

**AUDIT AND ACCOUNTS COMMITTEE: UPDATE ACTIONS LOG REPORT FROM MINUTES OF 25<sup>th</sup> JULY, 26<sup>th</sup> NOVEMBER 2013, 28<sup>th</sup> JANUARY AND 20<sup>th</sup> MARCH 2014**

<b>LOG NO</b>	<b>TITLE OF REPORT / MINUTE AND ACTION REQUESTED</b>	<b><u>LEAD OFFICER</u></b>	<b><u>PROGRESS</u></b>
<b>ACTION ARISING FROM THE MINUTES OF THE 25TH JULY 2013 MEETING</b>			
<b>1.</b>	<b>MINUTE 6 - CODE OF CORPORATE GOVERNANCE</b>		
	<p><b>Page 9 of Minutes</b> - The Chairman commented that the document made statements regarding good communications / engaging with the community effectively but this appeared to him to be one way communication, as no evidence was provided to support the statement e.g. from examples given orally at the meeting by Cabinet members of where policies had been changed as a result of feedback from residents. <b>The Chairman suggested such examples should be included on the Council Tax Statement that went out to every resident</b></p>	<p><b>Chris Malyon / Chris Yates</b></p>	<p><b>a) Good Communications / public influencing Council Policy</b></p> <p>An oral update at the September Committee meeting from the Section 151 Officer reported that this would be reviewed as part of the Council Tax setting arrangements following the agreement of the Budget, in February.</p> <p>The Section 151 Officer provided an update to the March Meeting reporting that no responses had been received from members of the public during the most recent consultation exercise requiring the Council to consider changing any of its policies. The Chairman in response indicated that he was not satisfied with this explanation. He indicated that he would therefore be arranging to meet with relevant officers regarding how many residents had been consulted and whether the consultation had been sufficiently comprehensive.  <b>Councillor Shellens to provide an oral update.</b></p>

		<b>John Davies / Quentin Baker</b>	<b>b) Format of Code of Corporate Governance</b>  As a result of moving from a Cabinet and Leader to a Committee system which had commenced in May 2014, there was a need to undertake a further refresh of the document, before publication on the web. As more work was required need to be undertaken to the template in consultation with legal officers, the revised Code Of Corporate Governance report has been re-scheduled to the July meeting  <b>Action ongoing</b>
<b>ACTION ARISING FROM THE MINUTES OF THE 26TH NOVEMBER 2013 MEETING</b>			
<b>2.</b>	<b>MINUTE 27 - ANNUAL AUDIT LETTER 2012/13 FROM PWC – THE COUNTY COUNCIL’S EXTERNAL AUDITOR</b>		
	a) In relation to the use of resources the external auditors had provided an unqualified conclusion on the Council’s arrangements to secure proper arrangements to secure economy, efficiency and effectiveness in its use of the Authority’s resources. Highlighting the word “effectiveness”, <b>the Chairman would wish to see evidence that ordinary people also found this to be the case.</b> <i>(Note following the meeting the Chairman indicated that he wished the Head of Audit and Risk Management to action this)</i>	<b>Internal Audit / Democratic Services</b>	It was suggested at the January meeting that this was something that each new Committee should look at as part of its monitoring process going forward. It was agreed that service committees should be asked to consider identifying at least two projects within their remit and to check that they were satisfied that value for money considerations had been included and met. Officers from Internal Audit agreed they could help assist in identifying potential projects.
			<b>Update from Service Committee meetings:</b>  General Purposes Committee on 20 <sup>th</sup> May has referred the request back as something this

			<p>Committee could action within its own remit but was not something that that Committee wished to initiate moving forward.</p> <p>The Adults Committee on 20<sup>th</sup> May did not action the suggestion.</p> <p>Economy and Environment Committees did not take forward the suggestion as they already had a very full work programmes, believing it was more appropriate to be included as part of the Internal Audit Work Programme.</p> <p>Health Committee in response has requested a report from the Director of Public Health on the cost effectiveness of the smoking cessation service to go to their July meeting.</p> <p>Highways and Community Infrastructure Committee on 3<sup>rd</sup> June did not action the request due to the very full programme of work going forward</p> <p>Children and Young People Committee on 3<sup>rd</sup> June did not action the request considering it was more appropriate for the Audit and Accounts Committee</p> <p><b>Action Completed.</b></p>
	<p>b) Page 5 of the report set out the summary of recommendations.  <i>(Note The Chairman speaking to officers at a pre-meeting wished to ensure that with reference to the recommendation reading “that a review should be</i> </p>		<p>Response to 2b) At the November meeting the Section 151 Officer had confirmed a review of what holding balances were being kept, was being undertaken.</p>

