
COUNCIL

BULLETIN

Issued Week Ending Friday, 5 February 2021

Epping Forest District Council
www.eppingforestdc.gov.uk

Compiled, designed and produced by
Member Services

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PART A - FORWARD DIARY

Key to abbreviations:

CC	Council Chamber	Cab Off	Cabinet Office
CR1	Committee Room 1	CONF	Conference Room (1st floor)
CR2	Committee Room 2	CH OFF	Chairman of Council's Office
MR	Members' Room	TR RM	Training Room
TBD	To be decided	HEM	Hemnall Street Offices.
TBN	To be noted	HH	Homefield House
TBC	To be confirmed	VM	Virtual Meeting
DPCC	Debden Park Community Centre	NWA	North Weald Airfield

Other venues are shown in full.

Currently meetings are subject to change, postponement or cancellation.

Many meetings will be held virtually but Democratic Services will advise arrangements for individual meetings.

Week One: 8 February 2021 – 14 February 2021

Monday 8 February	7.00pm	Extraordinary Council	
Tuesday 9 February	6.00pm	All Member Briefing – Qualis Investment Strategy	
Wednesday 10 February	7.00pm	Area Planning Sub-Committee West	
Thursday 11 February	7.00pm	Cabinet	
Friday 12 February			
Saturday 13 February			
Sunday 14 February			

Week Two: 15 February 2021 – 21 February 2021

Monday 15 February			
Tuesday 16 February			
Wednesday 17 February			
Thursday 18 February	6.00pm	All Member Briefing - Local Plan and Climate Change Action Plan	
Friday 19 February			
Saturday 20 February			
Sunday 21 February			

Week Three: 22 February 2021 – 28 February 2021

Monday 22 February			
Tuesday 23 February	6.00pm 7.00pm	Executive Briefing District Development Management Committee	
Wednesday 24 February	7.00pm	Area Plans Sub-Committee South	
Thursday 25 February	7.00pm	Council	
Friday 26 February			
Saturday 27 February			
Sunday 28 February			

Week Four: 1 March 2021 – 7 March 2021

Monday 1 March			
Tuesday 2 March	10.00am 7.00pm	Licensing Sub-Committee Asset Management and Economic Development Cabinet Committee	
Wednesday 3 March	7.00pm	Area Planning Sub-Committee East	
Thursday 4 March	6.00pm	Cooperation for Sustainable Development Member Board	
Friday 5 March			
Saturday 6 March			
Sunday 7 March			

PART B - ESSENTIAL INFORMATION

Committee Management System

The members' extranet facility for the Modern.Gov system is available at:

<https://eppingforestextranet.moderngov.co.uk/extranet>

Members may wish to save this link on their computer or mobile devices. Queries concerning login and password details for the extranet should be addressed to the Democratic Services Manager.

Constitution

The Council's Constitution is available at:

<https://rds.eppingforestdc.gov.uk/ieListMeetings.aspx?CId=638&Info=1>

Queries concerning the Constitution should be addressed to the Democratic Services Manager

ECC Highways Portal

Up to date details of all Highways work is available at:

<https://www.essexhighways.org/Transport-and-Roads.aspx>

Member Contact

Please be aware that all Member queries should be logged using https://eppingforestdc-self.achieveservice.com/service/Member_Contact as this will ensure that your query or question is properly logged and chased up if you have not received a response within 5 days.

PART C - GENERAL INFORMATION

1. COVID VACCINATION UPDATE (Pages 13 - 16)

Please find the attached letter from Ann Radmore, Regional Director, NHS England and NHS Improvement – East of England, which aims to provide you with an update on the regional vaccination programme.

2. CIPFA'S BETTER GOVERNANCE FORUM UPDATE (Pages 17 - 32)

Although aimed at Audit and Governance Committee members the Audit Committee December 2020 update from CIPFA's Better Governance Forum may be of interest to all members.

3. GRANT AID FUNDING

We have received an application for Grant Aid funding from the groups named below.

If you have any pertinent or relevant information on this application or their application for funding, please notify us via email at grantaid@eppingforestdc.gov.uk.

