

Audit and Governance Committee action log

Last updated: 16 November 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	27-Sep-23	Update September 2023: this falls to Cabinet for consideration. 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	Buckinghamshire Statement of Accounts 20/21 (1) 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 November 23: No further update since Sept 23. Update September 23: Lessons Learned report to be considered upon completion of 2020/21 accounts. No further actions required at this time 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. 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
3	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	17-Jan-24	Update November 23: 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 January or March 2024 meetings. This will enable the Committee to be sighted on the outcomes of a planned Internal Audit on company governance in Quarter 3 and the Shareholder Committee's self-assessment against a national best practice 'governance checklist' (in October 2023). No change in the terms of reference of the Committee is needed to reflect the Committee's consideration of this 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 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.		Ongoing

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4	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 November 23: Training data has now been updated and gives context of both contract managers and non contract managers training. This is reported back to directorate budget boards on a monthly basis. 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. 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. March 23: Training delivery statistics are being reviewed with further contextual data being considered.		To be closed
5	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 November 23: The training will be arranged to coincide with the other member training in Q3/beginning Q4 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. Update March 23: Planning for this session is underway and session will be scheduled in April/May. 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		Ongoing
6	General (accessibility) 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	Update November 23: This has been actioned. 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. Update July 23: Action to remain open as Grant Thornton reports supplied for July meeting still in smaller font. June 23: Grant Thornton have been reminded to use appropriate font size and all internal reports will continue to be checked moving forward. 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.		To be closed
7	Statement of Accounts 2020/21 (2) To circulate figures of bad debt to the Committee	Dave Skinner	29-Mar-23	10-May-23	Update November 23: A report on Debt and performance including bad debt to be suggested for consideration at Finance & Resources Select Committee. 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
8	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 January 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.		To be closed
9	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 in March 2024.		Ongoing
10	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 November 23: Basic stats included in November update report, to be developed further in new year. Update September 23: to be provided to November meeting		Ongoing
11	Statement of Accounts 2020/21 and 2021/22 (3) 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 November 23: Will be included in the update report. Update September 23: update agreed with Chairman and to be presented at each committee meeting incorporates this request		Ongoing
12	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 November 23: This has been addressed. Update September 23: This will be updated in future reports.		To be closed

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13	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
14	Statement of Accounts 2020/21 and 2021/22 (4) To produce a brief written paper to provide an explanation of the consequences of disclaiming a set of accounts, were it to occur, or likewise the consequences of other adverse effects of timescales for sign off being brought forward	Dave Skinner	27-Sep-23	07-Nov-23	Update November 23: Will be included in the Statement of Accounts update report.		Ongoing
15	Buckinghamshire Pension Fund - 22/23 Audit Plan and Fee Letter To amend references in document from 'Audit Committee' to 'Audit and Governance Committee'	Mark Stocks	27-Sep-23	17-Jan-24			Ongoing
16	Higginson Park Trust Fund Accounts 2022/23 To establish where the related party transaction on page 80 of the reports packed was covered within the actual statement of accounts and report back to Councillor R Carington	Fiorella Mugari	27-Sep-23	07-Nov-23	Update November 23: The related party transaction amount of £120k which is an amount due from Buckinghamshire Council relates to a cash balance held by Bucks as the council previously held in the trust's accounts and bank balances. This amount should be transferred to Higginson Park this financial year now that the bank account for the trust is up and running.		Ongoing
17	Farnham Park Sports Fields Charity Annual Report and Financial Statements (1) On behalf of the Committee to write to the Cabinet Member for Culture and Leisure outlining the Committee's concerns and to request an update report be presented to the Committee in approx. 6 months time.	Richard Newcombe	27-Sep-23	06-Mar-24			Ongoing
18	Farnham Park Sports Fields Charity Annual Report and Financial Statements (2) To provide details of the most recent land value valuation and the change in value since the previous valuation to Councillor Carington	Sophie Payne	27-Sep-23	17-Nov-23	Update November 23: There hasn't been a land revaluation since before unitary (FY 2015/16). We have enquired with the auditors re: including a land revaluation in the near future, if it is considered worthwhile to do so.		ongoing
19	Farnham Park Sports Fields Charity Annual Report and Financial Statements (3) To consider whether the risk of the Trust potentially being in a negative position in future years was appropriately captured in existing risk registers or warranted a new risk	Maggie Gibb	27-Sep-23	17-Nov-23	Update November 23: To be discussed with Communities Risk Champion at next review.		ongoing
20	Farnham Park Sports Fields Charity Annual Report and Financial Statements (4) To establish whether a payment was made to the Trust from a Wycombe based developer in the past (related to the Baseball Softball UK facility) and report back to Councillor Clarke OBE	Sophie Payne	27-Sep-23	07-Nov-23	Update November 23: No such payment was made to the Trust.		to be closed
21	Local Code of Governance (1) To arrange an all Member briefing on the Local Code of Governance	Glenn Watson	27-Sep-23	17-Jan-24	Update November 23: Liaising with Legal & Democratic Services and Member Development Working Group to arrange this as part of the Member Development programme for early 2024.		Ongoing
22	Local Code of Governance (2) To include the Local Code of Governance in the internal audit activity programme	Maggie Gibb	27-Sep-23	17-Jan-24	Update November 23: To be included in 24/25 Internal Audit Programme.		Ongoing
23	Local Code of Governance (3) To review and amend a number of points made by Members as noted in the minutes of the meeting	Glenn Watson	27-Sep-23	07-Nov-23	Update November 23: Changes were noted and made ahead of publication.		To be closed

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24	<p>Annual RIPA report To produce an annual report on both RIPA powers and acquisition of communications data under the Investigatory Powers Act 2016 and factor these into the Committee's work programme.</p> <p>Constitution Members Working Group to consider amending the constitution to reflect the separate annual report covering the Investigatory Powers Act 2016.</p>	Nick Graham	27-Sep-23	07-Nov-23	Update November 23: Included in November agenda		To be closed
25	<p>Chief Auditor Annual Audit opinion 2022/23 To consider methods for dealing with audits, where previous areas requiring improvement did not result in at least a reasonable assurance on the subsequent audit</p>	Maggie Gibb	27-Sep-23	17-Jan-24			