

**AUDIT AND ACCOUNTS COMMITTEE MINUTES ACTION LOG FOR MAY 2018 COMMITTEE MEETING**

<b><u>NO</u></b>	<b><u>TITLE OF REPORT / MINUTE AND ACTION REQUESTED</u></b>	<b><u>LEAD</u></b>	<b><u>PROGRESS / RESPONSE</u></b>
<b>ACTIONS ARISING FROM THE MINUTES OF THE 7<sup>th</sup> JUNE MEETING 2016 COMMITTEE MEETING</b>			
<b>1.</b>	<b>MINUTE 214 - ISA 260 UPDATE REPORT - REGISTRATION OF LAND PURCHASED FOR HIGHWAYS PURPOSES</b>		
	There was a request for a six month progress update on the 18 month project to register all 6,000 parcels of land purchased for highways schemes with the Land Registry.	<b>Daniel Ashman / Camilla Haggett (re-Rhodes)</b>	A report in included on the current May 2018 agenda  <b>Action ongoing</b>
<b>ACTIONS ARISING FROM THE MINUTES OF THE JULY 2016 COMMITTEE MEETING</b>			
<b>2.</b>	<b>MINUTE 226. MINUTES</b>		
	<b>Minute 213 'Systems in place to ensure that Section 106 Funds do not go unspent'</b>  The November 2016 Committee meeting agreed that updates either to the Committee or to the Chairman should be provided on a six monthly basis.	<b>Tom Kelly</b>	Next update due in September 2018. (Action: Tom Kelly)  <b>ACTION ONGOING</b>

ACTIONS ARISING FROM THE MINUTES OF THE 29 <sup>th</sup> NOVEMBER 2016 COMMITTEE MEETING			
3.	MINUTE 261 – CAMBRIDGESHIRE COUNCIL WORKFORCE STRATEGY UPDATE		
	There was a request that once implemented, there should be a regular quarterly report on the Action Plan progress.	Martin Cox / Lynsey Fulcher	<p>The report submitting the final Strategy for endorsement by General Purposes Committee and for final approval by full Council has been rescheduled a number of times since the report to the November 2016 Committee.</p> <p>Officers have agreed to provide the Chairman with a copy of the intended report going to GPC Committee in May. The timetable is for it go to General Purpose Committee in May and Council in July.</p> <p><b>ACTION ONGOING</b></p>
ACTIONS ARISING FROM THE MINUTES OF THE 21 <sup>st</sup> NOVEMBER 2017 COMMITTEE MEETING			
4.	MINUTE 49 - ANNUAL EXTERNAL AUDIT LETTER		
	a) Where all material misstatements identified had been rectified by the accounts sign off date <b>It was requested that in future years the Executive Summary should include this information.</b>	L Clampin BDO	<p>External Audit agreed to make this change in future letters.</p> <p><b>ACTION ONGOING</b></p>
ACTIONS ARISING FROM THE MINUTES OF THE 23 <sup>rd</sup> JANUARY 2018 COMMITTEE MEETING			
5.	61. AUDIT AND ACCOUNTS MINUTE ACTION LOG FOR JANUARY 2018		

	a) <b>Audit and Accounts Training Plan – Running through the detail of a non-contentious project</b> - It was originally agreed that the session requested by the Chairman, should be before the March meeting.	<b>M Kelly / RVS</b>	<p>This was to have been held before the January Committee meeting. However, due to officer illness on the day of the Committee, this session had to be postponed and a new date arranged.</p> <p><b>ACTION:</b></p> <p><b>Officers to ask at the May meeting whether the Committee still wishes to undertake this training session</b> as due to the timetabling of the Committee being the same day as General Purposes Committee it is unlikely that the session can be held before the Committee and not before the autumn due the number of reports coming forward. There needs to be a commitment from the majority of the Committee to either ask Internal Audit to liaise with members to find a day other than a committee day or alternatively to hold it at the close of one of the Committee meetings.</p>
<b>ACTIONS ARISING FROM THE MINUTES OF THE MARCH 2018 COMMITTEE MEETING</b>			
<b>6.</b>	<b>MINUTE 69 MINUTES OF THE MEETING HELD ON 23<sup>RD</sup> JANUARY 2018</b>		
	a) <b>Audit and Accounts Training Plan – Internal Audit Seminar on providing a case study of a non-contentious Project – (Page 7 of the agenda papers)</b>		See above.
	b) <b>Minute 65 Internal Audit Progress Report page 66 - Risk Management Health Check Report.</b> The Chairman wished to be sent the final report when available.	<b>D Wilkinson/ M Kelly to provide Chairman with copy</b>	<p>The report was provided to the Chairman by Head of Business Intelligence on 11<sup>th</sup> May.</p> <p>The report conclusions and action plan to address the recommendations made by Zurich will come forward as part of the Annual Risk Management report which has now been scheduled to come forward to the July Audit and Accounts Committee.</p>

