

**Audit and Governance Committee Action Log**

Last updated: 8 January 2024

No.	Action required	Lead	Date raised	Due date	Action taken	Date resolved (grey when resolved)	Status
1	<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.	Maggie Gibb / Governance Officer	25-Jan-22	27-Sep-23	<b>Update September 2023:</b> this falls to Cabinet for consideration.  <b>Update Sept 22:</b> Work to be progressed as part of Corporate Governance review being undertaken by Principal Governance Advisor.  <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.		Ongoing
2	<b>Buckinghamshire Statement of Accounts 20/21 (1)</b> 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	<b>Update December 23:</b> Lessons Learned report to be considered upon completion of 2020/21 accounts. No further actions required at this time  <b>Update November 23:</b> No further update since Sept 23.  <b>Update September 23:</b> Lessons Learned report to be considered upon completion of 2020/21 accounts. No further actions required at this time  <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.  <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.		Ongoing
3	<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.	Dave Skinner / Glenn Watson	01-Feb-23	17-Jan-24	<b>Update December 23:</b> Item to be considered by Committee in March 2024. A governance best practice self-assessment has been completed and is being tracked by the Shareholder Committee; and the outcome of the Internal Audit on company governance is expected in January 2024. So the annual report to the Audit & Governance Committee will reflect both of these.  <b>Update November 23:</b> 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  <b>Update September 23:</b> 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  <b>Update July 23:</b> 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		Ongoing
4	<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 November 23:</b> The training will be arranged to coincide with the other member training in Q3/beginning Q4  <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
5	<b>Statement of Accounts 2020/21 (2)</b> To circulate figures of bad debt to the Committee	Dave Skinner	29-Mar-23	10-May-23	<b>Update November 23:</b> A report on Debt and performance including bad debt to be suggested for consideration at Finance & Resources Select Committee.  <b>Update September 23:</b> Bad debt report to be considered at future meeting  <b>Update May 23:</b> Further thought being given as to how to present the figures to Members		Ongoing

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6	<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 September 23:</b> To be included in 23/24 Annual Fraud Report in March 2024.		Ongoing
7	<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 November 23:</b> Basic stats included in November update report, to be developed further in new year. <b>Update September 23:</b> to be provided to November meeting		Ongoing
8	<b>Statement of Accounts 2020/21 and 2021/22 (3)</b> 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	<b>Update December 23:</b> Recommend action is closed as update provided. <b>Update November 23:</b> Will be included in the update report. <b>Update September 23:</b> update agreed with Chairman and to be presented at each committee meeting incorporates this request		To be closed
9	<b>Work Programme</b> 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	<b>Update December 2023:</b> this action is now included in action number 29. Suggest this one is closed to avoid duplication		To be closed
10	<b>Statement of Accounts 2020/21 and 2021/22 (4)</b> 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	<b>Update December 2023:</b> Recommend action is closed as an update was included in the accounts report that covered the impact on future years if the audit opinion was limited. <b>Update November 23:</b> Will be included in the Statement of Accounts update report.		Ongoing
11	<b>Buckinghamshire Pension Fund - 22/23 Audit Plan and Fee Letter</b> To amend references in document from 'Audit Committee' to 'Audit and Governance Committee'	Mark Stocks	27-Sep-23	17-Jan-24	<b>Update December 23:</b> awaiting update		Ongoing
12	<b>Higginson Park Trust Fund Accounts 2022/23</b> 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 Mugarì	27-Sep-23	07-Nov-23	<b>Update November 23:</b> 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
13	<b>Farnham Park Sports Fields Charity Annual Report and Financial Statements (1)</b> 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	<b>Update December 23:</b> Letter sent to Councillor C Harriss, along with an invite to March's Committee meeting		Ongoing
14	<b>Farnham Park Sports Fields Charity Annual Report and Financial Statements (2)</b> 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	<b>Update November 23:</b> 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
15	<b>Farnham Park Sports Fields Charity Annual Report and Financial Statements (3)</b> 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	<b>Update December 23:</b> <b>Update November 23:</b> To be discussed with Communities Risk Champion at next review.		Ongoing

