



Buckinghamshire Council

Audit and Governance Committee

Minutes

MINUTES OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON WEDNESDAY 6 MARCH 2024 IN THE OCULUS, BUCKINGHAMSHIRE COUNCIL, GATEHOUSE ROAD, AYLESBURY HP19 8FF, COMMENCING AT 10.00 AM AND CONCLUDING AT 1.05 PM

MEMBERS PRESENT

R Newcombe (Chairman), L Clarke OBE (Vice-Chairman), P Brazier, R Carington, A Collingwood, M Dormer, N Hussain, D King, N Thomas and S Wilson

OTHERS IN ATTENDANCE

T Butcher

Agenda Item

1 APOLOGIES

Apologies for absence had been received from Councillor W Raja.

2 DECLARATIONS OF INTEREST

Councillor L Clarke OBE declared a personal interest in relation to the general agenda in that she was in receipt of a Buckinghamshire Council administered pension.

3 MINUTES

RESOLVED:

That the minutes of the meeting held on 17 January 2024 be approved as a correct record.

4 BUCKINGHAMSHIRE COUNCIL STATEMENT OF ACCOUNTS UPDATE

The Committee received an update report on the 2020/21 Statement of Accounts along with an update on subsequent years' statements of accounts. The report also detailed Department of Levelling Up Housing and Communities (DLUHC) proposals to clear the audit backlog and the impact of these proposals and the provisional timeline for the Council. Councillor Tim Butcher, Deputy Cabinet Member for Accessible Housing and Resources and Mr Mark Stocks, Audit Partner, Grant Thornton, External Auditor were in attendance for this item. Mr David Skinner, Section 151 Officer introduced the update.

Key points raised during the update and throughout the discussion included:

- DLUHC had issued a consultation and cross-system statement on proposals to clear the

backlog of local audits in England and this was open until 7 March 2024. The three phases of the wider package of measures were set out in the report, in summary they were 'Reset', which included the statutory backstop date of 30 September 2024 for clearing the backlog up to and including 2022/23, 'Recovery', to ensure non-recurrence of the backlog, and 'Reform', which was to address systemic challenges in the local audit system.

- The national picture was that as at the end of December 2023, circa 80 local authorities had accounts outstanding from prior to and including 2020/21. This increased to around 140 local authorities for outstanding 2021/22 accounts and 200 for outstanding 2022/23 accounts.
- Clarification was provided that the proposed backstops still required parliamentary legislation. The Committee heard that the national picture had meant that these proposals were imperative and there was confidence that the legislation would progress in a timely way, although it was noted that uncertainty around the general election date in 2024 and the impact any potential new Government may have on proposals was unknown.
- The two major areas which required further work on the 2020/21 Statement of Accounts were in relation to journal testing and other land and building valuation. In relation to the journal testing, this was being held up by a technical issue with the external auditors being unable to download the journals for testing. An alternative method was now being worked on with a view to resolving this as soon as possible.
- The non-material errors around other land, buildings and infrastructure were highly complex with several technical areas to address which had to meet auditing and accounting standards. This meant that it was not as straight forward as consultants valuing all properties as this would involve significant cost and time implications and with valuations dating back to 2016/17. Options were currently being explored to conclude the issue in a reasonable and efficient way, which the Committee was keen to see done as soon as feasible. The issue related to assets being undervalued by around £30m. This issue did not impact on the general fund balance or usable reserves.
- It was noted that officers had responded very positively to the external auditor's requests for information and were committed to working with the external auditors in pulling the 2021/22 and 2022/23 accounts together in a timely manner with the aim for the external audit work to start on the 2023/24 accounts in July 2024, in preparation for them to be completed by the 2024-year end. There had been a significant number of hours put in to the 2020/21 accounts, both from officers and external auditors. The finance and accounts team were described as a strong team and there was confidence that the processes were in place to produce a good set of accounts for 2023/24 that should stand up to scrutiny. The budget approved by Full Council approved growth in the team to reflect the complexities and additional work the team was expected to handle.
- The Committee heard that there would be some kind of limited or disclaimed opinion on the 2021/22 and 2022/23 accounts, however there was commitment from all sides to do all the necessary associated work to move on to the 2023/24 accounts in a timely manner. Assurance was given that resources were available to hit the 31 December 2024 target for all catch up work to have been completed.
- Assurance was given that any special meeting of the Committee to approve the 2020/21 Statement of Accounts would be arranged in good time. At the conclusion of the 2020/21 accounts a lesson learned paper would be presented to the Committee outlining the issues that had been encountered and how they had been addressed. The improvements would then be evidenced in the production and quality of the working papers for the subsequent years' accounts.

