



EAST
CAMBRIDGESHIRE
DISTRICT COUNCIL

Minutes of a meeting of the Audit Committee held in the Council Chamber, The Grange, Nutholt Lane, Ely on Monday, 20 March 2023, at 4.30pm.

PRESENT

Cllr Lis Every (Chairman)
Cllr Charlotte Cane
Cllr Mark Inskip
Cllr Daniel Schumann
Cllr Alan Sharp

OFFICERS

Ian Smith – Director Finance & S151 Officer
Maggie Camp – Director Legal & Monitoring Officer
Tracy Couper – Democratic Services Manager & Deputy Monitoring Officer
Anne Wareham – Senior Accountant (until end of item 46)

IN ATTENDANCE

Rachel Ashley-Caunt – Head of Internal Audit
Mark Hodgson – External Audit, Ernst & Young (until end of item 46)
Jacob McHugh – External Audit, Ernst & Young (until end of item 46)

40. **PUBLIC QUESTION TIME**

No public questions were received.

41. **APOLOGIES AND SUBSTITUTIONS**

No apologies for absence were received.

42. **DECLARATIONS OF INTEREST**

No declarations of interests were made.

43. **MINUTES**

The Committee received the Minutes of the meeting held on 30 January 2023.

A Member requested two amendments to Minute 38 on Corporate Risk Management Update Report, as follows:

Amendment of 5th paragraph to refer to the fact that the Member's requests for particular officers to attend meetings of the Committee had been refused on a number of occasions and the addition of wording to final sentence of the 5th paragraph to state that a list of officers who had attended the Committee would be provided by the Director Finance or Democratic Services Officer.

It was resolved:

That the Minutes of the meeting of the Committee held on 30 January 2023 be confirmed as a correct record and signed by the Chairman, subject to the above amendments.

44. **CHAIRMAN'S ANNOUNCEMENTS**

The Chairman had no announcements to make.

45. **EXTERNAL AUDIT – PROVISIONAL AUDIT RESULTS REPORT**

The Committee considered the provisional Annual Results Report, previously circulated.

Members were informed that the Audit had progressed well and was on track to be completed within the timescale agreed with the S151 Officer and his Team for a sign-off by the deadline of 31 March 2023. Mark Hodgson then updated the Committee on the areas of work identified as outstanding in the report at the time of publication as follows:

- Debtors)
- Grant Receipts in Advance)
- Housing Benefit expenditure testing)
- Related Party Transactions)
- Grant Income (excluding Covid related grants) All completed, no
- Property Plant & Equipment) matters to report
- Provisions & Litigation)
- Housing Benefits Expenditure)
- Related Parties)
- Collection Fund)
- Creditors – in review no matters to report
- Cash Flow Statement – 1 outstanding item
- Asset Register Valuations – last 3 assets outstanding: 1 travellers site, 1 car park, and The Hive Leisure Centre
- Journals Testing – in review
- Reserves - ongoing
- Group Statements – awaiting consolidation
- Going Concern – in review, 1 item to check with management

Mr Hodgson reported that there had been no uncorrected differences and 4 corrected differences as stated on page 7 of the Audit Results Report. Therefore, he anticipated giving an unqualified audit opinion as detailed in section 3 of the report. No additional assurances were required and no risks had been identified as a result of the Value for Money (VFM) Audit, resulting in an unqualified VFM conclusion.

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

A Member expressed concern and disappointment that the date of this meeting had not been deferred to enable a completed Audit Results Report to be submitted and reviewed fully by this Committee. This was a repeated and recurring issue which needed to be addressed. At the very least, a written update should have been provided by External Audit to the Members of the Committee after the agenda despatch/publication for this evening.

The Member then raised a question on the audit of the Fixed Assets Register, which was responded to by Mr Hodgson and he also confirmed that the Group Accounts were still subject to consolidation.

Another Member concurred with the view that a written summary of progress on the audit to date should have been provided this evening.

However, another Member commented that the Audit now was substantially complete, the External Auditor had updated the Committee this evening and only 3/4 outstanding areas remained.

A Member queried if one-off or systems errors were indicated from the audit results and answers to the questions thereon. In their opinion, systems errors were demonstrated and they questioned how a recurrence of these would be prevented in the future. The Member queried why the CIPFA checklist had not been completed and this was explained by the Director Finance. The Director Finance also expressed the view that a number of the items such as Covid Grants were one-offs, although he acknowledged that processes would need to be reviewed for future years. The Member then asked for the External Auditor's view regarding completion of the CIPFA checklist and he commented that, whilst it was preferable for this to be completed, the key issue was that all of the relevant areas were checked. The Member asked for this matter to be reviewed.