You must declare an interest if you are involved with the group in any way.

1. Name of Group/Applicant: Spark

Nature of Application: Funding towards purchase of materials to support the group deliver counselling and mentoring sessions.

2. Name of Group/Applicant: Ongar and Villages Voluntary Care

Nature of Application: Funding towards cost of voluntary care services provided to residents

3. Name of Group/Applicant: The Loughton Club

Nature of Application: Funding towards refurbishment of toilet facilities.

4. Name of Group/Applicant: Bedford House Community Association

Nature of Application: Funding towards digitalisation of artwork to provide public access to Vivian Bewick and related artwork.

Please advise Carly Stratton of your comments within 7 days from the date this notice was sent.

(Further information: Carly Stratton ext 4096)

4. CHAIRMAN'S DIARY

None this week

LICENSING ACT 2003

None this week

PLANNING

1. Appeals Lodged

EPF/2283/20 – Ashlyns Barn, Ashlyns Lane Ongar CM5 0NB - Demolition of outbuildings and transferal of built footprint to enlarge the approved garage outbuilding ref: EPF/0229/20, together with new dormer windows and minor aesthetic amendments – Householder appeal – Brendan Meade ext. 4078

2. Forthcoming Planning Inquiries/Hearings -

EPF/1649/17 – White Rose Curtis Mill Lane Stapleford Abbots RM3 1HS – Re determination appeal by new Inspector- date to be arranged.

EPF/2905/19 and EPF/0379/20 Epping Forest College Sites Redevelopment of the site to provide x 139 no. residential units in 3 buildings ranging from 3-5 storeys, car parking spaces, communal landscaped amenity areas, secure cycling parking & other associated development and

Redevelopment of the site to provide 285 residential dwellings (Use Class C3) in a series of blocks ranging from 2 to 5 storeys in height, a new Wellness Centre (Use Class D1), creation of a new public park, car parking, communal landscaped amenity areas, secure cycle parking and other associated

3. Enforcement Appeals

ENF/0464/19 – St Leonards Farm, St Leonards Road Nazeing EN9 2HG - Change of use of agricultural land and buildings to use Class B1/B8 including ancillary works and new vehicular access subject to conditions. Condition 2 states that

Condition 2: The premises shall be used solely for B1 and/or B8 and for no other purpose (including any other purpose in Class B of the Schedule to the Town and Country Planning (Use Classes) Order 1987 (as amended), or in any provision equivalent to that Class in any Statutory Instrument revoking or ree-n acting that Oder – Clare Munday

4. Appeal Decisions

ENF/0093/19 – Land between 10/12 Sunnyside Road Epping CM16 4JW - EPF/1040/16 roof not as plans higher – Appeal dismissed

EPF/2442/19 Jamesmead Waltham Road Nazeing EN9 2LU - Application for Outline Planning Permission for redevelopment of site from existing residential & outbuilding to 5 detached dwellings – Dismissed

EPF/2444/19 – Jamesmead Waltham Road Nazeing EN9 2LU - Application for Outline Planning Permission for redevelopment of part of the site from existing residential mobile home and outbuilding for 1 private family dwelling – Dismissed

EPF/2445/19 – Jamesmead Waltham Road Nazeing EN9 2LU - Application for Outline Planning Permission for redevelopment of part of the site from existing residential mobile home and outbuilding for 1 private family dwelling – Dismissed

5. Tree Preservation Orders

None this week

6. S106 Agreements

None this week

7. Changes to Planning Systems

None this week

PORTFOLIO HOLDER DECISIONS

The notification of decisions taken by individual Portfolio Holders is no longer included in the Council Bulletin.

All members of the Council receive automatic email notification of the publication of each individual Portfolio Holder decision and the call-in period for each decision commences immediately. Members wishing to call-in a decision should complete the attached call-in form and return it to Democratic Services before the expiry of five working days following the publication date of the decision. Members should refer to the Constitution (Article 6 - Overview and Scrutiny) for the rules of call-in.