	<i><b>undertaken of the General Ledger to ensure all historic balances should be written off” (which had also been an issue raised in 2011/12) indicated that this needed a further progress update at the next meeting to include a timescale for completion.</b></i>		An update on progress was provided at later meetings in the Action Log confirming it would be integrated into the closing Annual Accounts for presentation to the September Committee meeting.  <b>Action ongoing</b>
	<b>c) It was reported that in relation to the recommendation regarding Fixed Asset Accounting and the Indexation Analysis not having being carried out by the 30<sup>th</sup> June deadline, steps were being taken to remedy this internally. The Chairman had requested that an update on progress be provided at the January meeting.</b>	<b>C Malyon</b>	Response to 2c) An update was provided to the January meeting with the detail also included in the Minutes Log produced for the March 2014 meeting indicating that action was being taken to remedy the position. <b>It was agreed by the Committee that there should be an update for the September 2014 meeting.</b>  <b>Action ongoing</b>
<b>3.</b>	<b>MINUTE 29 - ASSURANCE FRAMEWORK UPDATE</b>		
	<b>AF2 Shared Services Programme</b> - the Chairman queried how the quality would be measured going forward as costs continued to be cut, as he considered the reporting of quality was often under-represented. In response, Steve Tinkler LGSS Head of Internal Audit, Risk Management and Insurance, made reference to various customer satisfaction surveys that were undertaken with LGSS partners, as well as activity mechanisms monitored by the Joint Committee and would check and report back to Committee.	<b>S Tinkler / John Davies</b>	<b>Response</b>  Updates were provided at earlier meetings. At the time of preparing of the Action Log for the March meeting, LGSS Officers confirmed that the results of the survey had been presented to the LGSS Management Board on 19 <sup>th</sup> February 2014 for sign off, prior to being presented at the LGSS Joint Committee on 27 <sup>th</sup> March. It was indicated orally that as soon as agreement had been given it would be released to a wider audience.  The Chairman received a copy of the survey on 17 <sup>th</sup> April and the full Committee received the survey results in an e-mail dated 7 <sup>th</sup> May 2014.

			<b>Action completed.</b>
<b>4.</b>	<b>MINUTE 30 –INTERNAL AUDIT PROGRESS REPORT TO 12<sup>th</sup> SEPTEMBER 2013</b>		
	<p><b>Safe Recruitment in Schools</b>With reference to paragraphs 2.2.3 and 2.2.4of the reportattention was drawn to the fact that two schools had not received the necessary level ofassurance. The Committee was advised that this audit was underway and would include a revisit of the two schools highlighted above and it was agreed that an update would be provided to the January meeting.</p>	<p><b>Jonathan Idle / Quentin Baker</b></p>	<p>Updates on progress were provided to the January and March meetings as set out in the previous log reports. A further update was to be included as part of the Internal Audit Update report for the June Meeting.</p> <p>Note this report has now been re-scheduled to the July meeting.</p> <p><b>Action Ongoing</b></p>
<b>ACTION ARISING FROM MINUTES OF 28<sup>TH</sup> JANUARY MEETING</b>			
<b>5.</b>	<p><b>MINUTE 35 - ACTION LOG FROM MINUTES - ACTION 7 A) INTERNAL AUDIT ANNUAL REPORT FOR YEAR ENDED MARCH 2013</b></p> <p><b>Superfast Broadband</b></p> <p>a) The Chairman requested an update on whether the first milestones had been achieved. Councillor Count the Cabinet Member for Resources and Performance suggested this should also include an update on mobile phone ‘not spots’ as both were the subject of a great deal of media attention.</p>	<p><b>Rob Sander-son to contact Noelle Godfrey</b></p>	<p>Response to 5a) Superfast Broadband</p> <p>An update was provided in an e-mail dated 5<sup>th</sup> March to Members of the Committee from Democratic Services from Information provided by Noelle Godfrey the Connecting Cambridgeshire Programme Director as detailed in the Minutes Action log presented to the March Committee meeting confirming the first milestones had been achieved. <b>It was agreed that a further update report should be provided to the September meeting.</b></p>

