young	Moved from February 2021			
Staffordshire Pension Fund Audit Plan 2020/21 Report of Ernst & Young	Moved from February 2021			
Annual Report on Information Governance Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrisey				
Internal Audit Plan 2021/22 Report of the County Treasurer Lead Officer: Debbie Harris				
Code of Corporate Governance –2021/22 Update Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Internal Audit Outturn Report 2020/21 Report of the County Treasurer Lead Officer: Debbie Harris				
Code of Conduct for Members – Annual Report on the Management of Complaints Report of Director for Corporate Services Lead Officer: Chris Ebberley				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required	As required		
Review of the arrangements in place to address the risks of Cyber Attack. Lead Officers: – Natalie Morrisey/ Dave Sharkey				
13 September 2021				
Annual Audit Letter – 2019/20 Lead Officer: External Auditor (EY)				
Review of the Constitution Report of the Director for Corporate Services Lead Officer: Ann-Marie Davidson				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required			
Counter Fraud Report – Cash Purchase Card Transactions (Quarterly Report) Lead Officer: Debbie Harris				
26 October 2021				
LGSCO Annual Report Report of the Director for Corporate Services Lead Officer: Kate Bullivant				
Revised Procurement Regulations Report of the Director for Corporate Services				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Lead Officer: Paul Timmins				
Revised Financial Regulations Report of the County Treasurer Lead Officer: Rob Salmon				
National Fraud Initiative - Update Report of the County Treasurer Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required (AMD to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<p>PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (Part 2 items).</p> <ul style="list-style-type: none"> • Partnerships – Limited Assurance Report • EDS Investigation Report 	As required			
Quarterly report – Purchase Card Cash purchases. Lead Officer: Steve Lycett				
Information Management – Progress Report Lead Officer Natalie Morrisey				
14 December 2021				
Annual Governance Statement 2020/21 Report of the Director of Corporate Services Lead Officer: Lisa Andrews				
Training on Statement of Accounts Lead Officer: Rachel Spain				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Statement of Accounts 2020/21 Presentation and Report of County Treasurer Lead Officer: Rachel Spain				
Report to those charged with Governance (ISA 260) a) Staffordshire County Council Report of Ernst & Young				
Report to those charged with Governance (ISA 260) b) Staffordshire Pension Fund Report of Ernst & Young				
Health, Safety and Wellbeing Performance Annual Report Report of Director for Corporate Services Lead Officer: Becky Lee				
Internal Audit Plan 2021/22 – Update Report of the County Treasurer Lead Officer: Debbie Harris				
Future Options for Local Public Audit Arrangements. Report of the County Treasurer Lead Officer: Lisa Andrews				
Constitution Refresh Working Party Report Report of the Director for Corporate Services Lead Officer: Chris Ebberly				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				
Special Guardian Payments Arrangements –				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Further Progress report Lead Officer – Liz Keeley				
22 February 2022				
Internal Audit Charter 2022/23 Report of the County Treasurer Lead Officer: Debbie Harris				
Review of the Constitution Report of the Director for Corporate Services Lead Officer: Ann-Marie Davidson				
Appointment of Panel to recruit/select IRP Panel Members . Lead Officer: Chris Ebberley				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (Part 2 items).				
Progress Report on the recommendations contained within the Governance and Culture of Cyber Security audit report. Lead Officers – David Sharkey & Natalie Morrisey				
Progress Report on the outstanding actions for the SEND Transformation - Governance (Decision Making Process). Lead Officer – Tim Moss				
Progress Report on the recommendations contained in the Taxi Investigation report and Counter Fraud Review. Lead Officers – Louise Clayton & Dominic Davidson.				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
22 March 2022				
External Audit Plan 2021/22 Report of Ernst & Young				
Staffordshire Pension Fund Audit Planning Report 2021/22 Report of Ernst & Young				
Review of the Effectiveness of the Audit & Standards Committee. Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Counter Fraud Report – Cash Purchase Card Transactions (Quarterly Report) Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required (AMD to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (Part 2 items).				
Progress Report on the recommendations contained in the Infrastructure & Contract Quality Systems report. Lead Officer – James Bailey & Dave Walters				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
26 April 2022				
Annual Report of the work of the Audit & Standards Committee Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Strategic Risk Management - Risk Management Policy Statement & Strategy. Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Annual Report on Information Governance Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrisey				
Internal Audit Plan 2022/23 Report of the County Treasurer Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required (AMD to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (Part 2 items).				

Membership

<i>Mike</i>	<i>Worthington</i>	Bernard Peters
<i>(Chair)</i>		James Salisbury
<i>Carolyn</i>	<i>Trowbridge</i>	Janice Silvester-Hill
<i>(Vice Chair)</i>		Conor Wileman
Arshad Afsar		Ian Wilkes
Richard Ford		Graham Hutton
Ross Ward		Ann Edgeller
Bernard Williams		
Philippa Haden		
Phil Hewitt		

**Calendar of Future Committee Meetings
(All meetings at 10.00 a.m. unless otherwise stated)**

13 July 2021
13 September 2021
26 October 2021
14 December 2021
22 February 2022
22 March 2022
26 April 2022

Meetings usually take place at County Buildings, Martin Street, Stafford ST16 2LH

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