The Chairman thanked External Audit for their attendance and clear and comprehensive explanations.

It was resolved:

That the Audit Results Report be noted.

46. **STATEMENT OF ACCOUNTS 2021/22**

The Committee received a report (reference X166, previously circulated) containing the Statement of Accounts for 2021/22.

A Motion to accept the recommendation in the report to approve the Statement of Accounts was proposed and seconded.

An amendment then was proposed by Councillor Cane and Seconded by Councillor Inskip as follows:

'The Committee notes with concern that the 2021/22 Statement of Accounts submitted for approval were a version before the audit was complete. It therefore resolves that:

A meeting be arranged for this Committee to approve the 2021/22 Statement of Accounts once the audit is completed and a final version of the Accounts is ready for review.

The Director Finance provides this Committee with a timetable to ensure that the External Audit of the 2022/23 Statement of Accounts can be completed before the Committee papers are sent out seeking approval of the Statement of Accounts and that if this timetable slips, the Committee meeting will be moved so that it can review the post-audit version of the 2022/23 Statement of Accounts.'

Speaking in support of the amendment, Councillor Cane stated that it was a key responsibility of this Committee to review the Statement of Accounts and this was difficult to do if it did not have a completed audit of the accounts. She highlighted the outstanding issues relating to Fixed Assets and Group Accounts consolidation and stated that these had resulted in significant problems in previous years. It would not be responsible for this Committee to approve the Statement of Accounts under such circumstances. As this was a recurring issue, this Committee needed to plan for the future, with a realistic audit and meetings timetable, and contingency plans to allow for slippage in order that the Committee could see a final version of the Statement of Accounts and Audit.

Councillor Cane requested that a recorded vote be taken on the Amendment and Motion.

A Member commented that the Audit was very close to completion and he could see no evidence of an irresponsible approach being taken by this Committee.

Another Member concurred with the view that this Committee should be approving the final version of the Statement of Accounts post-audit, as it did not know the final position at this stage and whether there could be further material changes. The Committee would not be properly fulfilling its role, if it gave an officer delegation.

The Chairman highlighted that the officer delegation only would be valid if there were no changes that impacted upon the overall substance of the Accounts, and that, as S151 officer to the Council, the Director Finance had a professional and statutory obligation to make financial judgements/decisions on such matters and act within the limits of this delegation.

Members asked for a definition of 'overall substance of the Accounts', however, the Director Finance explained that this would be difficult to define, as it would be dependent on a number of factors relating to the individual items, but he gave an assurance that his role required him to make financial judgements/decisions in the best interests of the Council and within the limits of any delegation given to him.

Upon being put to the vote, the Amendment was lost, with voting as follows:

FOR (2): Councillors Cane and Inskip

AGAINST (3): Councillors Every, D Schumann, Sharp

ABSTENTIONS (0):

During discussion of the Motion, Members raised points as follows:

A Member expressed concern that the Motion referred to the term 'substance', which could not be defined and therefore was meaningless. They also were critical of the fact that the Motion did not seek to improve the situation for future years. Therefore, they considered the Motion to be deeply disappointing and irresponsible.

Another Member highlighted that there were only 3-4 outstanding External Audit issues, that they felt confident to give the delegation under such circumstances and that the Committee was not behaving irresponsibly by doing so. However, the Member concurred with the view that the 2022/23 Audit of the Statement of Accounts timetable needed to be better defined. Another Member supported the Member's views and stated that this Committee needed to trust the professional judgement of its officers.

Upon being put to the vote, the Motion was carried, with voting as follows:

FOR (3): Councillors Every, D Schumann, Sharp

AGAINST (2): Councillors Cane and Inskip

ABSTENTIONS (0):

It was resolved:

That approval be given to the 2021/22 Statement of Accounts as set out in Appendix 1, subject to the Director Finance, in conjunction with Ernst & Young (EY) and the Chairman of Committee, being authorised to make changes in relation to issues discussed during the previous item on the agenda in relation to the Audit Results Report, identified since the agenda was dispatched, and then, if required, any other changes that, in the opinion of the Section 151 Officer, do not impact on the overall substance of the Accounts, this prior to final sign-off by EY on or around the 31st March 2023.