	<p>b) Mobile Infrastructure Project (MIP)</p> <p>There was a request for a further update on the Mobile Infrastructure Project (MIP) for the June meeting, as the update to the March meeting had indicated that the Connecting Cambridgeshire programme continued to provide support to the national MIP led by DCMS and Arqiva, to address mobile “not spots” nationally. It had been reported that national programme overall was running behind the timescales originally anticipated, however the outcome of the technical review for Cambridgeshire locations had been expected in April 2014.</p>		<p>Action ongoing.</p> <p>Response to 5b)</p> <p>Update at 28<sup>th</sup> May 2014. The Connecting Cambridgeshire programme continues to provide support to the national MIP led by DCMS and Arqiva, to address mobile “not spots” nationally. There are 6 potential telecommunications mast locations in Cambridgeshire that are currently being surveyed and reviewed from a technical perspective. The national programme overall is running behind the timescales originally anticipated, and the technical review for Cambridgeshire locations was not forthcoming as expected in April 2014. The Connecting Cambridgeshire team continues to press the DCMS project team for progress updates and further information is anticipated by the end of June. The national project was due to complete by March 2015. However it is now highly likely that this timescale will be extended”.</p>
6.	<b>MINUTE 38.- CABINET DISCUSSION OF THE REPORT INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR PERIOD ENDING 30<sup>TH</sup> NOVEMBER 2013</b>		
	<p>a) In relation to the detail set out in paragraph 9.1 on the expected shortfall in capital resources of £31m resulting from the announced Department of Education (DfE) provisional capital allocations for 2015/16 and 2016/17 a question was raised on what action was being taken. In response it was reported that</p>		<p>Response to 6a) It was reported at the March meeting that The Council was still negotiating with the Department for Education and no conclusion has been reached yet.</p>

	<p>Adrian Loades Executive Director CFA had met with officials that week to lobby that the Government should change methodology calculations to provide a more equitable settlement for the County Council to reflect the real growth pressures in the County. This lobbying would continue. <b>There was a request for an update at the next meeting in March on whether officers had been successful in securing a revised higher Education Capital settlement.</b></p>		<p>An update was provided to the Committee on 15<sup>th</sup> May indicating that the Executive Director had subsequently met with officials from the Department for Education (DfE), whereby it was agreed that Council officers would compile a detailed information pack which would form the basis for further discussions with the DfE. A follow up meeting took place on 20 March at which a commitment was made by the two DfE officials present to share and discuss the contents of the pack with senior colleagues and secure a response to the issues raised in due course. Linked to this, the then Leader of the Council formally raised concerns with the Prime Minister about Cambridgeshire's funding position. Replies from the Prime Minister and subsequently David Laws MP were received, with David Laws acknowledging the Council's concerns and stating that DfE officials were reviewing the issues raised.</p> <p>The Head of Infrastructure was informed on 28 April that a positive response to one particular aspect of the Council's case was being prepared. It was indicated that should a response not be received by the 21 May, then the Executive Director would be raising the matter with David Laws.</p> <p>A further update will be provided at the meeting.</p> <p><b>Action ongoing.</b></p>
	<p>b) There was a request that once Appendix 2 was refreshed, where there were still cases of slippage from a revised date, that the responsible officers should attend the Committee to explain the</p>	<p><b>John Davies</b></p>	<p><b>Ongoing Action</b></p>

	<p>reasons.</p> <p>c)To request that Internal Audit arrange that where management actions continued to slip from the revised target dates, that a relevant officer is requested to attend the next meeting to explain the reasons.</p>	<b>John Davies</b>	<b>Ongoing Action</b>
<b>ACTION ARISING FROM THE MINUTES OF THE 20<sup>TH</sup> MARCH 2013 MEETING</b>			
<b>7.</b>	<p><b>MINUTE 45 ACTION LOG FROM MINUTES</b></p> <p><b>Action3b) Whistle Blowing Policy</b></p> <p>One Member highlighted a separate discussion which had taken place at Resources and Performance Overview and Scrutiny Committee on 'Zero Hours Contracts'. At that meeting, he had raised concerns regarding whether staff were able to go beyond their line manager if they had an issue. He had also sought clarification on whether the Whistle Blowing Policy included provision to raise concerns anonymously.</p> <p><b>The Risk Manager agreed to circulate the Whistle Blowing Policy to the particular Member.</b></p>		<p>John Davies sent Councillor Henson a copy of the policy in an e-mail the same daywhich explained that if staff feel unable to report concerns through their line management, they are able to report to senior managers outside of their service area. An extract was provided reading:</p> <p><u><a href="#">To Whom</a></u></p> <p>The Council encourages workers to raise concerns initially with their immediate manager, manager's superior or their Head of Service. This will depend on the nature of the concerns, the seriousness and sensitivity of the issues involved and who is alleged to be involved. Supervision sessions, team meetings and other opportunities can be used to ask questions and to seek clarification on issues that concern them.</p>