RESOLVED:

- 1. That the progress on the 2020/21 Audit of Accounts be noted.**
- 2. That the Department of Levelling Up Housing and Communities (DLUHC) proposals to clear the audit backlog be noted.**
- 3. That the impact and provisional timeline to clear the backlog for the Council be noted.**

Note 1: Councillor M Dormer joined the meeting at 10.10 a.m.

Note 2: Councillor A Collingwood left the meeting at 10.30 a.m.

5 EXTERNAL AUDITOR INTERIM ANNUAL REPORT 2022/23

The Committee considered the External Auditor's Annual Report on Buckinghamshire Council for 2022/23. Under National Audit Office (NAO) Code of Practice regulations, external auditors were required to make a Value for Money (VfM) assessment to consider that local authorities had put in place proper arrangements to secure economy, efficiency, and effectiveness in its use of resources. The report provided detail on the Council's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Under the annual reporting on VfM arrangements, auditors were required to undertake work to provide a commentary against three criteria set by the NAO, these were financial sustainability; governance; and improving economy, efficiency, and effectiveness. Grant Thornton's conclusion of the Council's Value for Money detailed assessment was provided in Appendix A and was summarised within the covering report.

Mr David Skinner, Section 151 Officer and Mr Mark Stocks, Audit Partner, Grant Thornton presented the report.

Key points raised during discussion included:

- From an external audit perspective, the report was described positively, with it being noted that the Council was in a good position relative to other Councils of similar sizes. A continued focus was required on delivering significant savings plans, and whilst there were risks around income generation it was felt that these were manageable and resolvable. Further, it was noted that when the reserves position had been reviewed, there was a relatively good general fund and level of earmarked reserves which could be used as financial challenges arose over the coming year.
- There were no significant concerns around governance, although there had been some issues noted in respect of complaints which should be an area of focus. The issue identified around financial statements being a weakness should be resolved by the end of the year when the accounts were back up to date as noted in the previous item.
- There continued to be challenges in children's services which remained an area of focus until an Ofsted re-inspection. It was noted that significant improvements had been made in this area, and additional investment had been approved through budget provision to address areas of need. There had been improvements seen in adults' services, however financial pressures remained and having measures in place for demand management was key.
- A Member queried the stable direction of travel from the 2021/22 version of the report, as the number of recommendations had increased quite significantly for 2022/23. It was explained that the Council was a very large organisation, and as such there would always be recommendations for improvement, however external audit noted that finances were in a stronger position than many other local authorities and governance remained a strength of the Council. The progress in children's services was evident and the savings plan, whilst challenging, was seen as being achievable.

- In terms of savings, it was explained that in 2023/24, circa 90% of savings and income targets had been achieved with the main issue being the lower income from the energy from waste plant, which was the reason the EfW reserve had been utilised.
- A Member identified that toward the end of page 37 of the reports pack it was noted that an improvement recommendation had been made in respect of distinguishing between recurring and non-recurring savings, however this did not appear in the improvement recommendations. The Committee agreed that a recommendation should be added to the final report.

ACTION: Mr Stocks to add a further improvement recommendation around the Council distinguishing between recurring and non-recurring savings.