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Our Ref: 21-059

**NHS England and NHS Improvement
- East of England**

East of England Upper Tier
Authority Chief Executives

2-4 Victoria House
Capital Park
Fulbourn
Cambridge
CB21 5XB

East of England District Council
Chief Executives

01223 730001

1st February 2021

Dear Colleagues,

I wanted to share with you the recent conversation I had with MPs in the East of England, specifically on the rollout of the National Covid-19 Vaccination Programme in the region. This was a briefing that had been arranged centrally and was mirrored across the country.

I know that you have had some questions relating to the programme and thought it would be helpful to you if I shared the key themes that emerged, and the answers to them.

The priority cohorts

As I know you will appreciate, the guidance on vaccination is formulated by the JCVI, an arm's length statutory body which includes many of the UK's leading infectious disease experts who take account of all available scientific evidence. The JCVI's recommendation is based on a robust calculation of the most effective way of deploying the vaccine to save the greatest number of lives. Its guidance is strongly supported by the National Medical Director and by NHSE/I.

As I am sure you know, the first four JCVI vaccination cohorts are:

1. Residents in a care home for older adults and their carers.
2. All those 80 years of age and over and frontline health and social care workers.
3. All those 75 years of age and over.
4. All those 70 years of age and over and clinically extremely vulnerable individuals.



To complement the JCVI cohort guidance, I have identified that there are three regional delivery principles:

1. Follow the JCVI cohort guidance.
2. Deliver the vaccine safely.
3. Don't waste the vaccine.

This means that if an individual site has invited all the over-80s patients to be vaccinated and has surplus vaccine they can invite their over-75s, followed by the over-70s. This is to avoid vaccine wastage.

It should also be noted that the dental, optometry and pharmacy workforces are included in the health and social care worker cohort. They are being invited for vaccinations at hospital hubs and vaccination centres. All four JCVI cohorts will have been invited to be vaccinated by 15th February 2021, except for care home residents and staff, and the housebound who will have received a proposed visit to their care home or home.

I understand the request by some to bring forward cohort 6: those who are at moderate risk of COVID disease (under 65) and includes those with Severe Mental Illness (SMI) and Learning Disabilities (LD). However, I am also clear this is a nationally guided programme led by senior scientists and doctors and we will continue to follow the guidance. We are actively planning to vaccinate this cohort as soon as JCVI guidance allows.

This, therefore, applies also to other front line/key workers (teachers, blue light services, wider social care, food distribution, public transport workers etc) and we will respond to changes in policy about vaccinating different cohorts as and when they happen.

Delivery Model

There are three elements to the model:

1. Local Vaccination Service – GP and community pharmacy.
2. Large Vaccination Centres – aimed at higher throughput and within 45 mins travel for most people.
3. Hospital Hubs.

There are currently over 1,200 vaccination locations across England and 96% of the population lives within 10 miles of a vaccination site. Given the work that is being done to procure vaccines, we should have a lot more by Spring than we have now, and we will have more in the Summer than we have in the Spring, and we will keep the sites, locations and delivery models under review as we go.

We have already stood up 243 hospital hubs across the country and we are working hard to expand the reach of this mode of delivery.

Alongside this, local vaccination services (primary care) is a crucial part of the rollout, but we don't think a one-size-fits-all approach is the best way to get this vaccine out

to as many people as possible, as quickly as possible. The large vaccination centres provide high volume and can be staffed by teams recruited specifically to support the deployment programme. The larger-scale vaccination centres are an additional option, helping us be flexible to individual needs. People will also be getting an invitation from their local GP service for a more convenient vaccination if they would prefer that.

Pharmacies will support this too and are a very important part of the rollout. The current sites have been chosen because their stores can deliver large volumes, while allowing for social distancing, with many more planned. At this stage, we must focus our efforts on sustainably ramping up deployment and it is not the best use of the current resource to deliver vaccines to thousands of sites across the country.

Delivery to those out of reach

Primary Care Networks have established roving vaccination teams, which are aimed at those who can't leave their homes. These teams are already being used for care homes and will also focus on people who are housebound. As a guide, a single vaccinator may achieve 30 vaccinations per half-day.