			<p>Alternatively, workers who feel that they cannot approach any of the managers within their own area may approach the following:</p> <ul style="list-style-type: none"> <li>• Janet Maulder, Head of HR Advisory – 01223 699495</li> <li>• Martin Cox, Head of People - 07921 092743</li> <li>• Pat Harding, Corporate Director – 01223 699248</li> <li>• Steve Tinkler, Head of Audit and Risk Management - 01223 699144</li> <li>• Chris Young, Health and Safety Manager - 01223 699253</li> <li>• Quentin Baker, LGSS Director of Legal (Council's Monitoring Officer) - 01223 727961</li> </ul> <p><b><u>How</u></b> Concerns should be raised in writing and include:</p> <ul style="list-style-type: none"> <li>- reference to the fact that it is a whistleblowing disclosure;</li> <li>- the background and history of the concerns;</li> <li>- names, dates and places (where possible); and</li> <li>- the reasons why the worker is particularly concerned about the situation.</li> </ul> <p>Workers who feel unable to put the concern in writing, can telephone or meet the appropriate officer.</p> <p><b>Action Completed</b></p>

8.	<b>MINUTE 46 INTEGRATED RESOURCES AND PERFORMANCE TO END OF 31<sup>ST</sup> JANUARY 2014</b>		
	<b>a) The Committee requested that it should to receive electronically each Integrated Resources and Performance update report following its publication for Cabinet or its successor committee.</b>		<p>The Integrated Resources and Performance Report which went to the April Cabinet meeting was provided to Members of the Committee.</p> <p><b>With revised membership and the change to the committee system, the Committee is asked if going forward Members still wish to receive electronically in future the Integrated Resources and Performance Review Report going forward to the General Purposes Committee.</b></p>
	<p>Issues on the format of the report:</p> <p>b) The current format of the chart shown on page 4 titled 'Forecast Outturn Position for 2013/14' made it difficult to identify individual Service progress, as several of the service lines were too close together. The Chairman suggested a more legible scale should be used. <b>The Section 151 Officer undertook to review the presentation format, which might involve showing percentages as an alternative, in future reports.</b></p> <p>c) Highlighted the fact that the title headings in the table at paragraph 7.1 on page 20 under the main heading 'Balance sheet' were misleading. The Section 151 Officer indicated that they would be corrected for future reports, explaining that the right hand column should read "Target at end of year". It was also suggested that in relation to the first line, first column, for clarity the word "plan" should be changed to read "Business</p>		<p><b>Responses provided to the Committee in an e-mail dated 16<sup>th</sup> April with details as set out below:</b></p> <p>8b) The font and lines have been enlarged in February's report, which makes it easier to read. Any review of the format of the graph (and subsequent change) will not be incorporated until the first report of the new financial year.</p> <p>8c) The first row of this table has been removed in February's report ("Net borrowing activity from plan, £m" - as this information is provided in table 7.3 further down). This should then make the headings in table 7.1 more sensible, as the Debt and Prompt Payment targets / actuals are monthly figures.</p>

	<p>Plan”.</p> <p>d) Tableparagraph 7.3 - requested that the Committee be provided with the missing figures in relation to the line titled ‘Prior year Comparator (2012/13 actual)’ in terms of the headings ‘Original forecast for end of March’ and ‘Revised forecast for end of March’.</p>		<p>8d) These have been included in February's report.</p> <p><b>Actions completed</b></p>
	<p>e) The need to check that the target of 735 in the line with the title ‘The rate of admissions of people aged over 65 to residential and nursing care homes per 100,000 population’ was a cumulative annual target for the year.</p>		<p>Response: Detail was provided to the Committee in an e-mail dated 9<sup>th</sup> April 2014.</p> <p>It was confirmed that the figure of 735 is a cumulative measure and target. The Service starts with 0 admissions on the 1<sup>st</sup> April and then count the number of new permanent admissions made to residential and nursing care throughout the year. This is very much a demand led measure influenced by so many different factors, so it would be inappropriate to set any kind of monthly trajectory-based target.</p> <p><b>Action completed.</b></p>
	<p>g) Page 9 – Requesting more information on the indicator titled ‘A reduced volume of acute bed days attributable to adult social care’ which was showing red as its direction of travel. In response it was highlighted that the target had been halved from 7,000 in the previous year to 3542 as an incentive to reduce costs associated with the penalties around delayed discharges. It had been acknowledged that this was now seen as having been too ambitious. Discussions were progressing between the Council, Addenbrooke’s Hospital and other social care partners on moving</p>		<p>A report is included on the current agenda. (agenda Item 5)</p>