- The Committee went through each recommendation, making the below points on each:
 - *Recommendation 1:* Recommendations had been made during the budget scrutiny process for 2024/25, all except one had been agreed by the Cabinet. The Committee thought it was important that further detail on this recommendation be discussed in the relative forum and agreed to refer it to the Finance and Resources Committee (F&R).
 - *Recommendation 2:* It was also agreed that this recommendation should be referred to F&R and Transport, Environment and Climate Change Select Committee (TECC). It was noted that there was a yearly review of the Air Quality and Climate Change action plan on the TECC work programme and this recommendation could link into that discussion.
 - *Recommendation 3:* It was agreed to refer this recommendation to F&R, with the suggestion that they review the people plan. The Committee agreed that F&R should also ensure there was a half yearly or annual update on the AURA programme. It was agreed that internal audit would review the comment around duplication of systems and processes.
 - *Recommendation 4:* The reserves summary and outturn monitoring would be picked up through the budget scrutiny process.
 - *Recommendation 5:* This had now been achieved.
 - *Recommendation 6 and 7:* These would both be referred to F&R.
 - *Recommendation 8:* It was confirmed that this had now been actioned and the system had been amended to map strategic risks to corporate priorities. Reporting going forward would demonstrate the link between the two.
 - *Recommendation 9:* This was in progress; the 24/25 internal audit plan was in planning and discussions around thematic audits relating to schools would be held with the newly appointed Service Director for Education.
 - *Recommendation 10:* It was agreed to refer this to the Chairman of the Member Development Working Group. Members noted that reminders around updating registers of interest were sent twice a year, however the suggestion was made that this could be more pro-active, for example leaving blank interests forms on Members desks at the Council AGM to ensure they were updated annually, at the least. The Committee also suggested that Members should be asked to demonstrate that they had updated their interests, much in the way that they need to demonstrate completion of statutory training such as for those who sit on planning and licensing committees.
 - *Recommendation 11:* This would be referred to the Risk Management Group for further discussion. Members raised concern that monitoring of key performance indicators was reviewed by Cabinet, however received little scrutiny from other Council committees. It was discussed that it was also raised at the 2025 Constitution Working Group with the suggestion that the governance of KPI setting be reviewed by this committee and the monitoring of the KPIs be the responsibility of each relevant select committee.

- *Recommendation 12:* To be referred to the Risk Management Group. The Committee discussed value for money concerns and the importance of benchmarking being relevant as other authorities would unlikely be facing the exact issues that this Council was. It was noted that there was a thorough contract procurement process and performance metrics set out in contracts which needed managing throughout the life of the contract. The pre-briefings on large budget areas such as children's services, and adults, delivered to budget scrutiny members were welcomed and improvements were being made year on year to that process in reviewing case studies. It was to be considered further whether a review, in governance terms should come to this committee or to F&R.
- *Recommendation 13:* This was picked up as part of agenda item 13.
- *Recommendation 14:* The Business Assurance team was progressing this and would monitor training uptake through the anti-fraud and corruption policy.
- *Recommendation 15:* This was picked up as part of agenda item 13.

ACTION: The Chairman to write to the appropriate Select Committee Chairmen and Member Development Working Group Chairman to refer the above recommendations as noted, for consideration to be given to adding them to their respective work programmes. The letter would require a response to clarify actions taken which would be relayed to this Committee.

ACTION: Ms M Gibb to give further consideration to the recommendations referred to the Risk Management Group.

RESOLVED:

That the findings of the external auditor as detailed at Appendix A on the Council arrangement for securing Value for Money in its use of resources, the recommendations made, and management's response be noted with the addition of a financial sustainability recommendation in relation to distinguishing between recurring and non-recurring savings.

6 ANNUAL GOVERNANCE STATEMENT 2022/23 – ACTION PLAN UPDATE

The Committee received a report which contained an action plan update in respect of the Annual Governance Statement 2022/23. At its meeting on 27 September 2023, the Committee approved the Annual Governance Statement 2022/23 ('the AGS'). The AGS included an action plan on certain strands of governance activity. This report updated the Committee on the implementation of these actions. A round-up of all actions would feature in the Annual Governance Statement for 2023/24, in accordance with best practice. Mr Glenn Watson, Principal Governance Officer presented this item.