Variability of delivery

This is a locally led programme and some areas have been able to get off to a quick start. There is also variability in the local populations, for example, some areas have more over-80s or care homes than others. As you know, our focus is on making sure that every local system has the resource it needs to get through the first four cohorts of the JCVI priority list as quickly as possible.

Local data and sharing of it

We have been publishing more data about the vaccine programme each week, and we are looking to develop that further. Currently, national and regional figures are published daily and ICS/STP level figures and ethnicity data are published weekly. All the NHS published data is located here <https://www.england.nhs.uk/statistics/statistical-work-areas/covid-19-vaccinations/>

Inequalities

The discussion about access to the vaccine and equality is of course uppermost in all our minds and is an ongoing conversation. I have asked each of the systems to draw heavily on your local knowledge and expertise to identify, with detail, the ethnic and cultural groups who should be offered specific and tailored input to consider being vaccinated. I am asking CCGs to draw on your community liaison skills and extensive networks to ensure we reach wherever possible to facilitate this and increase an informed conversation to support our citizens make this decision.

Possible future developments

At the moment, it doesn't make sense for every site to vaccinate people 24/7 when we have enough staff to use up the vaccine currently available to us in daytime hours. But we will absolutely keep this under review and challenge constantly as levels of

supply shift in the future. Our aim is to ensure that the only constraint is the volume of vaccine available to us and never our capacity to administer it.

I know that you have already actively engaged in conversations with the ICS/STP leads and I would encourage you to continue to do so. As the programme has evolved, the Accountable Officers have taken more responsibility for the vaccination rollout for their systems which includes operational delivery and performance of services (using the nationally determined Delivery Models), working with locally enhanced services, and ensuring equality of access for all groups to address inequalities.

I hope this goes in some way to answer any queries you have had and, once again, thank you for your continued efforts to support the ongoing response to this pandemic. The response to the pandemic across the East of England continues to be hugely impressive at every level and together we will continue.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ann Radmore', written in a cursive style.

Ann Radmore
Regional Director (East of England)

Cc Catherine O'Connell, Vaccination Lead, East of England
STP/ICS Accountable Officers

Audit Committee Update

Helping Audit Committees to be Effective

Issue 33

December 2020

The Head of Internal Audit Opinion for 2020/21: the Audit Committee Role

The Redmond Review: Issues for English Audit Committees

Regular Briefing on New Developments

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Introduction

Dear audit committee member,

Welcome to the latest issue of audit committee update from the CIPFA Better Governance Forum. This resource aims to support audit committee members in their role by helping to keep them up to date.

In the latest issue, we provide details of new guidance from CIPFA to local government on the head of internal audit's annual opinion and key recommendations of interest from the Redmond Review.

The remainder of this issue focuses on keeping you up to date with our regular briefing covering recent reports and guidance.

Overall, I hope you will find this issue interesting, informative and helpful in your work on the committee.

Best wishes,

Diana Melville

CIPFA Better Governance Forum.

Sharing this document

Audit Committee Update is provided to subscribers of the Better Governance Forum for use within their organisations. Please feel free to circulate it widely to your organisation's audit committee members and colleagues. It can also be placed on an intranet. It should not be shared with audit committee members of organisations that do not subscribe to the Better Governance Forum or disseminated more widely without CIPFA's permission.

Audit Committee Update is covered by CIPFA's copyright and so should not be published on the internet without CIPFA's permission. This includes the public agendas of audit committees.

Receive our briefings directly

A link to this briefing will be included in the newsletter for subscribers to the CIPFA Better Governance Forum. It can then be shared with that organisation's audit committee members.

If you have an organisational email address (for example jsmith@mycouncil.gov.uk) then you will also be able to register on our website and download any of our guides and briefings directly. To register please visit: www.cipfa.org/Register.

Webinars and training for audit committee members in 2021 from CIPFA

Update for Local Authority Audit Committee Members

This webinar is suitable for audit committee members or those working with the audit committee in local government. It will include an update on local audit developments and other developments relevant to the audit committee role. It offers the opportunity to discuss issues that will be relevant for the 2020/21 annual governance statement or audit committee work plans for 2021.

