

**Audit and Governance Committee action log**

Last updated: 27 June 2023

No.	Action required	Lead	Date raised	Due date	Action taken	Date resolved (grey when resolved)	Status
1	<p><b>Local Member Engagement</b> 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.</p>	Maggie Gibb / Governance Officer	25-Jan-22	30-Jun-22	<p><b>Update Sept 22:</b> Work to be progressed as part of Corporate Governance review being undertaken by Principal Governance Advisor.</p> <p><b>Update Nov 22:</b> 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.</p>		Ongoing
2	<p><b>Farnham Park Sports Field Charity and Higginson Park Trust</b> 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</p>	Dave Skinner	27-Sep-22	01-Apr-23	<p><b>Update July 23:</b> The 2022/23 accounts will be ready for approval for September committee and The Assistant Director of Finance – Pensions, Procurement and Rev &amp; Bens will sign these accounts when ready.</p> <p><b>Update March 23:</b> The Assistant Director of Finance (Pensions, Procurement and Revenues &amp; 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.</p> <p><b>Update Jan 23:</b> 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</p> <p><b>Update Nov 22:</b> Alternative officer being considered</p>		Ongoing
3	<p><b>2022/23 Business Assurance Strategy Update</b> 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</p>	Maggie Gibb	23-Nov-22	01-Feb-23	<p><b>Update July 23:</b> No proceeds of crime orders or compensation ordered for the case referred to.</p> <p><b>Update March 23:</b> 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.</p> <ul style="list-style-type: none"> <li>•@ount 1 – Fine £21,000 (25% credit allowed for guilty plea)</li> <li>•@ount 3 – No separate penalty</li> <li>•@osts - £7,410 (50% of total costs thus far for all defendants)</li> <li>•@tatutory surcharge applies</li> </ul> <p>There is another case awaiting trial – the trial date is being set on Friday 17th March.</p>		To be closed

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4	<p><b>Buckinghamshire Statement of Accounts 20/21</b> A comprehensive lessons learned report to be produced and presented to the Committee at the appropriate time.</p>	Dave Skinner	01-Feb-23	31-Dec-23	<p><b>Update July 23:</b> this is an ongoing continuous improvement process and lessons learnt are already being implemented for the 2021/22 and 2022/23 accounts. The audit of 2020/21 account is not yet completed and therefore the report to the audit committee on lessons learnt will be made once the audit is complete.</p> <p><b>Update March 23:</b> 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.</p>		Ongoing
5	<p><b>External Auditors Annual Report</b> 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.</p>	Dave Skinner / Glenn Watson	01-Feb-23	07-Nov-23	<p><b>Update July 23:</b> The Audit &amp; 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 draft Annual Governance Statement 2022/23 which includes an action for bringing company governance to the attention of the Committee (November 2023) 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.</p> <p><b>Update March 23:</b> The Audit &amp; 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.</p>		Ongoing
6	<p><b>Contract Procedure Rules - Waivers and Breaches (2)</b> To review how training statistics were presented in future reports to give a wider understanding of overall take up.</p>	Simon Davis	01-Feb-23	01-Sep-23	<p><b>Update July 23:</b> Reporting of training stats are being given wider context as part of an internal review of procurement training. Courses are currently being overhauled to ensure we keep relevance and accommodate any sector changes.</p> <p><b>March 23:</b> Training delivery statistics are being reviewed with further contextual data being considered.</p>		Ongoing

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7	<b>General</b> 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	<b>Update July 23:</b> This session will be picked up as part of the wider audit and governance training for the Committee which will be arranged in due course. <b>Update March 23:</b> Planning for this session is underway and session will be scheduled in April/May. <b>Update 29 March 23:</b> This training will be arranged for a date after the Council AGM in May so that any Membership changes can be picked up		Ongoing
8	<b>General (accessibility)</b> To ensure reports contained within reports are of at least font size 12	Mark Stocks / Leslie Ashton / report authors	29-Mar-23	10-May-23	<b>Update June 23:</b> Grant Thornton have been reminded to use appropriate font size and all internal reports will continue to be checked moving forward. <b>Update April 23:</b> Buckinghamshire reports are being checked for font size. This has been raised with the Committee Services team to cover all Council Committee papers.		To be closed
9	<b>Statement of Accounts 2020/21</b> To circulate figures of bad debt to the Committee	Dave Skinner	29-Mar-23	10-May-23	<b>Update May 23:</b> Further thought being given as to how to present the figures to Members		Ongoing
10	<b>Anti-Fraud &amp; Corruption Policy and Anti Money Laundering Policy</b> To be updated and brought back to the next Committee	Maggie Gibb / Selina Harlock	29-Mar-23	10-May-23	<b>Update June 23:</b> All policies will be presented to A&G for approval in September. Work is ongoing with HR to review and update the Whistleblowing Policy.		Ongoing
11	<b>Anti-Money Laundering Policy</b> To present statistics on funds recovered at a future meeting	Maggie Gibb / Selina Harlock	29-Mar-23	10-May-23	<b>Update June 23:</b> To be included in Head of Audit's Annual Report due to be presented in September 23.		Ongoing
12	<b>Pension Fund Accounts 2021/22</b> To undertake a check of wording used throughout the accounts and update it to ensure consistency.	Julie Edwards / Dave Skinner	17-May-23	05-Jul-23	<b>Update June 23:</b> Checks completed - action can be closed		To be closed
13	<b>2022/23 Business Assurance Strategy Update</b> To provide further information and statistics on Risk Management Training delivery.	Maggie Gibb	17-May-23	05-Jul-23	<b>Update June 23:</b> to be provided to September meeting		Ongoing
14	<b>Audit &amp; Governance Committee Annual Report to Council</b> To circulate a self-assessment tool to Members	Maggie Gibb	17-May-23	05-Jul-23	<b>Update June 23: Self-assessment tool circulated and completed</b>		To be closed
15	<b>Audit &amp; Governance Committee Annual Report to Council</b> To share a revised version of the report to Members electronically inviting comments, prior to the report being submitted to Full Council.	Maggie Gibb	17-May-23	04-Jul-23	<b>Update June 23:</b> Document to be circulated by 30 June 2023		To be closed