

Agenda Item No. 8

TITLE **Farm Audit Update**
To: **Accounts and Audit Committee**
Date: **24th November, 2020**
From: **Duncan Wilkinson, Chief Internal Auditor**

1. PURPOSE

1.1 To give the Committee an update as requested on the timescales for this work.

2. BACKGROUND AND UPDATE

2.1 The Internal Audit work is complete and the audit report has been fact checked with key stakeholders. 300+ comments and submissions were received and have been reviewed with a revised report prepared as agreed to the timescales of 9th Oct.

2.2 The volume and nature of comments requires the revised report to be circulated a 2nd time, to give all stakeholders the fair opportunity to fact check those changes. The Audit and Accounts Committee will recall that PKF undertook 6+ cycles of fact checking with some stakeholders prior to the issue of their final Community Transport report.

2.3 A revised timescale for the Audit has been agreed as:

- Report to key stakeholders 10th Nov (Weightmans have reviewed, redacted and PDF'd each document as before as well as tailored correspondence to each stakeholder)
- Final comments to be received by 27th Nov.
- Finalise the report by 4th Dec and issue to Monitoring Officer and Chief Executive to consider whether any issues need to be progressed under formal processes.

2.4 Previously it has been stated that the report would be submitted, in public session, to the Councils Audit and Accounts Committee. Now that the Audit findings are largely confirmed the next steps were discussed (with Monitoring Officer, Chief Executive and legal advisors). The following was agreed:

- The draft report to be shared (bound by officer confidentiality) with the new permanent Farms Head of Service (Tony Cooper) to review, agree and start implementing the service recommendations. This was done on 10th November.
- The Final Report to be issued by Chief Internal Auditor to the Chief Executive and Monitoring Officer as above when finalised (target 4th Dec).
- To ensure organisational confidence, the final report will be shared with the Leader of the Council and Chairman and Vice Chairman of Audit and Accounts Committee (AAC) as a confidential document.
- The next steps to be discussed at a meeting with the Chairman / Vice Chairman of AAC, Leader of the Council, Chief Executive, Monitoring Officer and Chief Internal Auditor and what, if any other processes are required, in the light of the final findings.

2.5 In summary therefore the initial fact check of the audit report has been completed. It is now necessary to share a revised version of the report with stakeholders for final comments. Additionally the report has identified other areas which are likely to require exploration and conclusion through formal processes before a full and balanced picture can be presented to the Committee for consideration. It is acknowledged that this may not meet with existing expectations regarding the timetable however, Cambridgeshire County Council's priority has to be ensuring the overall integrity of the process and ultimately transparent and conclusive outcomes.

2.6 The Council has also received and is administering Subject Access Requests from the tenants. This is an extensive and complex request. The process is supported by internal and external legal advice and has also involved advice from the Information Commissioners Office.

3. Source Documents: None

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