- [Wednesday 27 January](#)

Update for Police Audit Committee Members

This webinar is suitable for members of the joint audit committees supporting police and crime commissioners (PCCs) and chief constables. It is run in conjunction with CIPFA's Police and Fire Network.

- Tuesday 25 May

Introduction to the Knowledge and Skills of the Audit Committee

Provisional dates for this are 8 and 9 September.

Introduction to the Knowledge and Skills of the Police Audit Committee

Provisional dates for this are 15 and 16 September.

Full programme details and booking information for webinar or face to face event dates in 2021 will be announced later in the year and will be available on the [CIPFA website](#) in due course.

In-house training, facilitation and evaluation of your audit committee

In-house training and guidance tailored to your needs is available. Options include:

- key roles and responsibilities of the committee
- effective chairing and support for the committee
- working with internal and external auditors
- public sector internal audit standards
- corporate governance
- strategic risk management
- value for money
- fraud risks and counter fraud arrangements
- reviewing the financial statements
- assurance arrangements
- improving impact and effectiveness.

We can also undertake an effectiveness review of the committee, providing feedback on areas the committee can improve on and supporting the development of an action plan.

For further information, email diana.melville@cipfa.org or visit the [CIPFA website](#) for further details on the support we have available for audit committees.

The head of internal audit's annual opinion

What the audit committee needs to know

The requirements

Your head of internal audit is required by the Public Sector Internal Audit Standards (PSIAS) to issue an annual opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. Usually this is presented in an internal audit annual report to the audit committee following the end of the year to which it relates. The annual opinion should be used to inform the organisation's annual governance statement which is published alongside the financial statements. The internal audit annual report should also include a statement on conformance with PSIAS and the results of the quality assurance and improvement programme of the year.

Issues for 2020/21

The impact of COVID-19 on internal audit will have been significant for all internal audit teams. As a result you may already be aware of changes to internal audit plans and possibly some changes to internal audit resources. For some heads of internal audit there will be concerns whether sufficient internal audit work will be completed to support issuing an opinion in accordance with the professional standards.

For this reason CIPFA has decided to issue [guidance](#) about the annual opinion for 2020/21. CIPFA has the responsibility for setting standards of internal audit in local government across the UK, which it does in conjunction with other professional standard setters for the public sector. The guidance is aimed at the leadership team and audit committee, who are the main recipients of the annual opinion, as well as the head of internal audit who must present it. It should be followed therefore by all responsible for internal audit in local government.

CIPFA is conscious that local government bodies are having to make difficult decisions about how they prioritise their resources and support critical services. Guidance was issued to internal auditors earlier in the year about how they can best support their organisation during this critical period. The new guidance tries to ensure that issues around the longer-term sustainability of internal audit are taken into account also.

Key aspects of the guidance

The guidance encourages the head of internal audit to discuss the risk of any limitation of scope to the annual opinion at an early stage with the audit committee and the leadership team. One of the requirements of the PSIAS is that where the head of internal audit believes that the level of internal audit resources will impact adversely on the annual opinion they must raise it. CIPFA would like to see early discussions with the audit committee so that options for mitigating action can be discussed and agreed.

When considering the risk and the scope for any mitigating action it is important to have an appreciation of the potential consequences. Obviously these will depend on the severity of any limitation of scope to the annual opinion. The most significant consequence is the reduction in independent assurance that the framework of governance, risk management and control is adequate and effective. There may also be other consequences, particularly if there is a significant limitation of scope. These include a potential threat to conformance with the PSIAS and adverse comment by the external auditor. Further details are set out in the guidance.

The guidance suggests wording that could be used to clarify the impact on the annual opinion. There is no regulated form of words on how the head of internal audit expresses their annual

opinion, although it should of course fulfil the expectations of PSIAS. If the head of internal audit chooses different wording to that suggested by CIPFA that is acceptable, as long as it at least covers the areas in the guidance.

Role of the committee

From the audit committee's point of view the work of internal audit is a valuable source of assurance, helping the committee fulfil its own terms of reference. So if there is a reduced level of internal audit then it may be harder for the committee to do its job. If the annual opinion is impacted then the evaluation of effectiveness that underpins the annual governance statement will also be impacted making it harder for the committee to review the statement.

