



Buckinghamshire Council

Audit and Governance Committee

Minutes

MINUTES OF THE MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON MONDAY 9 DECEMBER 2024 IN THE PARALYMPIC ROOM, BUCKINGHAMSHIRE COUNCIL, GATEHOUSE ROAD, AYLESBURY HP19 8FF, COMMENCING AT 2.00 PM AND CONCLUDING AT 4.40 PM

MEMBERS PRESENT

R Newcombe (Chairman), L Clarke OBE (Vice-Chairman), R Carington, A Collingwood, M Dormer, D King, S Roy, N Thomas and S Wilson

Agenda Item

1 APOLOGIES

Apologies had been received from Councillor R Bagge.

2 DECLARATIONS OF INTEREST

There were no declarations of interest.

3 24/25 BUSINESS ASSURANCE STRATEGY UPDATE (INCL. INTERNAL AUDIT PLAN)

The Committee considered the report which provided an update on the internal audit work being undertaken by the Business Assurance Team against the approved 2024/25 plan. The 2024/25 Internal Audit Plan had been reviewed to identify the key audit activities to be delivered considering the priorities within the directorates and working around any key service priorities.

Delivery of the overall Business Assurance work plans, including Internal Audit, helped ensure that there was an appropriate governance and control framework in place and that risk management was embedded across the Council to enable the achievement of set objectives.

Ms Maggie Gibb, Head of Business Assurance presented the report.

During discussion, points raised included:

- It was recommended that the two planned IT audits be removed from the plan as the risk profile was now considered low and that they be replaced by an Audit Needs Assessment exercise to inform the 2025/26 audit plan. Mazars who were IT specialists would undertake this audit and do a revised RAG rating of all IT infrastructure and applications. It was confirmed that this work would be delivered within existing budgets.
- Five new engagements had been added to the audit plan, these related to schools improvement; two individual schools; property management and fleet management.

- As of 31st October 2024, there were 3 out of 157 audit management actions overdue and 39 actions in progress. School audit actions were being monitored separately with none overdue and 11 out of 190 in progress.
- The senior auditor post and assurance lead post remained vacant, the APEX framework was being utilised to backfill these roles with external resource as and when required. The team would be subject to a service review in 2025 so recruitment would remain on hold pending the outcome of this.
- Within the communities directorate, a Member queried whether there had been any follow up audits of the former County Council led Local Area Forum (LAF) spend as projects previously agreed had approached Community Boards for additional funding. LAFs had been audited in the past, and Community Boards had recently been subject to internal audit. This issue would be referred to the service area to assess what agreements were in place.
ACTION: Ms M Gibb to liaise with the relevant service area and provide a response to the Committee.
- In relation to the property and assets debt collection/income management audit, it was queried who signed off unpaid business rates and leases. This would be established and reported back to Members.
ACTION: Ms M Gibb to liaise with the relevant service area and provide a response to the Committee.
- On the planned client transport audit, it was suggested that demand responsive transport be considered as an option to utilise to support service delivery.
- In relation to the finance, debt recovery audit, it was queried whether larger write-offs should be referred to the Cabinet Member rather than be entirely within officer delegations. Members were advised that in practice anything over £50k was subject to Cabinet Member sign-off, however the Committee suggested that this be made a formal requirement and that it be referred to the Constitution Working Group for consideration.
ACTION: Mr G Watson to review the programme of work for the Constitution Working Group to include an item on bad debt sign-off processes.

RESOLVED:

1. That the proposed changes to the 24/25 Internal Audit Plan be agreed.
2. That the report and progress against the internal audit plan be noted.

4 DATE OF THE NEXT MEETING

Wednesday 15th January 2025 at 10 a.m.

5 EXCLUSION OF THE PUBLIC

Resolved:

that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting on the grounds that it involves the likely disclosure of exempt information as defined in the paragraph indicated in Part 1 of Schedule 12A of the Act.

6 CONFIDENTIAL MINUTES

RESOLVED: That the confidential minutes of the meeting held on 11 September 2024 be approved as a correct record.

7 CONFIDENTIAL - SUMMARY OF COMPLETED AUDITS AND AUDIT ACTIONS TRACKER

The Committee considered a summary of completed audits which included details on recently issued reports and the latest Audit Actions Tracker. The Committee held a detailed discussion on the contents of the paper.

RESOLVED:

That the report be noted.

8

CONFIDENTIAL ACTION LOG

The Committee considered the confidential action log and

RESOLVED:

That the current Action Log (confidential) be noted.