

Audit and Governance Committee action log

Last updated: 19 September 2023

No.	Action required	Lead	Date raised	Due date	Action taken	Date resolved (grey when resolved)	Status
1	<p>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.</p>	Maggie Gibb / Governance Officer	25-Jan-22	27-Sep-23	<p>Update September 2023: this falls to Cabinet for consideration.</p> <p>Update Sept 22: Work to be progressed as part of Corporate Governance review being undertaken by Principal Governance Advisor.</p> <p>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.</p>		Ongoing
2	<p>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</p>	Dave Skinner	27-Sep-22	30-Sep-23	<p>Update September 23: Actions completed. Separation in place for September approvals.</p> <p>Update July 23: The 2022/23 accounts will be ready for approval for September committee and The Assistant Director of Finance – Pensions, Procurement and Rev & Bens will sign these accounts when ready.</p> <p>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.</p> <p>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</p> <p>Update Nov 22: Alternative officer being considered</p>		To be closed
3	<p>Buckinghamshire Statement of Accounts 20/21 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>Update September 23: Lessons Learned report to be considered upon completion of 2020/21 accounts. No further actions required at this time</p> <p>Update July 23: 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>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.</p>		Ongoing

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4	<p>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.</p>	Dave Skinner / Glenn Watson	01-Feb-23	17-Jan-24	<p>Update September 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. An annual report will be brought to the Committee on the sufficiency of the Council's company governance arrangements and planned developments. This is currently scheduled for the November 2023 meeting; however the Committee may wish to consider this in January 2024 fully to assess the outcome of a planned Internal Audit on company governance in Quarter 3 and the Shareholder Committee's self-assessment against national best practice 'governance checklist' (in October 2023). The draft Annual Governance Statement 2022/23 includes 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> <p>Update July 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 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>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.</p>		Ongoing
5	<p>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.</p>	Simon Davis	01-Feb-23	01-Sep-23	<p>Update September 23: Training statistics to be reported at Directorates Budget Boards. It will allow directors to discuss effectiveness, take up of courses, and additional requirements. A new course was launched in August 23: Introduction to Procurement & SRM. It is both an induction to new starters and refresher for current staff. The overall training strategy is in development for implementation from September 23. It includes courses overhaul, performance indicators, use of well-established Government training and new courses on the upcoming procurement regulations.</p> <p>Update July 23: 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>March 23: Training delivery statistics are being reviewed with further contextual data being considered.</p>		Ongoing
6	<p>General To arrange a session open to all Committee Members to cover the different technical areas and terms dealt with by the Committee.</p>	Maggie Gibb / Dave Skinner / Leslie Ashton	01-Feb-23	29-Mar-23	<p>Update July 23: 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.</p> <p>Update March 23: Planning for this session is underway and session will be scheduled in April/May.</p> <p>Update 29 March 23: This training will be arranged for a date after the Council AGM in May so that any Membership changes can be picked up</p>		Ongoing
7	<p>General (accessibility) To ensure reports contained within reports are of at least font size 12</p>	Mark Stocks / Leslie Ashton / report authors	29-Mar-23	10-May-23	<p>Update August 23: action to remain open to ensure Grant Thornton reports are using the appropriate font, BC reports continue to be checked for formatting.</p> <p>Update July 23: Action to remain open as Grant Thornton reports supplied for July meeting still in smaller font.</p> <p>June 23: Grant Thornton have been reminded to use appropriate font size and all internal reports will continue to be checked moving forward.</p> <p>Update April 23: Buckinghamshire reports are being checked for font size. This has been raised with the Committee Services team to cover all Council Committee papers.</p>		Ongoing

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8	Statement of Accounts 2020/21 To circulate figures of bad debt to the Committee	Dave Skinner	29-Mar-23	10-May-23	Update September 23: Bad debt report to be considered at future meeting Update May 23: Further thought being given as to how to present the figures to Members		Ongoing
9	Anti-Fraud & Corruption Policy and Anti Money Laundering Policy To be updated and brought back to the next Committee	Maggie Gibb / Selina Harlock	29-Mar-23	10-May-23	Update September 23: Deferred to November 23 Update June 23: 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
10	Anti-Money Laundering Policy To present statistics on funds recovered at a future meeting	Maggie Gibb / Selina Harlock	29-Mar-23	10-May-23	Update September 23: To be included in 23/24 Annual Fraud Report.		Ongoing
11	2022/23 Business Assurance Strategy Update To provide further information and statistics on Risk Management Training delivery.	Maggie Gibb	17-May-23	05-Jul-23	Update September 23: to be provided to November meeting		Ongoing
12	Statement of Accounts 2020/21 and 2021/22 To produce a document to detail each financial year and the various accounts and associated reports which had been/were due to be presented to the Committee, including dates.	Dave Skinner / Hasina Shah	05-Jul-23	27-Sep-23	Update September 23: update agreed with Chairman and to be presented at each committee meeting incorporates this request		Ongoing
13	Annual Audit Report 2021/22 To provide a list of the points raised under this item to Mr D Skinner to produce a draft paper to circulate to Members for agreement by the end of July 2023 for forwarding on to Mr M Stocks to incorporate the comments and changes.	Dave Skinner / Mark Stocks/ Leslie Ashton	05-Jul-23	27-Sep-23	Update September 23 : Leslie Ashton sent the list of points to Dave and Hasina after the last meeting, Hasina drafted the suggested changes and these were circulated by email to the committee on 4th August. Only Richard N came back with comments, but he was happy with the suggested changes.		To be closed
14	Annual Governance Statement 2022/23 To produce an updated version of the AGS, in the latest design format taking into consideration points raised during the 5/7 Committee meeting. This draft to be circulated in advance of the next Committee meeting, with the intention of the AGS being signed off at that meeting.	Glenn Watson	05-Jul-23	27-Sep-23	Update September 23: the Committee approved the draft Annual Governance Statement in July 2023 with some minor changes suggested. These have been made; and have now been incorporated into a newly designed document which is consistent with the Council's other publications. The revised version is being circulated to Committee members ahead of the September 2023 'sign off' meeting.		To be closed
15	Internal Audit Charter To review the KPI in respect of whether a measure of success should include client satisfaction, assess how this works over the coming year and report back to the Committee when the Charter is next reviewed.	Maggie Gibb	05-Jul-23	31-Mar-24	Update September 23: included as part of the Internal Audit Improvement Plan which is part of the Public Sector Internal Audit Standard.		To be closed
16	2022/23 Business Assurance Strategy Update To review of the wording in the update report to reflect the change from the Clinical Commissioning Group (CCG) to an Integrated Care Partnership (ICP).	Maggie Gibb	05-Jul-23	27-Sep-23	Update September 23: This will be updated in future reports		Ongoing
17	Work Programme To update the work programme to include items on the Council's approach to mandatory training, subsidiary companies governance, complaints (payments out), and formulation of KPIs.	Maggie Gibb	05-Jul-23	27-Sep-23	Update September 23: Review in progress update at the November meeting		Ongoing