The other aspect of concern to the committee is its responsibility to provide oversight of internal audit's independence, objectivity, performance and professionalism as set out in CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2018. You are likely to have something similar in your committee terms of reference. It is possible that the impact of COVID-19 on internal audit could mean that internal audit no longer conforms with PSIAS. The head of internal audit evaluates conformance with PSIAS as part of the quality assurance and improvement programme and this underpins their statement of conformance in the annual report. The audit committee will want to review any concerns about conformance and plans to address these issues.

Key questions for the committee

Questions to discuss with the head of internal audit:

1. What has been the impact on internal audit resources and planned work during the year to date? What will be the impact for the remaining year?
2. Are there any areas where you have concerns about maintaining conformance with PSIAS?
3. Do you think there is a risk to your annual opinion? Is a limitation of scope likely?
4. What is your proposed action plan to recover from the impact of COVID?
5. What support can the audit committee provide to you to help manage this situation?

Questions to discuss with a member of the leadership team:

1. If the head of internal audit is unable to issue their annual opinion without a limitation of scope what will that mean for the annual review of governance?
2. What concerns do you have about governance, risk management and control within the organisation?
3. What other sources of assurance can we look to if internal audit is reduced?

Questions to discuss with external audit:

1. What impact will reduced internal audit coverage and a limitation of scope to the annual opinion have on the external audit work?
2. How might you take into account the impact on internal audit in your work on value for money or best value?

Diana Melville

Governance Advisor, CIPFA

The Redmond Review

Last year the government commissioned Sir Tony Redmond to undertake a review of the local audit arrangements and financial reporting in local government in England. The report, [Local authority financial reporting and external audit: independent review](#), was published in September and contained wide ranging discussion and recommendations on the issues. The government has now formally responded to the report and discussions with stakeholders are taking place to take forward most of the recommendations.

Weaknesses in the local audit system

A key focus of the review was to address the issues of weakness in the local audit market. The recommendations are of interest to audit committee members as they interact first hand with their local audit team and have an interest in a system that performs effectively. However the recommendations to address the weaknesses are not made to local authorities but require action by the government, national bodies and the firms themselves.

Key recommendations included changing the governance and oversight arrangements for local audit by establishing a new Office of Local Audit and Regulation (OLAR) to bring together roles currently undertaken by Public Sector Audit Appointments, the Comptroller and Auditor General, Financial Reporting Council and the Institute of Chartered Accountants in England and Wales. The Department is considering these recommendations further and will make a full response by spring 2021.

Other recommendations concerned a review of fee structures and the training of auditors to ensure adequate capacity and quality within the local audit market. It was also proposed that the deadline for publication of local authority accounts should be put back to allow more time for audit.

Supporting the effectiveness of the audit committee

Other aspects of the review are also important for audit committees. One issue highlighted was the performance of the audit committee itself, particularly council audit committees rather than the audit committees of police bodies. The report noted the [CIPFA position statement and guidance](#), though unfortunately not the current edition. It made a recommendation that consideration should be given to the appointment of at least one independent member, suitably qualified, to the audit committee. This is consistent with existing recommendations by CIPFA in its guidance. The Department has endorsed that recommendation and will work with the LGA, NAO and CIPFA to deliver it.

[In its own response](#) CIPFA has commented that it would have liked to have seen additional recommendations around the adequacy of audit committee arrangements. A review of the size, membership and reporting arrangements of a council's audit committee would help to ensure that it is fit for purpose.

Transparency of financial reporting

The report noted the complexity of financial reporting in local government that comes about from incorporating both the budget analysis of information for council tax purposes and meeting International Financial Reporting Standards and statutory requirements. The desirability of increasing the transparency of financial reporting is widely shared and the report discussed ways to do this.

The report recommended that a new standardised statement of service information and costs should be prepared by each authority. The statement would allow comparison against the budget but still be consistent with the statutory accounts and subject to external audit. The

report included some rough examples of what the statement could look like for each authority type. The government has agreed this recommendation and will work with CIPFA and others to implement it.

