

Audit and Accounts Committee Minutes - Action Log

This is the updated action log at 20th July 2023 and captures the actions arising from the most recent Audit and Accounts Committee meeting and updates Members on the progress on compliance in delivering the necessary actions.

Minutes of 29 th September 2022					
Minute no	Item title	Responsible officer(s)	Action	Comments	Action status
85.	Ernst and Young Audit Plan for Cambridgeshire Pension Fund 2021-22	Fiona Coates/ Ben Barlow	Query around IAS 26 disclosure (actuarial present value of retirement benefits) – update to be provided to November Committee.	Since the September meeting the Fund has received a new IAS 26 report based on the results of the most recent funding valuation using the Fund's membership as at 31 March 2022. The Fund has updated its IAS 26 disclosure and included an adjusting post balance sheet event.	Completed
Minutes of 24 th November 2022					
98.	Financial Reporting and External Audit Update	Stephen Moir	Regarding BDO's continued underperformance, agreed that the Chief Executive would formally engage with BDO's official complaints procedure, and also with the regulator, ICAEW, if no satisfactory response was received	It is out latest understanding the BDO have submitted their opinion to the PSAA, and we anticipate receiving a formal outcome from this process during July 2023. A further update will be provided at the next meeting of the Committee, via the Executive Director of Finance and Resources.	In progress

Minutes of 9th February 2023

Minute no	Item title	Responsible officer(s)	Action	Comments	Action status
109.	Financial Reporting and External Audit Update	Stephen Howarth/ Ellie Tod	A Member requested that when the final accounts were reported to the Committee, a list was also provided of unadjusted differences that had emerged from the audit, including an explanation on the decision not to adjust them.	The audit of 2021-22's accounts is not yet fully concluded, and so a full update on audit differences will be provided once it is finalised	In progress
110.	Debt Management Update	Alison Balcombe	A Member noted that in the past, he had expressed concerns about how communications with individuals and carers were managed. He suggested it would be helpful for officers to contact all Councillors and ask them if they had constituents who had reported difficulties in communications regarding Adult Social Care debt in the last 12 months.		
111.	Internal Audit Progress Report	Mairead Claydon	A Member asked if Annex B (outstanding management recommendations) could be listed in priority order with highest risk first in future reports.		

Minutes of 26th May 2023

Minute no	Item title	Responsible officer(s)	Action	Comments	Action status
119.	Report on the authority's process, application and use of powers within the RIPA	Ben Stevenson	An erroneous reference to Peterborough City Council was noted, which required amendment	RIPA policy has been checked and some amendments made.	Completed
121.	Internal Audit Annual Report 2022-23	Mairead Claydon	A Member requested that in Annex B, the Summary of Outstanding Recommendations, the more serious items and most overdue items should be listed at the top of the report in future.		
121.	Internal Audit Annual Report 2022-23	Michael Hudson/Tom Kelly/ Stephen Howarth?	A Member asked if officers had any idea of the scale of the Council Tax fraud issue, and the impact on the Council's finances. Officers agreed to provide further information.	A six-month pilot phase is currently underway for the Council Tax Fraud Initiative (CTFI) project. This should help determine an annual savings target to be delivered if the project continued into the medium term. As such, there is no saving reported in the council's Business Plan 2023-28. The pilot is due to end in Q3 2023, and the results will help inform the 2024-29 Business Plan. The previous set of savings figures, drafted in 2021 and reported in the associated business case, are now out of date due to changes in the project's scope. Furthermore, initial estimates relating to the FraudHub subscription, and SPD Premium were forecast to be higher than latest invoices suggest.	

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122.	Financial Reporting and Related Matters Update	Michael Hudson/Tom Kelly/ Stephen Howarth?	Officers agreed to provide the Committee with the impact on the Balance Sheet in the coming weeks, as External Audit would be reviewing this information shortly. (<i>*relates to the extension of usable life for Property, Plant & Equipment</i>)		
123.	Procurement and Commercial Annual Report	Michael Hudson	Member briefing on the implications of the Procurement Act in the Autumn.		
123.	Procurement and Commercial Annual Report	Emma Duncan	Short briefing on Procurement Act to be sent to Committee.	There will be a briefing ahead of the Autumn Committee.	In progress
124.	Council's use of Consultancy and Agency staff	Sue Procter	A Member requested that benchmarked data on our highways staffing issues and vacancies compared to other authorities	Staffing data and benchmarking information was provided to the Highways and Transport Committee at its meetings in January and again in March 2023 as a part of the Highways and Transport Resource Planning report from the Service Director: Highways and Transport.	Closed