

Audit and Governance Committee action log

Last updated: 22 February 2023

No.	Action required	Lead	Date raised	Due date	Action taken	Date resolved (grey when resolved)	Status
1	Local Member Engagement That an update be provided on assessing member engagement in Cabinet and Cabinet Member decisions. This piece of work may be undertaken by the newly in post Principal Governance Advisor. Consideration should also be given to sharing this report with the Finance and Resources Select Committee.	Maggie Gibb / Governance Officer	25-Jan-22	30-Jun-22	Update Sept 22: Work to be progressed as part of Corporate Governance review being undertaken by Principal Governance Advisor. Update Nov 22: Work to be achieved by end of March 2023; initial scoping taking place with Deputy Monitoring Officer and to be taken forward by Principal Governance Officer.		Ongoing
2	Farnham Park Sports Field Charity and Higginson Park Trust To ensure that the 22/23 accounts, and subsequent years are signed by a separate officer to the S151 officer on behalf of the Council as Trustee	Dave Skinner	27-Sep-22	01-Apr-23	Update Nov 22: Alternative officer being considered Update Jan 23: Proposal is that one of the Assistant Directors will sign off FPT and HPT accounts and they have sufficient seniority as Deputy S151's. Will need to think about how this works with preparation and separation of duties but that will be the working premise. Update March 23: The Assistant Director of Finance (Pensions, Procurement and Revenues & Benefits) will sign the 2022/23 accounts for the Farnham Park Sports Field Charity and Higginson Park Trust as a deputy s151 officer and who is completely independent of the 2 organisations.		Ongoing
3	2022/23 Business Assurance Strategy Update To clarify whether there were any proceeds of crime orders or compensation ordered by the Court for the counter fraud offence sentence referred to in the November meeting papers	Maggie Gibb	23-Nov-22	01-Feb-23	Update Jan 23: Will provide update on recovery of fraud cases for 22/23 at March A&G meeting Update March 23: 1 case went to court and was successfully prosecuted. The costs as at 18/1/2022 which were paid by Milegate Ltd are set out below. •Count 1 – Fine £21,000 (25% credit allowed for guilty plea) •Count 3 – No separate penalty •Costs - £7,410 (50% of total costs thus far for all defendants) •Statutory surcharge applies There is another case awaiting trial – the trial date is being set on Friday 17th March.		Ongoing
4	Buckinghamshire Statement of Accounts 20/21 To arrange briefing session for Committee Members on the report tabled at the meeting on 1 February 2023.	Dave Skinner/ Maggie Gibb / Leslie Ashton	01-Feb-23	29-Mar-23	Update March 23: Briefing session for Committee Members scheduled to place on Friday 24th March.		Ongoing
5	Buckinghamshire Statement of Accounts 20/21 A comprehensive lessons learned report to be produced and presented to the Committee at the appropriate time.	Dave Skinner	01-Feb-23	31-Dec-23	Update March 23: A comprehensive list of lessons learnt is being compiled as the audit of the 2020/21 accounts progresses and considered in preparation for the audit of the 2021/22 and 2022/23 accounts.		Ongoing

No.	Action required	Lead	Date raised	Due date	Action taken	Date resolved (grey when resolved)	Status
6	External Auditors Annual Report To establish what would be most appropriate for the Committee to review in terms of the Council's subsidiary companies, whether there would require a change to the terms of reference of this committee and produce an annual report on companies' governance.	Dave Skinner / Glenn Watson	01-Feb-23	01-Sep-23	Update March 23: The Audit & Governance Committee's remit for considering the Council's governance arrangements are deliberately widely drawn. They include the remit to: "Consider the Council's corporate governance arrangements and make recommendations to ensure compliance best practice". This includes the arrangements for the governance of the Council's subsidiary companies. As such, it is intended later in the 2023/24 council year to bring forward an annual report on company governance to this Committee. This is consistent with the Annual Governance Statement 2021/22 which included an action for bringing company governance to the attention of the Committee as part of its existing remit. No change to the existing terms of reference is needed to achieve this. Any wish for a separate reference to company governance could be made to the Monitoring Officer and Constitution Review Group.		Ongoing
7	Treasury Management Strategy 2023/24 The Strategy to be updated to include reference to the Section 151 Officer in relation to the proposed addition in relation to investments in other local authorities	Julie Edwards	01-Feb-23	22-Feb-23	Update March 23: The Strategy agreed by Council at their meeting on 22nd February 2023 was updated to reference the Section 151 Officer.		Ongoing
8	Risk Management Group update (1) To share with the Committee the timeline of the independent review being carried out by Mazars to provide assurance over the effectiveness of the transition to the new highways contracts arrangements and when this would be presented to the Committee	Selina Harlock	01-Feb-23	29-Mar-23	Update March 23: Brief summary included in the Business Assurance Strategy Update. Phase 2 of the review in progress and a phase 3 review planned for post go-live. No material concerns raised from the phase 1 review, however all recommendations are being reviewed to determine if management have taken them on board or not, if not what is the impact on the transition plans and deliverables. Summary findings for phase2 and 3 will be presented to the committee when completed.		Ongoing
9	Risk Management Group update (2) To add the 2020/21 Statement of Accounts to the RMG work programme at the appropriate time	Maggie Gibb	01-Feb-23	01-Dec-23	Update March 23: Included on the RMG Forward Plan.		Ongoing
10	Contract Procedure Rules - Waivers and Breaches (1) To inform the Committee of the governance process for reporting for waivers and breaches and whether these were reported to the Finance and Resources Select Committee	Simon Davis	01-Feb-23	29-Mar-23	Update March 23: The waivers and breaches report are not required to be sent to the Finance and Resources Select Committee. Governance process for waivers: 1. The Officer completes the Waiver Report and sends to the Procurement Team for registration 2. Procurement reviews the Waiver and completes the commercial section, obtains Finance and Legal advice where appropriate 3. Procurement sends to Section 151 Officer or Head of Procurement for approval 4. The Officer obtains signatures and comments from their Corporate Director and Cabinet Member or Portfolio Holder		Ongoing
11	Contract Procedure Rules - Waivers and Breaches (2) To review how training statistics were presented in future reports to give a wider understanding of overall take up.	Simon Davis	01-Feb-23	01-Sep-23	Update March 23: Training delivery statistics are being reviewed with further contextual data being considered.		Ongoing
12	General To arrange a session open to all Committee Members to cover the different technical areas and terms dealt with by the Committee.	Maggie Gibb / Dave Skinner / Leslie Ashton	01-Feb-23	29-Mar-23	Update March 23: Planning for this session is underway and session will be scheduled in April/May.		Ongoing

No.	Action required	Lead	Date raised	Due date	Action taken	Date resolved (grey when resolved)	Status
12	Work Programme To include reasons within the work programme where items are deferred	Maggie Gibb	01-Feb-23	29-Mar-23	Updated March 23: Reasons provided for the items that have been deferred		Ongoing