

Audit and Governance Committee Action Log

Last updated: 23 February 2024

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 March 24: Consulted with the Service Director Legal and Democratic Services who advised that the nature of member engagement with Cabinet and Cabinet Member Decisions is a matter for Cabinet to determine in the first instance. Recommend removal from the A&G committee actions.</p> <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</p>		To be closed
2	<p>Buckinghamshire Statement of Accounts 20/21 (1) 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 March 24: No further updates</p> <p>Update December 23: Lessons Learned report to be considered upon completion of 2020/21 accounts. No further actions required at this time</p> <p>Update November 23: No further update since Sept 23.</p> <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
3	<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 March 24: Annual review of company governance to be considered by the Committee in March 2024.</p> <p>Update December 23: 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.</p> <p>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</p> <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</p>		Ongoing
4	<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 March 24: The Committee has now received specific training on the areas of treasury management, fraud, and risk management. Further training will be arranged specifically around the annual accounts as needed.</p> <p>Update November 23: The training will be arranged to coincide with the other member training in Q3/beginning Q4</p> <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

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5	Statement of Accounts 2020/21 (2) To circulate figures of bad debt to the Committee	Dave Skinner	29-Mar-23	10-May-23	Update March 24: A report on debt and performance will be brought to the 8th May Audit & Governance Committee, providing an update on the end of year position. The Debt Performance and Improvement Board will be established before the 8th May meeting. 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
6	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 March 2024: This will be part of the Chief Internal Auditors Annual Opinion which will be presented to the committee at the July meeting. Update September 23: To be included in 23/24 Annual Fraud Report in March 2024.		Ongoing
7	2022/23 Business Assurance Strategy Update To provide further information and statistics on Risk Management Training delivery.	Maggie Gibb	10-May-23	05-Jul-23	Update March 24: Risk Management Training information and stats provided in the Business Assurance Update paper. 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
8	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	Update December 23: Mark Stock confirmed that these amendmetns have been completed.		To be closed
9	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	Update December 23: Letter sent to Councillor C Harriss, along with an invite to March's Committee meeting		Ongoing
10	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 March 24: A land revaluation is due to be completed as part of this year's audit activities. 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
11	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 March 24: Risk around Governance of Trusts has been escalated to the Communities Leadership Team DirectorateRisk Register. This will be included in the report from Communities to RMG in March. Update November 23: To be discussed with Communities Risk Champion at next review.		Ongoing
12	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 March 24: Under consideration by the Member Development Working Group for scheduling Update December 23: 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. 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
13	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 March 24: To be included in 24/25 Internal Audit Programme. Update November 23: To be included in 24/25 Internal Audit Programme.		Ongoing
14	Buckinghamshire Pension Fund - 22/23 Audited Statement of Accounts (1) 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	Update March 24: To be discussed at the Risk Management Group meeting in April.		Ongoing

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15	Buckinghamshire Pension Fund - 22/23 Audited Statement of Accounts (3) To provide a breakdown of the illiquid funds held within the pension fund to Councillor Carington	Julie Edwards	27-Nov-23	17-Jan-24	Update December 23: Breakdown of illiquid funds held within the pension fund have been provided to Councillor R Carington.		To be closed
16	Treasury Management 2023/24 mid-year update (2) 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
17	23/24 Business Assurance Strategy (1) 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	Update March 24: To be included in the 23/24 Annual Report.		Ongoing
18	Annual RIPA and data communications data report To review personnel list within the report annex to reflect the role of the Head of Legal Services (non-contentious)	Nick Graham	27-Nov-23	17-Jan-24	March 2024 Update: List reviewed and the role of Head of Legal Services (non-contentious) added. December 2023 Update: awaiting update		To be closed
19	Treasury Management Strategy 2024-25 to 2026-27 To consider the inclusion of a dashboard in future years Treasury Management Strategy Statement's along with benchmarking investment data, with an update on both to be considered during the mid-year update.	Hasina Shah	17-Jan-23	01-Jul-24			Ongoing
20	Preparations for 2025 Council - Constitutional arrangements To update the terms of reference to reflect a quorum of 4 and the provision of substitutes	Glenn Watson	17-Jan-23	06-Mar-24	Update March 24: Standards & General Purposes Committee similarly agreed the suggested revision to the terms of reference (quorum of four and provision of substitutes). Task and Finish Group approved. First meeting scheduled for 12 March 2024.		Ongoing
21	Whistleblowing Policy (1) To check consistency of grammar throughout document.	Maggie Gibb	17-Jan-23	06-Mar-24	March 2024 Update: Whistleblowing Policy has been reviewed and amended accordingly.		Ongoing
22	Whistleblowing Policy (2) To liaise with Legal and DS Service Director and circulate guidance to Members around Member whistleblowing processes.	Maggie Gibb	17-Jan-23	06-Mar-24	March 2024 Update: This matter has been discussed at the statutory officers meeting and guidance is in the process of being drafted.		Ongoing