<b>7.</b>	<b>MINUTE 72.DEMOGRAPHY AND DEMAND PLANNING PRESENTATION – BUDGETING FOR LOOKED AFTER CHILDREN (LAC)</b>		
	<b>A) Request that a report summarising the proposals scheduled for the Children and Young People’s Committee in May should also be circulated to the Audit and Accounts Committee and a short update report provided on the outcomes be submitted to the June Committee for information.</b>	<b>Lou Williams / Rob Sanderson</b>	The report is included on the 22 <sup>nd</sup> May CYP Committee agenda. This has been circulated to the Committee.
	<b>B) that the presentation should be added as an item to a future monthly Member seminar.</b>	<b>Lou Williams / Dawn Cave Rob Sanderson</b>	A seminar slot has been provisionally booked for the 12 <sup>th</sup> October seminar.
<b>8.</b>	<b>MINUTE 75 - CLOSEDOWN PROGRESS REPORT</b>		
	<b>a) In future reports policy changes should be highlighted in the revised accounting policy so that the Committee could clearly see where they were.</b>	<b>Jon Lee / Martin Savage</b>	This will be addressed in the Annuals Accounts report to the 12 <sup>th</sup> June Committee
	<b>b) There was a request to include a section on Business Rates.</b>	<b>Jon Lee /Martin Savage</b>	Same comment as for 8a) above

9.	<b>MINUTE 76 - INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING 31st JANUARY 2018</b>		
	<b>Action: The Deputy Section 151 Officer undertook to provide a more detailed explanation to both General Purposes Committee and this Committee.</b>	<b>T Kelly</b>	<p>Page 109 - Place and Economy Highway Other – with reference to the Waste budget it was suggested that it would have been useful to have included more details of the figures. In response it was agreed that this had been badly written but was provided in the detailed Place and Economy Finance and Performance report for which a link had been included at the end of the paragraph.</p> <p>The more detailed response was sent out from Rebecca Barnes to all members of the Council on 3<sup>rd</sup> May. The response text is included as Appendix 1 to this minute action log.</p> <p><b>ACTION COMPLETED</b></p>
10.	<b>MINUTE 77 - DRAFT INTERNAL AUDIT PLAN 2018-19</b>		
	<b>Action: Internal Audit look at lower contract thresholds for reassurance (to ensure greater value for money was being achieved) and also to look at the administrative cost of procurement compliance.</b>	<b>D Wilkinson / Mairead Kelly</b>	<p>These would be undertaken as part of the reviews included in the Internal Audit Plan being undertaken.</p> <p>Economy and Environment Committee at their meeting in April when considering the Ely Bypass overspend Capital Report requested that Internal Audit should review this project as part of one of the reviews on capital project overspends to establish whether any lessons could be learnt going forward.</p> <p><b>ACTION ONGOING</b></p>

**RESPONSE TO MINUTE 76 - WASTE BUDGET MORE DETAIL ON THE FIGURES**

The Waste PFI budget was forecast to overspend by +£1,604k in January, mainly due to the Mechanical Biological Treatment (MBT) plant performing below the budgeted level of performance (which has now been addressed in the Business Plan for 2018/19 by re-basing the budget). Also, the pressure was due to lower levels of Third Party Income through the contract, an increase in the amount of bulky waste collected that is sent direct to landfill, an increased quantity of material rejected from the In-Vessel Composting process, rising costs for recycling wood and rigid plastics collected at Household Recycling Centres and a shortfall in the delivery of savings for 2017/18.

The additional Highways income reported in the January report was one of a number of underspends that were identified across P&E which have been held to cover the Waste pressure. As further background, income from fees from Highways Development control was greater than budgeted and traditionally any overachievements with this are used to fund additional highways maintenance works. In 17/18 because of the Waste pressure, the service did not spend the additional income due to the need to cover the overspend across P&E as a whole.