Audit committees have a useful perspective on financial reporting, not only as the reviewers of the statements but also by bringing an awareness of the wider community's needs of financial accountability. So do look out for further consultations and discussions on this.

CIPFA's response to the report

CIPFA has published its formal [response](#) and is keen to work with the government, stakeholders and local government to make improvements. CIPFA will continue to provide support for audit committees with its guidance, briefings, training and effectiveness reviews.

Next steps for audit committees

This is an important area that has the potential to impact on the work of the audit committee in several ways. CIPFA will be monitoring the government's response and progress in response to the recommendations. It will feedback to Better Governance Forum subscribers on developments through the regular newsletter, further issues of Audit Committee Update and also our webinars.

We will be holding an update webinar for audit committee members on [27 January](#) and will include the latest on the Redmond Review as part of that programme. Further details can be found on the CIPFA website.

Diana Melville

Governance Advisor, CIPFA

Recent developments you may need to know about

Legislation and regulations

The Local Government and Elections (Wales) Bill

The [Bill](#) has almost completed its passage through the Senedd and is likely to receive Royal Assent in January 2021. The Bill contains provisions to amend the constitution of audit committees in councils in Wales requiring one third of the membership to be lay persons. The committee's name will change to "governance and audit committee" and the chair must also be a lay member.

The Bill also contains provisions for the review of their performance including an annual self-assessment and a panel performance assessment. The governance and audit committee will have the responsibility to review the draft performance assessment report before publication.

The Welsh Government is currently consulting on [draft statutory guidance](#) to councils on the performance assessment review. The response date is 3 February.

Reports, recommendations and guidance

Facing up to COVID-19 in the public sector: The internal audit response

This [CIPFA Insight](#) provides some examples of how internal audit teams across different public services have responded to those challenges. It will be of value to audit committees in helping them to understand the role and potential of internal audit. It also includes some key questions for audit committee members to ask.

Local auditor reporting in England tool

The [National Audit Office](#) has launched a map to assist access to local audit reports for councils, police and health bodies. The map can be used to see where auditors have issued non-standard reports locally in the NHS and local government in England.

FRC publishes major local audit inspection results

The Financial Reporting Council (FRC) has published its first [report on inspection findings](#) into the quality of major local audits in England for the financial year ended 31 March 2019.

Of the 271 major local audits in the FRC's inspection scope, the FRC reviewed 15 audits across the seven largest audit firms, covering both the financial statement opinion and the value for money arrangements conclusion work. For the financial statement opinion, two audits reviewed by the FRC required significant improvements and seven required improvements. None of the value for money conclusions reviewed required more than limited improvement. Audit committee members may wish to review the results for their local audit firm and follow up.

Commercialisation in local government

A [report](#) by Audit Wales concludes that councils need the right culture, skills and systems to unlock the benefits and mitigate the risks of commercialisation. It includes a section on governance and scrutiny and a self-assessment of key issues to consider.

Committee on Standards in Public Life's landscape review of public standards

The review will look at best practice and identify any themes and gaps in the way the Seven Principles of Public Life are promoted and maintained.

The committee is running a [public consultation](#) and a [public sector survey](#) as part of this review.

New complaints handling guide

The Local Government and Social Care Ombudsman has issued new [guidance](#) on complaint handling for local authorities. It offers practical guidance on running a complaints system to ensure it is effective and will help improve services.

Procurement fraud risk guide

The Northern Ireland Audit Office [guide](#) has been developed to help public sector organisations recognise the nature and level of procurement fraud and help ensure effective controls are put in place.

National Fraud Initiative 2020 Report England

The Cabinet Office has reported the latest results from the [National Fraud Initiative](#) in England.

National Fraud Initiative 2020 Wales

Audit Wales has reported the latest results from the [National Fraud Initiative](#) in Wales.

Fraud and Irregularity Update 2019/20 Scotland

Audit Scotland's [summary](#) of the cases of fraud and other irregularities at public bodies reported by external auditors for the financial year 2019/20.