47. **INTERNAL AUDIT PROGRESS REPORT**

The Committee considered a report (reference X167, previously circulated) advising Members of the work of Internal Audit completed for the financial year to date and the progress against the Internal Audit Plan.

The Chief Internal Auditor Rachel Ashley-Caunt, summarised the content of the update report and the outcome of the 4 audits completed since the last meeting of the Committee.

With regard to completion of the 3 remaining Audits in the Audit Plan, Ms Ashley-Caunt reported that the Asset Management and Procurement audits were in the final stages. The Cyber Security audit now would not be completed by the end of the current year, since a number of critical issues from other ICT areas impacting on this remained outstanding. It was anticipated that these would be addressed by the end of June enabling Internal Audit to give an assurance opinion for this audit.

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

Further questions/comments were raised by Members as follows:

In response to a question by a Member, the Director Finance confirmed that the Extra Responsibility Allowance payments policy and procedures had been updated to reflect current practice.

In response to a further question by a Member regarding whether the Tax implications for the Council of the payment to staff for ineligible Home to Office mileage had been addressed, the Director Finance agreed to seek clarification from the HR Officer and provide a written response to Members of the Committee.

A Member queried when the ICT Strategy/Service Plan would be completed and approved. The Director Finance reported that the timescale for completion was uncertain due to the ongoing staffing issues within the ICT Team, but it was anticipated that the work would be completed by the next meeting of the Committee scheduled for July.

A Member commented that ICT was a vital area impacting upon almost all core Council activities. Therefore, a timetable and milestones were required for addressing the outstanding issues.

The Member also queried if all staff expense claims had now been examined in the light of the audit findings. The Director Finance agreed to seek clarification from the HR Officer and provide a written response to Members of the Committee.

A Member expressed concerns at the delay of the Cyber Security audit and asked about the completion rate of Cyber Security training by staff and Members. The Director Finance stated that there had been a high level of staff completion but low rate of Member completion.

A Member queried when the changes to the Travel and Expenses Policy and Procedures would be implemented by. The Director Finance agreed to seek

clarification from the HR Officer and provide a written response to Members of the Committee.

It was resolved:

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

48. **INTERNAL AUDIT CHARTER AND STRATEGY 2023/24**

The Committee considered a report (reference X168, previously circulated) containing the Internal Audit Charter and Strategy.

The Chief Internal Auditor highlighted that the format of the Charter and Strategy had been fully reviewed and, whilst the content remained consistently aligned with the Public Sector Internal Audit Standards (PSIAS), some updates had been made, primarily to seek to further clarify the work of Internal Audit. In particular, one of the assurance levels had been amended to 'moderate' instead of 'satisfactory' and the impact/recommendation categories amended to 'High', 'Medium' and 'Low', as these were clearer and more widely understood terms. Members commended these changes.

It was resolved (unanimously):

That the Internal Audit Charter for 2023/24, as set out in Appendix 1 of the submitted report, be approved.

49. **INTERNAL AUDIT PLAN 2023/24**

The Committee considered a report (X169, previously circulated) presenting the draft Internal Audit Plan for 2023/24 which was recommended for approval and adoption by the Committee.

The Chief Internal Auditor explained that a 1 year rather than 2 year Plan had been produced, to accord with modern good practice service standards and a risk-based approach. However, a Reserve List was included in the Plan at Table 2 to flag-up lower priority items that were identified in the drafting of the Plan, which could be considered for inclusion depending on circumstances.

Members commended the move to a 1 year Audit Plan and the revised format of the Plan which was more agile.

A Member asked for the continuation of the real-time risk-based reviews and welcomed the proposed audit of the governance of Trading Companies. The Member queried if Internal Audit would have full access rights in relation to the latter audit and the Chief Internal Auditor confirmed that this was set out in the Memoranda of Understanding for the 2 Trading Companies, but she would be confirming arrangements with the relevant parties.

It was resolved (unanimously):

That the Internal Audit Plan for 2023/24, as set out in Appendix 1 of the submitted report, be approved.

It was further resolved (unanimously):

That the Director Finance be given delegated authority to approve amendments to the Audit Plan between Committee meetings, in consultation with the Chair of the Audit Committee.

50. **ICT AUDIT PROGRESS UPDATE**

The Committee considered a report (X170, previously circulated) giving an update on progress by the ICT Team on recent Internal Audit recommendations.