	to a different discharge policy model, with the supply of intermediate care being one of the issues to address. It was noted that the new Adults Committee would be receiving an update report. <b>The Committee requested that it should also receive a progress update at its next meeting detailing the changes being made to the discharge policy model.</b>		
	h) Regarding a discussion on the funding received from Government to help finance the provision of free school meals from September, It was explained that the monies would not appear in next year's Accounts as it was included in the Dedicated Schools Grant and was not the Council's money. <b>The Section 151 Officer in response to a request undertook to provide the Committee with a briefing note on how maintained schools would be able to access the money.</b>		<b>Response: This information was included in an e-mail dated 10<sup>th</sup> April 2014 which has been reproduced in appendix 1.</b>  <b>Action completed</b>
	<b>Page 28 – Underspend in relation Cycle City Ambition schemes</b>  Concerns expressed that the Council could lose a lot of money if schemes could not be progressed.	<b>R Sanders-on to forward details</b>	A full response was sent to Members of the Committee on 2 <sup>nd</sup> April.  <b>See Appendix 2 for more details.</b>  <b>Action Completed</b>
<b>9.</b>	<b>MINUTE 47. QUARTERLY RISK MANAGEMENT REPORT</b>		
	A request for more detail on the red risks in relation to Public Health. In response it was indicated that this information had already been provided to the Chairman by the LGSS Risk Manager via an e-mail from the Director of Public Health. The Chairman agreed to share this information with the Committee.		This was forwarded by e-mail from the Chairman to the Committee on 21 <sup>st</sup> March 2014.  <b>Action completed</b>

<b>10.</b>	<b>MINUTE 48. INTERNAL AUDIT PLAN</b>		
	Suggesting that officers should consider an addition to the Plan in relation to work around the Pupil Premium which represented £900 per child. It was noted that this would need to be looked at further in relation to the practicalities involved.	<b>J Davies</b>	<b>An oral update will be provided.</b>
<b>11.</b>	<b>MINUTE 49 ASSURANCE FRAMEWORK UPDATE</b>		
	<ul style="list-style-type: none"> <li>The need to ensure the appendix was individually page numbered in future.</li> <li>A request that the spreadsheet appendix should provide a key on the first page to indicate what G, A, R represented in terms of the right hand column titled 'Overall Assurance Level'. There was also a request on what the letter "w" represented on page 5 of the appendix.</li> </ul>		<b>These will be actioned in future versions.</b>
	<ul style="list-style-type: none"> <li>Suggested in relation to AF11 Cambridgeshire Future Transport(CFT) that target numbers of passengers per mile would be useful in terms of establishing what was to be achieved by a particular service and measuring its success against the expenditure proposed. <b>It was agreed that officers should be asked for details on how they proposed to measure the success of particular schemes.</b></li> </ul>		<p><b>An email update was provided in early May.</b> In it the Head of Passenger Transport while thanking the Committee for an interesting proposal, explained the following associated problems with the suggestion:</p> <ul style="list-style-type: none"> <li>The bus services that are being commissioned as part of the Cambridgeshire Future Transport programme will be for routes that cover a variety of lengths. For example the Service 7A is a route of about 20 miles and serves a number of discrete villages. Other routes commissioned may be significantly different in length.</li> </ul>

			<ul style="list-style-type: none"> <li>Some services will run in mainly rural areas and link necklaces of villages. However some services will be commissioned where the route will be through more urban areas and hence the number of potential passengers along the length of bus routes may vary significantly.</li> </ul> <p>For the above reasons, passengers per route mile would not be a valid comparison/measure of success.</p> <p>As an alternative it may be better to use the cost per supported passenger journey. This is a measure of £/single passenger journey and is the basis upon which the time order of the CFT programme has been developed. (This methodology was approved by Cabinet.)</p>