Actions which had been fully completed were detailed at paragraph 2.1 of the report appended to the agenda pack. These included the adoption and publication of a local code of governance as well as the governance arrangements for dealing with the community governance reviews and constitutional changes required in light of the 2025 elections and reduction in councillor numbers.

Members' attention was drawn to page 75, in relation to care leavers, it was advised that the Improvement Board chaired by an independent person was no longer in place. The role of the Board had been absorbed by the senior leadership team within the service area.

Members were invited to write to Mr Watson with any comments they had.

RESOLVED:

That the periodic update on the Annual Governance Statement Action Plan 2022/23 be noted.

7 ANNUAL REVIEW OF COMPANY GOVERNANCE

The Committee considered a report detailing an annual review of company governance. This report informed the Committee of the arrangements currently in place, and the actions currently planned, for managing the Council's company governance. The Council was associated with four commercial entities (Aylesbury Vale Estates, Buckinghamshire Advantage, Consilio Property Ltd. And London Road Business Park Management Ltd) and, in March 2022, the Cabinet created a Shareholder Committee to manage the Council's interests. Since then, the Shareholder Committee had overseen certain developments in company governance, including a self-assessment against best practice and the creation of conflicts of interests guidance for councillors, officers and directors. Separately, an Internal Audit had recently been undertaken into the Council's company governance.

A range of governance improvements had been made during 2022/23 and 2023/24 as outlined in the report. Local Authority Review Guidance had been revised in 2023 to now includes a 'section 7' which includes areas of focus for members of a shareholder, scrutiny or audit committee to consider. The priorities for 2024/25 were also noted within the report. Mr Glenn Watson, Principal Governance Officer presented this item.

During discussion, points raised included:

- A Member highlighted a potential conflict between the covering report and Shareholder Committee terms of reference, in that the report noted that Cabinet Members with portfolios related to the companies' objectives were not ordinarily considered for appointment to the Shareholder Committee, however the Cabinet Member for Accessible Housing and Resources, which included responsibility for property and assets, and the Cabinet Member for Planning and Regeneration were members of the Shareholder Committee. It was noted that as it undertook an executive function, appointments were limited to Cabinet Members, however it would be checked further as to whether there were specific conflicts.

ACTION: Mr Watson to undertake further checks around potential Cabinet role / Shareholder Committee membership conflicts.

- The Committee raised concern that four was a low number for membership of the Shareholder Committee, as was the quorum of two, although it was noted that the Chairman of that Committee would hold a casting vote in instances of tied votes. It was said that the Finance and Resources Select Committee had raised a similar concern at a recent meeting. Dependant on the outcome of the above action, the Committee would then give further thought to raising this with Cabinet.
- A Member requested that consideration be given to adding the potential pool of company directors to BucksNet, where current Directors of companies were listed.
- The Committee challenged the specific purposes of the entities and queried whether they offered the Council any additional benefits, to that which the Council could do itself. The Committee was advised that the entities were legacy council arrangements which would have reflected aspirations and opportunities available at the time they were created. The Shareholder Committee reviewed business plans annually and as part of this would consider the most effective and efficient way of the entities discharging their functions which could lead to decisions around their future longevity.
- The Committee requested that this be an annual report, and that the Risk Management Group ensure that companies had appropriate risk management processes in place. The Committee also queried whether it should receive an annual review of council assets with a view to ensure that they were held in the most appropriate manner in terms of governance.

ACTION: Ms M Gibb to add an annual review of company governance to the 24/25 work programme, to ensure company governance was reviewed annually by the

Committee.

RESOLVED:

That the annual review of company governance be noted.

8 ANNUAL RIPA AND COMMUNICATIONS DATA REPORT

The Committee received a report which provided oversight of the use of powers under the Regulation of Investigatory Powers Act 2000 (RIPA) and policies which were part of the governance arrangements in relation to the exercise of the Council's functions. The report provided information on further matters to consider including exercise of powers, review of procedures and training and awareness. A review of the Council's Covert Surveillance Policy had been carried out and was appended to the report with suggested amendments highlighted.