The Director Finance, as Director with responsibility for the ICT Team, reported that good progress was being made on the outstanding issues and matters were moving in the right direction with regard to the ongoing staffing issues.

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

A Member welcomed the significant progress made and commended the ICT Team on this. The Member raised a number of further points on the arrangements for the disposal of Hard Drives, which were responded to by the Director Finance. The Member also queried if there were sufficient resources for the implementation of the Incident Management Plan. The Director Finance expressed confidence that sufficient resources would be available.

Another Member emphasised the importance of the Cyber Security Audit in the light of the risks to authorities identified by the National Cyber Security Centre (NCSC) in the run-up to Elections.

Whilst again acknowledging the progress made by ICT, a Member stated that assurances were required regarding the outstanding issues and proposed a revision to the recommendation to simply note the report, in the interests of ensuring that the Committee had this assurance. Therefore, the Member proposed an amendment which was seconded and accepted by the Committee.

It was resolved:

That the report be noted, a further update report be submitted to the next meeting of the Committee and, if all of the outstanding actions have not been completed, a timetable with milestones for completion be provided to the Committee.

51. **FORWARD AGENDA PLAN**

The Committee received the Forward Agenda Plan

A Member queried why the External Audit Plan had not been submitted to this meeting, as originally detailed on the Agenda Plan, but had been deferred to the July meeting. The Member commented that this should be submitted to the March meeting in future, to accord with normal practice. The Director Finance reported that the External Audit timetable for 2023/24 was currently being finalised. In that connection, the Member requested that External Audit submit a Progress Report to the July meeting of the Committee, including an update on final position on the Audit of Statement of Accounts 2021/22. Other Members agreed that this would be appropriate.

The Member also referred to CIPFA training for Audit Committees that she had recently attended and thanked the Director Finance for arranging this. This had emphasised that Audit Committees should conduct an annual review using the CIPFA checklist, which had been recently updated. The Member also suggested that the outcome of this review should be reported to full Council. The Chairman stated that this would be a matter for the new Audit Committee following the District Council Elections. It was agreed that a copy of the new CIPFA Checklist for Audit Committees should be circulated to Members of the Committee.

It also had been stated at the CIPFA training that, where the Statement of Accounts Audit was falling behind schedule, the Audit Committee still could timetable consideration of the draft Annual Governance Statement (AGS) in accordance with normal practice.

It was resolved:

1. That the Forward Agenda Plan be noted and the following items be included on the Agenda Plan for the July meeting:

ICT Audit Progress Update (item 11 above refers).

External Audit Progress Report – including an update on final position on the Audit of Statement of Accounts 2021/22.

Consideration be given to inclusion of the draft Annual Governance Statement (AGS) in accordance with normal practice.

2. That the new CIPFA Checklist for Audit Committees be circulated to Members of the Committee.

The meeting closed at 6.21pm.

Chairman:.....

Date:

**AUDIT COMMITTEE
20th MARCH 2023
QUESTIONS FROM MEMBERS OF COMMITTEE**

Questions received from Councillor Inskip

Item 6 – Audit Results Report

What has the external auditor concluded in relation to their work on the valuation of other land and buildings?	EY will provide a verbal response at Committee.
Has the external auditor now been able to complete their work in relation to group accounts and what were their conclusions?	EY will provide a verbal response at Committee.
Does the Council plan to prepare a full CIPFA Disclosure Checklist and if yes when will this be completed?	There is no requirement to complete the CIPFA Disclosure Checklist. The Council has fit-for-purpose processes and procedures in place that comply with the CIPFA Code. Officers attend CIPFA closedown workshops where any changes are highlighted. These are then reflected in the Council's closedown processes.

Item 8 – Internal Audit Progress Report

Given that Council policy was not being following in relation to ERA payments shouldn't either the policy be adhered to or the policy be updated to reflect the current practice if that is deemed acceptable?	HR have amended the ERA policy to remove the requirement for Chief Executive approval in all cases, and to reflect that secondary authorisation is now required from either a Director or the Chief Executive. The ERA application form has also been updated. This was sent to Audit on 30/01/2023.
Are the Council's existing policies and procedures compliant with HRMC rules on business mileage?	Yes, the Council's procedures are compliant with HRMC rules on business mileage. Our 'Mileage Allowance Payments' (MAPS) go through PAYE and our compliance is also checked by HMRC.