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16	<b>Local Code of Governance (1)</b> To arrange an all Member briefing on the Local Code of Governance	Glenn Watson	27-Sep-23	17-Jan-24	<b>Update December 23:</b> Item to be considered by Committee in March 2024. A governance best practice self-assessment has been completed and is being tracked by the Shareholder Committee; and the outcome of the Internal Audit on company governance is expected in January 2024. So the annual report to the Audit & Governance Committee will reflect both of these.  <b>Update November 23:</b> Liaising with Legal & Democratic Services and Member Development Working Group to arrange this as part of the Member Development programme for early 2024.		Ongoing
17	<b>Local Code of Governance (2)</b> To include the Local Code of Governance in the internal audit activity programme	Maggie Gibb	27-Sep-23	17-Jan-24	<b>Update November 23:</b> To be included in 24/25 Internal Audit Programme.		Ongoing
18	<b>Chief Auditor Annual Audit opinion 2022/23</b> 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	Maggie Gibb	27-Sep-23	17-Jan-24	<b>Update December 23:</b> Should this occur then the Head of Business Assurance (& Chief Auditor) will meet with the relevant Service Director and Corporate Director to discuss the areas of concern and agree a way forward.		To be closed
19	<b>Letter from Chairman</b> To write to David Anthony expressing thanks for his work on the Audit & Governance Committee	Richard Newcombe	27-Nov-23	17-Jan-24	<b>Update December 23:</b> Letter of thanks posted to Mr Anthony		To be closed
20	<b>Buckinghamshire Pension Fund - 22/23 Audited Statement of Accounts (1)</b> To liaise with IT to request that the areas identified in the audit findings report be considered by the Risk Management Group at its January meeting	Maggie Gibb	27-Nov-23	29-Jan-24			Ongoing
21	<b>Buckinghamshire Pension Fund - 22/23 Audited Statement of Accounts (2)</b> To provide information on the developers roles, control structure and management override in respect of the IT issues noted in the audit findings report to Councillor Rouse	Julie Edwards	27-Nov-23	17-Jan-24	<b>Update December 23:</b> awaiting update		Ongoing
22	<b>Buckinghamshire Pension Fund - 22/23 Audited Statement of Accounts (3)</b> To provide a breakdown of the illiquid funds held within the pension fund to Councillor Carington	Julie Edwards	27-Nov-23	17-Jan-24	<b>Update December 23:</b> awaiting update		Ongoing
23	<b>Treasury Management 2023/24 mid-year update (1)</b> To prepare a brief paper defining the debt liability benchmark indicator to aid Committee understanding.	Dave Skinner / Hasina Shah	27-Nov-23	17-Jan-24	<b>Update December 23:</b> Treasury Management strategy is on the January Agenda and a simplified explanation of the Liability Benchmark has been included within the report.		Ongoing
24	<b>Treasury Management 2023/24 mid-year update (2)</b> To include historic investment performance data against the SONIA rate when the full year 2023/24 Treasury Management report is presented.	Hasina Shah	27-Nov-23	08-May-24			Ongoing
25	<b>23/24 Business Assurance Strategy (1)</b> To provide further statistics around the work the team has undertaken and completed and include this in the papers for the March 2024 meeting when the summary of work is considered.	Maggie Gibb	27-Nov-23	06-Mar-24			Ongoing
26	<b>23/24 Business Assurance Strategy (2)</b> To share the internal audit findings on the parking audit with Councillor S Wilson	Maggie Gibb / Selina Harlock	27-Nov-23	17-Jan-24	<b>Update December 23:</b> sent 8 January 24		To be closed

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27	<p><b>23/24 Business Assurance Strategy (3)</b> To explore ways to demonstrate savings from counter fraud activity and where there was not a quantifiable saving outline the benefits of the proactive work undertaken.</p>	Maggie Gibb / Selina Harlock	27-Nov-23	17-Jan-24	<p><b>Update December 23:</b> This is now being captured as part of our fraud case management. For example, a recent National Fraud Initiative exercise on "Rising 18 year olds" carried out by one of the fraud officers resulted in single person discount being removed from a number of properties and a "recovery" for the Revenues team of £5k. This will be reported to A&amp;G as part of the annual update on Fraud cases.</p>		To be closed
28	<p><b>Annual RIPA and data communications data report</b> To review personnel list within the report annex to reflect the role of the Head of Legal Services (non-contentious)</p>	Nick Graham	27-Nov-23	17-Jan-24	<p><b>December 2023 Update:</b> awaiting update</p>		Ongoing
29	<p><b>23/24 Work Programme</b> To review the agenda items planned for the January 2024 meeting with a view to deferring some items and give consideration, in liaison with the Chairman and relevant directorates to the inclusion of KPIs and value for money within children's services and adults and health in the work programme.</p>	Maggie Gibb	27-Nov-23	17-Jan-24	<p><b>Update January 24:</b> Work programme for January 24 reviewed and some items moved to future meetings. Meeting to be held with Chairman regarding other items for consideration.</p>		Ongoing