Audit and Accounts Committee Minutes - Action Log

The minutes action log captures the actions arising at Audit and Accounts Committee meetings and updates the Committee on progress.

Minutes – 30th July 2024

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
185.	KPMG Audit Plan for Cambridgeshire Pension Fund 2023/24	KPMG	Following some challenge to the audit fee and ISA315 at Pension Fund Committee representatives of KPMG had met with Public Sector Audit Appointments (PSAA) around fee variations to ensure consistency in the way this was applied and to ensure that the additional work undertaken could be justified. That would be brought back to both the PFC and to Audit and Accounts**.**	The fees are based on scale rates agreed with the PSAA and the fees for work required regarding ISA 315 have been applied consistently across our audits. Fee variations require PSAA approval, and we will report back to Committee when we have been through this process. 18.02.25: Fee variations have been shared with the PSAA but not yet approved/ paid. 10.03.25: Fee variations remain with the PSAA for approval. KPMG will communicate the final fee position once known.	On-going

Minutes – 31st October 2024

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
197.	Internal Audit Progress Report	Michael Hudson	A member expressed the hope that the relevant officers would look outside of the meeting at whether the situation in relation to OPUS People Solutions Ltd was equitable.	A report to the Shareholder Sub-Committee is planned.	Autumn 2025
198.	Corporate Risk Register	Michael Hudson/ Chris Finch	Asked if there was a timescale for the property risk database referenced at section 3.1.3 of the report. An update was offered outside of the meeting.	The review of the database is ongoing, and it is expected all risks will be managed by the Autumn.	Autumn 2025

Minutes – 30th January 2025

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
206.	Financial Reporting and Related Matters	KPMG	The KPMG representatives confirmed that they had responded to the Government consultation on 'Local audit reform: A strategy for overhauling the local audit system in England' and	We are not able to share our specific response to the consultation.	Completed

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			would reflect on what aspects of their response might be shared with the committee.		
208.	Adults, Health and Commissioning Directorate Assurance Report	Patrick Warren-Higgs	Asked about professional indemnities for external providers and the steps taken to check that insurance existed, so that the Council was not exposed. The same question had been raised at the Adults and Health Committee and the Executive Director's recollection was that a process was in place, but he would check this and confirm.	Update provided to the Adults and Health Committee: All contracts for adult social care support contain the requirement for the provider to have appropriate indemnity insurance. Where there is an agency or subcontracting arrangement to someone who is self-employed, providers are expected to mirror these arrangements.	Completed
210.	Internal Audit Progress Report	Stephen Moir	Noted that there were dates missing for when overdue audit actions should be resolved, and learned that Internal Audit was dependent on the relevant services to provide those dates. The Chief Executive undertook to encourage the Corporate Leadership Team, specifically the Executive Directors, to provide these dates.	Email sent 30.01.25.	Completed
211.	Consultancy and Agency Spend	Caroline Adu-Bonsra	Requested a note separating out the expenditure on GCP staff.	Note circulated electronically to committee members 13.03.25.	Completed

Minutes – 26th February 2025

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
215.	Final Statement of Accounts for 2023/24	Stephen Howarth	It was noted that the CCB valuation figure at 31 March 2024 in the supporting notes section of the report was lower than that given later in the report, and officers undertook to correct this.	Officers corrected the narrative reference in 'other supporting notes' to match the value included in the financial statements, which was correct.	Completed
215.	Final Statement of Accounts for 2023/24	KPMG	The Chair queried whether the arrows used in the summary of findings should point downwards to indicate a worsening position. KPMG agreed to review this.	This was amended in the final documents issued to Management for publication.	Completed