Leading Questions

[Leading Questions](#) provides the questions asked in its publication *Leadership Matters* covering six areas for best practice leadership for local authorities. This will enable an authority to do a top-level self-assessment on their leadership team which can be used for improvement and development planning and to support the annual review of governance.

Leading Questions is available for Better Governance Forum subscribers. The full publication *Leadership Matters* is available to purchase from CIPFA but your organisation may already have a copy.

Recent public interest reports and S114 notices

Audit committee members are likely to be aware of recent developments where the London Borough of Croydon has issued two s114 notices. In addition a [public interest report](#) was issued by their external auditor.

A [Report in the Public Interest](#) was also issued by the auditor of Nottingham City Council in respect of the council's energy company.

While these developments will reflect local factors it is useful for audit committee members to be aware of any 'lessons learned' that could be relevant for their organisation.

Update to the Three Lines Model

This is an update to the Three Lines of Defence. The new [model](#) sets out new principles to define the roles of the board or governing body, management and operational leaders including risk and compliance (first and second line roles) and independent assurance through internal audit (third line). The intention is that the model should apply to all organisations, regardless of size or complexity.

Financial scrutiny practice guide

The Centre for Public Scrutiny and CIPFA have released a new [guide](#) for local authorities in England to support effective financial scrutiny following the COVID-19 pandemic.

Guide for audit and risk committees on financial reporting and management during COVID-19

The National Audit Office has issued a [guide](#) to help audit and risk committee members discharge their responsibilities on financial reporting.

Previous issues of Audit Committee Update

You can download all the previous issues from the CIPFA Better Governance Forum website. Click on the links below to find what you need.

Principal content	Link
Please note the content from some earlier issues has been replaced by more recent issues and so they are not listed below.	
Issues from 2012	
Assurance Planning, Risk Outlook for 2012, Government Response to the Future of Local Audit Consultation	Issue 7
Commissioning, Procurement and Contracting Risks	Issue 8
Reviewing Assurance over Value for Money	Issue 9
Issues from 2013	
Public Sector Internal Audit Standards and Updates to Guidance on Annual Governance Statements	Issue 10
Local Audit and Accountability Bill, the Implications for Audit Committees, Update of CIPFA's Guidance on Audit Committees	Issue 11
Issues from 2014	
Reviewing the Audit Plan, Update on the Local Audit and Accountability Act	Issue 13
Issues from 2015	
What Makes a Good Audit Committee Chair? Governance Developments in 2015	Issue 16
The Audit Committee Role in Reviewing the Financial Statements	Issue 17
Self-assessment and Improving Effectiveness, Appointment and Procurement of External Auditors	Issue 18
Issues from 2016	
Good Governance in Local Government – 2016 Framework, Appointing Local Auditors	Issue 19
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Developing an Effective Annual Governance Statement	Issue 22
2017 Edition of the Public Sector Internal Audit Standards, Risks and Opportunities from Brexit	Issue 23

Issues from 2018	
The Audit Committee Role in Risk Management	Issue 24
Developing an Effective Annual Governance Statement	Issue 25
CIPFA Position Statement on Audit Committees in Local Authorities and Police 2018	Issue 26
Issues from 2019	
Focus on Local Audit, National Audit Office Report: Local Authority Governance	Issue 27
The Audit Committee Role in Counter Fraud	Issue 28
CIPFA Statement on the Role of the Head of Internal Audit	Issue 29
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CIPFA Financial Management Code, Responding to the Redmond Review: Results of CIPFA's Survey on Audit Committees	Issue 30
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EPPING FOREST DISTRICT COUNCIL

Notification of Call-In of Portfolio Holder Decision under Paragraphs 45-52 of Article 6 (Overview & Scrutiny) of the Constitution

This form must be signed and completed and the original returned to the Proper Officer in person no later than the fifth working day following the publication of the decision to be called-in

Decision to be called-in:
Decision reference:
Portfolio:
Description of decision:
Reason for call-in

Members requesting call-in
(3 members of the Overview and Scrutiny Committee or 5 other members)

Members Name:	Signed:
Lead member:	
Office Use Only: Date Received:	

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