Nick Graham, Service Director for Legal and Democratic Services, presented the report. During discussion, points raised included:

- Powers had been sparingly used, and when used were predominantly to make test purchases to ensure premises were not making underage sales of tobacco and alcohol. The policy's revision reflected covering areas such as the use of drones, social media and ensuring vulnerable people were not involved when doing covert operations.
- Members raised that the officers' names on page 124 would require updating to reflect Mr Graham's impending departure from the Council. It was also raised that paragraph 99 on page 121 would read more appropriately as *"...at the end of a period of 12 months from its authorisation."*

ACTION: Legal services to update the senior responsible officer's details on page 124 and the wording on page 121 as above.

- The policy would be brought back before the Committee on an annual basis.

The Committee placed on record its thanks to Mr Graham, who would shortly be leaving his role at the Council, for all his hard work and commitment since the inception of the Council.

RESOLVED:

1. **That the report be noted.**
2. **That the updates to the Buckinghamshire Council Covert Surveillance Policy be approved and adopted.**

9 ANTI-FRAUD AND CORRUPTION AND ANTI-MONEY LAUNDERING POLICIES

The Committee received the latest Anti-Fraud and Corruption and Anti-Money Laundering policies to consider and comment on. The Anti-Fraud and Corruption Policy (Appendix 1) set out Buckinghamshire Council's commitment to tackling fraud and corruption. The Anti-Money Laundering Policy (Appendix 2) should be read in conjunction with the Council's Anti-Fraud and Corruption Policy.

The Anti-Fraud and Corruption and Anti-Money Laundering Policies had been reviewed and updated to reflect current legislation/guidance and structure changes. Ms Maggie Gibb, Head of Business Assurance & Chief Auditor presented the policies.

During discussion, the Chairman suggested that the Anti-Fraud and Corruption Policy make explicit reference to Council prosecutions complying with the Code for Crown Prosecutors and included reference to all unused material being preserved so that it could assist the defence in appropriate cases. It was confirmed that all unused material was preserved, and the point on

complying with the code of crown prosecutors was noted and liaison with legal would take place to amend this within the policy.

ACTION: Ms M Gibb to include reference to unused materials being preserved and include reference to complying with the Code for Crown Prosecutors.

Further, it was clarified that retention policies were adhered to across the Council.

RESOLVED:

That the Anti-Fraud and Corruption and Anti-Money Laundering Policies be approved.

10 RISK MANAGEMENT GROUP UPDATE

The Committee received a report presented by Ms Maggie Gibb, Head of Business Assurance, which provided an update on the Risk Management Group (RMG) meeting held on 18 December 2023, at which the group considered the Children's Services Risk Register, presented by the Corporate Director for Children's Services, the Assistant Director for Strategy and Performance and the Head of Finance for Children's Services. The key risk themes were set out in the report appended to the agenda pack.

The Group also received an update on the Secondary Transfer Test (11+) Results Release Feedback from Children's Services as well as an update on emerging risks, noting the process for identifying and considering risks as they emerged.

The Committee was advised that Councillor R Carington had resigned from the Committee and had been replaced by Councillor A Collingwood.

RESOLVED:

That the report be noted.

11 23/24 BUSINESS ASSURANCE STRATEGY UPDATE (INCL. INTERNAL AUDIT PLAN)

The Committee received a Business Assurance Strategy update which included progress against the 2023/24 internal audit plan. The report provided an update on the internal audit work being undertaken by the Business Assurance Team against the approved 2023/24 plan. The 2023/24 Internal Audit Plan had been reviewed to identify the key audit activities to be delivered considering the priorities within the directorates and working around any key service priorities. Delivery of the overall Business Assurance work plans, including internal audit, helped ensure that there was an appropriate governance and control framework in place and that risk management was embedded across the Council to enable the achievement of set objectives. Ms Maggie Gibb, Chief Auditor and Head of Business Assurance presented the report.

