

**AUDIT AND ACCOUNTS
COMMITTEE****Minutes-Action Log**Cambridgeshire
County Council**Introduction:**

This log captures the actions arising from the Audit and Accounts Committee November 2019 and updates members on the progress on compliance in delivering the necessary actions (outstanding actions from previous meetings are also included). This is the updated action log as at 20th January 2020.

MINUTES 28TH November 2019

ITEM NO.	MINUTE NUMBER / REPORT TITLE / AGENDA PAGE NUMBER	ACTION TO BE TAKEN BY	ACTION (INCLUDING WHERE RELEVANT PAGE NUMBER)	COMMENTS	COMPLETED
1.	225. Minutes of the special meeting of the Audit and Accounts Committee A) Page 18 Bullet 2 Letter from the Chairman to BDO	Head of Finance / Chairman	Following a query from the Chairman, it was confirmed that a letter had been prepared and was ready for the Chairman to sign.	The letter was signed following the meeting and was included as Appendix 1 to the November Committee minutes	COMPLETED

	B) Page 22 second bullet - objection to the current accounts by a member of the public -	Action: Chief Finance Officer / Chairman	The Committee was made aware of an e-mail received by the Chairman from Mr Andrew Rowson copied to the Chief Executive, Democratic Services and Group Leaders regarding queries he had on External Audit payments. The Committee was informed that officers were looking into the issues raised and would be providing a formal response in consultation with the Chairman, which the Committee would be copied into.	An update to the Committee was provided on 20 th January. Officers are grateful to Mr Rowson for drawing their attention to this omission, which was an error. The payments to the Council's previous external auditors have now been added and the transparency data re-published at: http://tiny.cc/C500data . A formal response to Mr Rowson will be sent out shortly.	
	c) Page 27 – Guided Busway	Head of Finance to check and write to the Chairman outside of the meeting.	Request for a further update on whether there was yet a date for any final resolution and who was leading on this. This was being led by the Chief Finance Officer and Service Director Highways and Transport.	Oral update to be provided	
2.	MINUTE 229. - SAFER RECRUITMENT IN SCHOOLS UPDATE	Chris Meddle Senior Leadership Advisor to arrange	It was agreed that safeguarding around pre-schools nurseries would be a good area for the Committee to review.	This has been included to come forward as part of the update report to the March Committee	ACTION ONGOING

3.	231. REGISTRATION OF LAND PURCHASED FOR HIGHWAY PURPOSES				
	a) Confidential Appendix with site details	Asset Information Searches Manager.	Councillor French, who was a substitute at the meeting, requested that the separate confidential appendix referenced in the report should be sent to her referencing those sites in the Fenland area.	This action was completed on 6 th December.	COMPLETED
	b) To confirm when all the deeds had been submitted to HMLR.	Asset Information Searches Manager.	To confirm when all the deeds had been submitted to HMLR.	An email to the Committee on 12 th December confirmed that the last parcel of land deed had been submitted that day. This completes the reporting schedule originally requested by the Committee.	COMPLETED
4.	MINUTE 233 PERFORMANCE REPORT – QUARTER 1 2019-20				
	a) Report format	Councillor Shellens	The Chairman indicated that he would provide some comments (on the report format / information) to the lead officer outside of the meeting.	Oral update to be provided. Note: The latest version of the report is included on the current agenda.	

	b) Page 79 Indicator reading 'The number of children in care' with the direction of improvement showing as a down red arrow	Councillor Crawford to pass on the details of the survey to Tom Barden.	A Member expressed concern at this, referencing a study she had seen from foster carers agencies suggesting a link to closures of children's and family centres and asked whether more data could be given on this and whether it was a contributory factor. The officer was happy to look at the research paper to see if lessons could be learnt. The Member to pass the officer details.	Oral update to be provided	
5.	MINUTE 234. INTEGRATED FINANCE MONITORING REPORT FOR THE PERIOD ENDING 30TH SEPTEMBER 2019				
a)	Page 105 note 4	Head of Finance	referencing a £9.3m in general and corporate reserves requirements and what the change represented. A response to be provided outside of the meeting.	An update on 20 th January indicating this budget area includes the mechanism for adjustments to reserves agreed through budgeting and the business plan. This year the adjustments include: application of transformation funding to services following approved bids by GPC, allocation of surplus Council Tax and Business Rates (reported by District Councils) to service needs and as approved by GPC in July 2019, holding a collection fund surplus declared by a district Council in error (to be reclaimed in 2020-21) and	

