

<u>ACTIONS FROM THE AUDIT AND GOVERNANCE COMMITTEE MEETING HELD ON WEDNESDAY 5 JULY 2023.</u>			
<u>MIN NO.</u>	<u>AGENDA ITEM</u>	<u>OFFICER</u>	<u>ACTION TAKEN</u>
10.	INTERNAL AUDIT ANNUAL REPORT 2022/23:		
*	The Internal Audit Manager to report back to Committee with the figures on what percentage of recommendations had now been implemented (Performance on Key Indicators).	INTERNAL AUDIT MANAGER (MW)	
12.	RISK MANAGEMENT REPORT:		
✓	(a) The Group Manager (Insights and Transformation) advised that she review all of the risks and would take into account Members' comments made around Risk Nos. 1, 2, 14, 15, 17 and 18.	GROUP MANAGER – INSIGHTS AND TRANSFORMATION (SR)	To be included in the updated Risk Register.
✓	(b) A Member referred to CORP003 'Business continuity and recovery in the event of a major incident or event', page 63 of the Agenda refers, and queried whether any testing would be carried out to check that the business continuity plans actually worked.	GROUP MANAGER – INSIGHTS AND TRANSFORMATION (SR)	"In line with Civil Contingencies Act 2004, ELDC is currently undergoing a process of reviewing and refreshing the business continuity plans of all service areas. This is being carried out in conjunction with colleagues from the County Council's Emergency Planning Team to ensure consistency across the Local Resilience Forum for this work. It is anticipated that this work should be completed by the end of Quarter 4 2023/24. We will normally include an element of business continuity when we test the response plan, but we

				can't/don't test them all at the same time as it isn't possible."
✓	(g)	With regards to Risk 14 'Cyber Incident', page 67 of the Agenda refers, questions were raised with regards to how many cyber-attacks had taken place over the last two years, the frequency of the attacks and how many were successful. The Group Manager (Insights and Transformation) to respond to Members with details of the next testing date, along with details on cyber-attacks.	GROUP MANAGER – INSIGHTS AND TRANSFORMATION (SR)	There is an external formal penetration test annually, this was last done in April for East Lindsey. There is also internal penetration testing which is run routinely on a monthly basis." A response with regards to Cyber-attacks will be circulated to Members via email.
13.		ANNUAL SAFEGUARDING REPORT 2022/23:		
*		The Community Safety Partnership Officer to provide a report back to Committee on Hate Crime when a format had been agreed.	COMMUNITY SAFETY PARTNERSHIP OFFICER (SC)	DATE TBC
16.		DRAFT AUDIT & GOVERNANCE COMMITTEE WORK PROGRAMME 2023/24:		
✓	(a)	The Internal Audit Progress Report and the update in respect of RIPA 2000 to be moved from the September meeting to the November meeting.	DEMOCRATIC SERVICES	These items have been moved to the November Meeting on the Work Programme.
✓	(b)	An informal meeting be set up with Committee Members, to be combined with some training before the next Meeting.	DEMOCRATIC SERVICES	An informal meeting/training session was held on 6 September 2023.
✓	(c)	An item for the review of the Constitutional Working Group to be added to the Work Programme,	DEMOCRATIC SERVICES	This item is included on the Committee Agenda for the Meeting to be held on 27 September 2023.

✓	(d)	'The review of Committee effectiveness' on an annual basis for the Audit and Governance Committee to be included on the Work programme.	DEMOCRATIC SERVICES	A meeting of the Chairs/Vice-Chairs from A & G Committees across the Partnership to discuss this is to be held on 22 September via Teams.
✓	(e)	A report to address the Independent Co-Optee vacancy and the future position of the existing Member whose term was due to expire to be brought to September's Meeting.	DEMOCRATIC SERVICES	This item is included on the Committee Agenda for the Meeting to be held on 27 September 2023.
18.		PROPERTY FUND UPDATE:		
*		A Member queried how much longer it would take to dispose of the remaining assets and whether there were any fees to pay. The Chief Finance Officer, PSPSL commented that she had no details of the properties to hand but would source the information for Members.	CHIEF FINANCE OFFICER, PSPS	
<u>ACTIONS FROM THE AUDIT AND GOVERNANCE COMMITTEE MEETING HELD ON WEDNESDAY 15 MARCH 2023.</u>				
61.		RISK MANAGEMENT REPORT:		
✓	(d)	CORP0002 - Uncertainty of future Lincshore flood defence scheme', page 113 of the Agenda refers - The Group Manager - Insights and Transformation to feed back for consideration Members' concerns with the likelihood of flooding in the coast and to re-assess the score.	Assistant Director - Planning and Strategic Infrastructure.	<u>UPDATE 21/09/2023:</u> The comments are noted; however, the scoring is considered to be appropriate at this time. Until such time as a formal announcement is made by the EA in relation to increased risk (e.g. as a result of defences or climate change), it is considered appropriate to retain the current risk score. The emerging Strategic Flood Risk Assessment (SFRA) work and ongoing engagement with the

				EA and LCC and other partners enables opportunities to regularly review and mitigate this score.
<u>ACTIONS FROM THE AUDIT AND GOVERNANCE COMMITTEE MEETING HELD ON WEDNESDAY 01 FEBRUARY 2023.</u>				
45.		INTERNAL AUDIT PROGRESS REPORT – DECEMBER 2022:		
(a)	*	In relation to a credit note raised for £195k for the incorrect amount, page 44 of the Agenda refers. The Assistant Director, Finance to provide further information outside of the meeting to avoid identifying the business concerned.	Chief Finance Officer (PSPS)	Further information has been requested from the service department and will be circulated separately.
(b)	*	The Assistant Director, Finance to provide a response as to why Subscription (Recurring) Invoices were issued (in relation to an invoice valued in excess of £100k), page 44 of the Agenda refers.	Chief Finance Officer (PSPS)	Further information has been requested from the service department and will be circulated separately.
✓	(c)	Further to the low assurance awarded, consideration to be given that S106 Agreements should be linked to the enforcement and non-enforcement of planning conditions.	Assistant Director – Planning and Strategic Infrastructure	<u>UPDATE 21/09/2023:</u> S106s already have measures within them linked to enforcement and non-enforcement; and where necessary are picked up as part of our compliance and monitoring activities. The low assurance rating primarily related to back-office management measures which are in the process of being addressed and are substantially completed.