During discussion, points raised included:

- Quarter four was a busy period for the team, and several significant reviews were in progress as highlighted in the report. Members were advised that there had been a focus on the delivery of risk management training sessions across the organisation to ensure officers remained aware of their roles and responsibilities in relation to risk management. The Risk Champions Network had been reintroduced which consisted of at least one risk champion for each directorate and allowed best practice to be shared which further embedded risk management processes.
- At the time of this meeting, four internal audits had been finalised since the last meeting, nine were at draft stage and there were nine engagements underway. Five grant certifications had also been completed.
- The Committee heard that the Institute of Internal Auditors had recently issued the

revised International Professional Practices Framework, which included the new Global Internal Audit Standards. CIPFA had not yet clarified whether the Public Sector Internal Audit Standards (PSIAS) would be amended to reflect these new standards, however further information would be provided to the Committee as implications became known.

- The Business Assurance Team had carried out a self-assessment against the PSIAS and confirmed that the team conformed with the standards.
- It was noted as a positive that 86% of outstanding management actions had been completed, and good progress was reported on school related management actions with 93% of those outstanding having been completed. Thematic audits on common school themes would commence from Q1 of 2024/25, with discussions due to be held between business assurance and the newly appointed Service Director for Education.
- The Committee queried the deferred housing and regulatory services internal audits, and suggested this was a priority area due to budget pressures and the long waiting time for those on the Home Choice register. Assurance was given that the audit would be undertaken in 2024/25, and in the meantime the business assurance team would undertake assurance work to assess interim delivery of the services transformation programme and identify weaknesses ahead of the internal audit.
- In relation to the medium to low-risk internal audits, it was explained that due to resources these were the audits that would be undertaken as capacity allowed, although they were not deemed a high priority so there were no definitive timescales around their commencement. Audits were reassessed to reflect priority areas as the internal audit plan was fluid.
- Members were advised that recruitment to the assurance lead post had been unsuccessful, and the risk manager was picking up this work at present whilst it was reviewed further as to whether this was the best role to recruit to or whether the structure could be revisited.
- Members highlighted the importance of contract management and queried how the internal audit would capture contracts across the whole council. It was explained that the internal audit could only look at a sample with findings then shared wider across the supplier relationship network. Many contract managers who used the contract management system undertook best practice self-assessments to drive good practice.

RESOLVED:

That the report be noted.

12 FARNHAM PARK SPORTS FIELDS CHARITABLE TRUST - UPDATE

The Committee received an update on the Farnham Park Sports Field Charitable Trust (the Trust) and its future sustainability. At the Audit & Governance Committee meeting on 27 September 2023, when reviewing the Trust's 2022/23 annual report and statement of accounts, the Committee raised its ongoing concerns around the declining assets and therefore asked Cllr Clive Harriss, Cabinet Member for Culture and Leisure, to provide an update report to this meeting on the plans to secure the Trust's future financial sustainability, so that when the subsequent year's accounts were presented there would be clear mitigating actions put forward.

The work to develop the plans for future financial sustainability was progressing well however as further due diligence was required in order to present the Committee with conclusive recommendations, Cllr Harriss wrote to the Audit & Governance Committee Chairman to request that his attendance be deferred to a future meeting when more information could be provided. This request was agreed by the Chairman, with the proviso that a report be provided by way of an update for members. The report appended to the agenda pack, set out the work in progress, including target dates for decision making and implementation, noting that the latter

would be determined by the route selected. The Committee welcomed hearing from the responsible Cabinet Member at its next meeting on 8 May 2024.

The Committee requested clarification that the local members were being engaged with and consulted on in respect of the proposals for Farnham Park.

ACTION: Mr L Ashton to liaise with the relevant officers and circulate a response to the Committee. Mr Ashton to also invite the Cabinet Member for Culture and Leisure to the Committee meeting on 8 May 2024.

RESOLVED:

That the update be noted.

13 CONTRACT PROCEDURE RULES – WAIVERS & BREACHES

The Committee received a report which provided a quarterly summary in relation to compliance with the Council's Contract Procedure Rules (CPR's), compliance with the Public Contracts Regulations 2015 as well as summarising waivers and breaches. It also provided a summary of the current procurement culture in the Council.