<p>If not, what are the implications for the council and those individuals who have been paid travel expenses which fall outside the definition of business mileage?</p>	<p>Not applicable, see above.</p>
<p>What is the definition of an Essential Car User used in the Council's policies?</p>	<p>The NJC 'Green Book' Terms and Conditions, defines an essential car user as 'those whose duties are of such a nature that it is essential for them to have a motor car at their disposal whenever required. If the employee uses a private car in carrying out those official duties then they shall be entitled to receive the lump sum allowance and mileage rates set out'. It also defines a 'casual' car user as 'those for whom it is desirable that a car should be available when required.'</p>
<p>What is the process to define an employee an Essential Car User? And how is this reviewed given that 16% of staff on the scheme had not submitted any mileage claims in the last nine months?</p>	<p>Currently the Recruiting Manager is responsible for determining the car user status for a post. We do not currently have a process in place for reviewing business mileage. CMT recommended reviewing the mileage for a post as it becomes vacant. However, the new policy could include new arrangements for reviewing the mileage on an annual basis and changing people's car user status annually, if that is the preferred option.</p>
<p>What is the current forecast date for the approval of the ICT Strategy/Service Plan which has a date for implementation of 31 July 2022?</p>	<p>Work on the ICT Strategy is due to commence in April 2023 following the completion of the hardware / infrastructure renewal plan.</p>

Item 11 – ICT Audit Progress Up-date

<p>Have any checks been conducted to provide evidence that the Public Folder action has been completed to an adequate standard?</p>	<p>No Service leads were requested to data cleanse the public folders for their departments and provide up-dates. All responses received from Service leads have been stored confirming they have undertaken a data cleaning exercise and any requests for public</p>
---	--

	folders to be deleted have been actioned.
Has a trigger been identified for long term staff absence after which the bringing in of temporary support staff be considered to address capacity issues?	No One member of the team returned to work last week and the second is working on a phased return.

Questions received from Councillor Cane

Item 6 – Audit Results Report

<p>Questions to Directors of the Trading Companies –</p> <p>1 - why were the auditors not given the information which they requested in a timely manner?</p>	<p>The Director Finance has established that the Companies Auditors (PB) initially sent group information to the Council's Auditors (EY) on 9 December 2022.</p> <p>The Companies approved their respective accounts during September 2022 and these were noted by the relevant committees in September 2022.</p> <p>On 22 February 2023 EY requested access to PB files from 27 February 2023 and this was provided on 28 February 2023 (a short delay due to leave and PB organising with their IT department).</p> <p>Between 7 March 2023 and 9 March 2023 PB responded to EY queries in a timely and efficient manner.</p> <p>On 10 March 2023 EY requested an extension of time of access to files which was duly granted.</p> <p>On 14 March 2023 PB were informed that the file review was completed.</p> <p>As can be seen from the timeline PB acted swiftly to the requests from EY and information was provided in a timely manner.</p>
<p>2 – What is the timetable for completing the 2022/23 Accounts and for completing the Audit?</p>	<p>The Director Finance and ECTC/ECSS Finance Manager have met and agreed that the draft accounts will be completed and submitted for ECDC to include in the Group Accounts.</p>

	ECTC/ECTC accounts will be completed in August 2023 and the respective boards will approve the accounts in September 2023. The respective Shareholder Committees will receive the accounts for noting in September 2023.
Questions to Finance Director – 3 – Why were the journals not posted to record the £0.5m cash receipt in the general ledger? How have you satisfied yourself that this was a one-off rather than system error?	This was a bank reconciliation item at 31 st March. Usually it is immaterial so no adjustment is made. However, this year as it was a material amount it has been agreed to adjust bank and debtors.
4 – Why was £1m of grant income and expenditure recognised in error? How have you satisfied yourself that this was a one-off rather than system error?	This was an audit adjustment in 2020/21. It had to be reversed so that we could prove to BEIS the total income & expenditure on the ARG (Covid) grant.
5 – Why did the Council not complete the CIPFA Disclosure Checklist? Is it planned to complete this checklist for the 2022/23 Accounts?	CIPFA have confirmed that there will not be any changes to the Code in 2022/23. Officers have attended the CIPFA year-end closedown workshop for 2022/23.
6 – Does the Council intend to change its MRP policy and what would be the impact of complying with the DLUHC statutory guidance?	The Council's Treasury Management Strategy for 2023/24, recently approved by Full Council, continues to state that no MRP will be made on the short-term loan to ECTC, with instead the loan repayment being used to reduce the capital spending when it is received from the trading company.