b)				restoring general fund to minimum policy level as per business plan.	COMPLETED
c)					
d)	Page 115 – Balance Sheet level of debt outstanding for both adult social care and sundry –	Head of Finance to inform Head of Revenues and Benefits.	The actuals at the end of September 2019 were far higher currently than the year-end target (Adult social care target £3.37m (actual £8.90m) Sundry target £1.71m (actual £4.19m)). The Committee would be expecting to see plans for how this would be addressed in the next report which was due to the January Committee meeting.	<p>This information request was passed on shortly after the meeting. The Head of Revenues and Benefits had arranged a meeting with the Chairman to discuss the issues early in January</p> <p>It was clarified in an email to the Committee on 20th January that since the November Committee the actual levels of overdue debt are much closer to target once “collectable” debt from NHS and other related parties are isolated.</p> <p>There is a full report on debt management from the Head of Revenues and Benefits as part of the current agenda.</p>	COMPLETED

e)	Page 119 - Line reading 'Greater Cambridge Partnership budgets not reported in CCC budget - 602.	Head of Finance	Request for more explanation on this to be circulated outside of the meeting.	Although Greater Cambridge Partnership transactions are hosted by Cambridgeshire County Council (and appear on the CCC ledger) they are subject to separate governance and accountability mechanisms – this adjustment shows the revenue impact of removing the Greater Cambridge Partnership elements from the management accounts for the County Council.	COMPLETED
f)	Page 120 Appendix 2 Reserves and Provisions County Fund balance	Head of Finance	Request for a breakdown of the £17m	A further breakdown of the target reserve balance was circulated as part of the email to the Committee on various issues raised at the November meeting on 20 th January. The information is reproduced at the appendix to this minute action log.	COMPLETED
6.	MINUTE 235. INTERNAL AUDIT PROGRESS REPORT				
	Section 2 – fraud and corruption update.	Audit and Risk Manager to liaise with the Schools Intervention Service	In answer to a question raised regarding the suspected bank mandate fraud at a school, it was clarified that schools had been given advice regarding the risk in this area. The Chairman suggested that if the advice was only being given to maintained schools it should also be provided to all academy schools in the County.	This request from the Committee had been passed on by Internal Audit to the Schools Intervention Service	COMPLETED

MINUTES 24TH SEPTEMBER					
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8.	MINUTE 212 ACTION LOG debrief between officers and EY to identify improvements that could be made to avoid the delays	Head of Finance	The Chairman asked that the outcomes of this debrief should be brought to the Committee, which was agreed.	As the Accounts were not available for sign off at the October Special Committee meeting the report with details of improvements is included on the current agenda.	COMPLETED
9.	MINUTE 217. COMMUNITY TRANSPORT ACTION PLAN UPDATE				
	Reclamation of Public Funding	Chief Internal Auditor / Chief Finance Officer	Request for a provisional target date.	On 19 th November Democratic Services was updated that this would now be March due to the continued negotiations.	Ongoing
MINUTES 11TH JUNE					
7.	MINUTE 188. DEBT RECOVERY – LEVEL OF OUTSTANDING DEBT UPDATE REPORT (pages 3-10)				

	a) Targets in future Reports	R Bates	The need to see targets for the collection agents and the metrics of success on collecting certain types of debt.	This has been included in the report on the current agenda.	COMPLETED
	b) Debt of a seasonal Nature / safe debts	R Bates	Request that future reports identify debts which were of a seasonal nature and those regarded as safe debtors, in order to help identify if they were distorting the true level of outstanding debt.	This has been included in the report on the current agenda.	COMPLETED
	c) expansion of reasons for non-payment	R Bates	Request for the January report to include an expansion of reasons for non-payment and whether these had increased in certain categories.	This has been included in the report on the current agenda.	COMPLETED

APPENDIX

Risk	Source of risk	£m
Inflation	0.5% variation on Council inflation forecasts.	0.8
Demography	0.5% variation on Council demography forecasts.	0.8
Interest rate change	0.5% variation in the Bank of England Base Rate.	0.1
Council Tax	Inaccuracy in District tax base forecasts and collection levels.	4.6
Business Rates	Inaccuracy in District taxbase forecasts of County share of Business Rates to the value which triggers the Safety Net.	0.4
Business Rates payable	Impact of revaluation on Business Rates payable.	0.5
Unconfirmed specific grant allocations	Value of as yet unannounced specific grants different to budgeted figures.	1.4
Deliverability of savings against forecast timescales	Savings to deliver Business Plan not achieved.	2.5
Non-compliance with regulatory standards	E.g., Information Commissioner fines.	0.5
Major contract risk	E.g., contractor viability, mis-specification, non-delivery	2.1