This report covered the second and third quarter of financial year 2023/24, July to December 2023. The Council was subject to Procurement Legislation when entering contracts with suppliers. These laws must be followed regardless of the type of goods, services or works contract. A summary table of contract waivers over the last 12 months was included at Appendix 1.

Mr Mark Preston, Assistant Director for Finance presented the report.

During discussion, points raised included:

- There were valid reasons behind the use of the majority of waivers, for example with homecare contracts to allow time for the new dynamic purchasing vehicle to be in place and using the same contractors for phase two of the Kingsbrook school extension as were used for phase 1 as this had a number of benefits to the Council.
- High value waivers were set out at paragraph 4.3 of the report and the Committee was pleased to note that there had been no breaches reported in this period. Within the waivers set out at 4.3, Members requested that timelines and dates be added to *3. Communities - North Waste Collection and Street Scene Services Supplier: Chambers Engineering* and *6. Communities – Parking Services – Security - multi-storey car parks Supplier: Risk Management Security Services* to make it clearer where targets were or were not met.

ACTION: Mr M Preston to add timelines to the above high value waivers.

- It was noted that cumulative spend on procurement cards for white goods totaled up to a significant amount, these were individual spends where an individual may require white goods and these were being purchased from the same supplier. As such, a central contract for purchasing white goods had since been entered.
- Members recognized that the report reflected continuous improvement and that waivers were used for valid reasons, however noted that the external auditor had recognized that there remained a large number of waivers totaling circa £38m which may suggest further improvement work could be done. It was agreed that those waivers which perhaps could have been avoided would be highlighted in future reports.

RESOLVED: That the report and the work of the Strategic Procurement Team be noted.

14 ACTION LOG

The Committee considered the latest action log as attached to the agenda pack and agreed that the following actions proposed for closing could be closed:

- 8. Buckinghamshire Pension Fund – 22/23 Audit Plan and Fee Letter
- 15. Buckinghamshire Pension Fund 22/23 Audited Statement of Accounts (3)
- 18. Annual RIPA and data communications report

The Committee agreed the further actions could be closed:

- 9. Farnham Park Sports Fields Charity Annual Report and Financial Statements (1)
- 20. Preparations for 2025 Council - Constitutional arrangements
- 21. Whistleblowing Policy (1)

The Committee also requested that action 1. Local Member Engagement be left open whilst the Chairman review the action.

RESOLVED:

That the action log be noted.

15 WORK PROGRAMME

A Member suggested that it would be beneficial to review how pothole claims were managed, and it was discussed whether this would be more appropriate for the risk management group to review. Further thought would be given to this issue.

ACTION: Ms M Gibb to review the appropriate committee/group to review pothole/insurance claims.

RESOLVED:

That the work programme be noted.

Note 3: Councillor R Carington left the meeting at 12.30 p.m.

16 DATE OF THE NEXT MEETING

Wednesday 8 May 2024 at 10 a.m.

17 EXCLUSION OF THE PUBLIC

RESOLVED:

That pursuant to Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting during consideration of Minutes No 18, 19 and 20 on the grounds that they involved the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act as defined as follows:

Minute 18 – Confidential Minutes of the Audit and Governance Committee held on 17 January 2024

Minute 19 – 2023/24 Business Assurance Strategy Update –Completed Audits and Audit Action Tracker

Minute 20 – Confidential Action Log

18 CONFIDENTIAL MINUTES

RESOLVED:

That the confidential minutes of the meeting held on 17 January 2024 be approved as a correct record.

19 23/24 BUSINESS ASSURANCE STRATEGY UPDATE - COMPLETED AUDITS AND AUDIT ACTION TRACKER

The Committee held a discussion on several completed internal audits, discussing their findings and the required actions to be taken by management.

RESOLVED:

That the report be noted.

20 CONFIDENTIAL ACTION LOG

The Committee considered the confidential action log and

RESOLVED:

That the current Action Log (confidential) be noted.