Item 8 – Internal Audit Progress Report

<p>Questions to Payroll Officer/HR - 7 – Why were ERA payments made without Chief Executive approval?</p>	<p>The old ERA form did not include a section for secondary authorisation. However, the Directors had approved the payments via email.</p> <p>HR have amended the ERA policy to remove the requirement for Chief Executive approval in all cases, and to reflect that secondary authorisation is now required from either a Director or the Chief Executive. The ERA application form has also been updated. This was sent to Audit on 30/01/2023.</p>
<p>8 – Have these 3 ERA payments now been approved by the CE?</p>	<p>As above</p>
<p>9 - Has the template form for ERA payments been updated to include CE approval?</p>	<p>As above</p>
<p>Questions for service leads - 10 – Will you be introducing a development and monitoring template?</p>	<p>A new Service Delivery Plan template has been introduced for 2023/24 picking up the points raised in the Audit report.</p>
<p>11 – Will this improved reporting be in place for 2023/24? If not, when will it be in place?</p>	<p>See above</p>
<p>Questions to Payroll Officer/HR/Finance Director 12 – Have the over payments on expenses been corrected?</p>	<p>Yes</p>
<p>13 – What has been put in place to stop Essential Car Users from being paid the wrong mileage rate?</p>	<p>System updates to be implemented to aid claimants in choosing the correct car user scheme. New checklist to be included in the new Travel and Expenses Policy which will help both employee's submitting a claim and manager's checking a claim.</p>
<p>14 – What has been put in place to ensure that home to work mileage is consistently deducted?</p>	<p>Guidance on home to work mileage to be included in the new Travel and Expenses Policy.</p>

<p>15 - What reviews are carried out to ensure that staff receiving Essential Car User Allowances are still entitled to them?</p>	<p>We do not currently have a process in place for reviewing business mileage. CMT recommended reviewing the mileage for a post as it becomes vacant. However, the new policy could include new arrangements for reviewing the mileage on an annual basis and changing people's car user status annually, if that is the preferred option.</p>
<p>16 – How is it planned to improve these reviews?</p>	<p>As above</p>
<p>17 – How many staff receive these allowances?</p>	<p>There are 47 Essential Car Users</p>
<p>18 – When will approving managers receive a checklist and undertake training to ensure better oversight of expense claims?</p>	<p>The new Travel and Expenses Policy will include a checklist for managers to aid in the accurate review/approval of claims.</p> <p>The HR Officer already provides a demonstration of People Manager to new starters with line management responsibility during their HR Induction. The HR Officer will add to her induction checklist a new action to ensure that all approving managers receive guidance on what to look for when approving time and expense claims.</p> <p>When the new policy is introduced, we will look at holding briefing sessions for existing approving managers on what to look for when approving time and expense claims.</p>

Item 11 – ICT Progress Up-date

<p>Questions to the Finance Director – 19 – As at 30 January 2023 was there a project plan for completing the outstanding audit recommendations, including timetable and allocating responsibility?</p>	<p>No formal plan was drawn up as at 30th January 2023. As already discussed, the ICT team have had resourcing issues in recent months, so any attempt to draw up a formal plan would have been subject to significant change depending on the level of resources available.</p>
---	---

<p>20 – Has the Incident Management Plan now been reviewed and published? If not, by when will this be completed, by whom will it be completed and what resources have they been given to complete the action?</p>	<p>This has been prepared and is currently being reviewed by the ICT Manager and will be signed off by the Director, Finance by the end of March.</p>
<p>21 - By when will the ICT Strategy be completed, by whom will it be completed and what resources have they been given to complete the action?</p>	<p>Work on the ICT Strategy is due to commence in April 2023 following the completion of the hardware / infrastructure renewal plan.</p>
<p>22 - Has the Infrastructure Renewal Plan now been completed? If not, by when will this be completed, by whom will it be completed and what resources have they been given to complete the action?</p>	<p>It is in progress and will be drafted by the end of March 2023.</p>
<p>23 - By when will the Software Asset Register be completed, by whom will it be completed and what resources have they been given to complete the action?</p>	<p>The software register will be up-dated with all software by the end of March. This is an on-going action and will be monitored and up-dated regularly by the ICT Support Team.</p>