

Audit Agenda



Wednesday 20 March 2024 at 7.30 pm

Conference Room 1 - The Forum

The Councillors listed below are requested to attend the above meeting, on the day and at the time and place stated, to consider the business set out in this agenda.

Membership

Councillor Birnie
Councillor Douris
Councillor Elliot

Councillor S Hobson
Councillor Reynolds (Vice-Chair)
Councillor Stewart (Chair)

For further information, please contact Corporate and Democratic Support or 01442 228209

AGENDA

15. PRE-MEETING QUESTIONS & RESPONSES (Pages 2 - 5)

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QUESTIONS TABLE – WEDNESDAY 20 MARCH

Report Title: REGULATION OF INVESTIGATORY POWERS ACT ANNUAL UPDATE

Page and Paragraph Number	Question	Responsible Officer	Response
Page 9	Can we see some of the internal reports?	Mark Brookes/Nargis Sultan	This report to Audit Committee is the annual review and agreement to set the policy. The report also highlights the use of RIPA powers in the last year so the report covers all of those aspects highlighted in italics in paragraph 2.4. The council's use of RIPA powers is limited so there are no other "internal reports" produced.

Report Title: HOMES ENGLAND COMPLIANCE AUDIT REPORT

Page and Paragraph Number	Question	Responsible Officer	Response
Page 2	None		

Report Title: STATEMENT OF INTERNAL CONTROL ASSURANCE REPORT

Page and Paragraph Number	Question	Responsible Officer	Response
Page 58	No question. Noted that the implementation of the recommendation is subject to the view of Audit Committee.	Fiona Jump	To be discussed at Audit Committee.
Page 59	Are the respective portfolio holders aware of this issue?	Fiona Jump/ Philip Lazenby	Fiona Jump- debt collection performance (debtor days) is reported to Overview and Scrutiny on a quarterly basis together with an explanatory narrative on performance. Debt collection performance is included in relevant portfolio holder briefings. Philip Lazenby- I believe that they are. It is a topic that has had elevated prominence over the last year with various CIPFA prompts in relation to commercial portfolios but

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			Dacorum's position (over 2 years is only £73k for commercial) is not a significant concern in terms of either the extent of the commercial value or its value however it is something to keep an eye on. Hence it is raised as a P3.
Page 66	I agree with the risk appetite framework recommendation. However, I am not sure that it addresses the "lack of guidance for specific areas" finding. Will the council also address this lack of guidance finding?	Fiona Jump/ Philip Lazenby	Fiona Jump- yes we will include guidance as part of the risk appetite framework. Philip Lazenby-I imagine that the Risk Appetite Framework will be categorised by areas e.g. /financial operational etc and so I think this likely will be addressed.

Report Title: INTERNAL AUDIT PLAN 2024-25

Page and Paragraph Number	Question	Responsible Officer	Response
Page 71	Will the 2 audits yet to be commenced be completed in time?	Philip Lazenby	Both audits will be started before year end and are expected to be completed shortly after the year end.
Page 79	Why has this been revised to the end of 2024? Please provide a status update explaining the reasons for this.	Philip Lazenby	This has been amended to reflect the programme of work that was discussed at the last audit committee. E.g. new lead, new systems.
Page 81	Has this action been completed?	Martin Kirk	This action has now been completed.
Page 86	22/23 Corporate Health & Safety – please update the due date for this action	Martin Kirk	Target delivery date is October 2024.
Page 86	22/23 202122 Place Strategy HGP JD – has this action been completed?	Phillipa Zieba	Answer awaited from the responsible officer.
Page 87	22/23 202122 Place Strategy HGP JD – has this action been completed?	Fiona Jump	This has now been implemented.
Page 88 row 1	When will this action be completed?	Martin Kirk	This has now been completed.
Page 88 row 2	When will this action be completed?	Martin Kirk	This action has been completed.
Page 98	When was the last Website Penetration Test carried out?	Yvonne Salvin	Dacorum is (public Services Network) PSN certified which gives us confidence that the services we use over our network are compliant and that our data is protected. Government requirements are designed to ensure that we are defended against common threats such as opportunistic hackers and abuses of business processes, whilst being proportionate and aligned to our corporate objectives. The

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			<p>PSN certificate is issued annually and the Digital team is required to go through a robust audit process to maintain compliance. 2024 certification was awarded early in the New Year after a penetration test was completed on our webform pages in Oct 2023.</p>
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Report Title: EXTERNAL AUDITORS INTERIM ANNUAL REPORT 2022/23

Page and Paragraph Number	Question	Responsible Officer	Response
<p>Page 118</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 4</p>	<p>What is the probability and impact of the transformation programme slipping? Will the council develop sufficient headroom in its savings plans to mitigate this?</p>	<p>Fiona Jump</p>	<p>All transformation/change programme of work is susceptible to delays. The Dacorum programme of works is focussed on customer improvements where the emphasis is driven by getting it right first time, so is potentially susceptible to delays. The current Medium Term Financial Strategy includes no new financial savings from the transformation programme. So unlike in 2023/24 which included explicit savings there is a significantly reduced financial risk. There are services that are reliant on transformation projects to assist and support financial pressures that exist, for example the waste service. Once the savings requirement and savings/income generation concepts are developed as part of the 2024 MTFs, an assessment of deliverability and risk will be undertaken to assess the need for alternative mitigation strategies to mitigate the risk of any non-delivery of savings.</p>

Report Title: INDICATIVE EXTERNAL AUDIT PLAN 2023-24

Page and Paragraph Number	Question	Responsible Officer	Response
	None		

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Report Title: QUESTIONS FROM THE EXTERNAL AUDITOR TO AUDIT COMMITTEE – RISK OF FRAUD

Page and Paragraph Number	Question	Responsible Officer	Response
	None		

Report Title: STRATEGIC RISK REGISTER

Page and Paragraph Number	Question	Responsible Officer	Response
General	When will the council implement internal and external audit recommendations relating to risk appetite and lack of guidance for specific areas?	Fiona Jump	Internal audit recommendations will be implemented in time for Q4 2023/24 reporting- July Audit Committee. I am not aware of any outstanding external audit recommendations relating to risk.