

## Audit and Accounts Committee Minutes - Action Log

This is the updated action log at 22<sup>nd</sup> July 2024 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 28<sup>th</sup> September 2023

140.	Financial Reporting and related matters	Tom Kelly/ Stephen Howarth	Officers confirmed there had been progress with VAT reconciliations, but there were other debtor balances relating to an isolated historic issue relating to IT system transfer. It was suggested that the Committee may be interested in looking at this situation in further detail in future, and officers agreed to include a section on this in a future report	Further to progress with this area to enable an audit opinion on the 2021-22 financial statements, we similarly have chosen to stop short of a full reconciliation in producing the 2023-24 accounts (as part of the simplifications required to meet the statutory deadline). The mismatches stem from the migration of balances to the ERP Gold system on implementation in April 2018. The next step is to complete the 2023-24 reconciliation as a basis for further analytical work and issue resolution and isolation.  Unfortunately this means it is not possible to provide a fuller update at this Committee meeting, but we will return to this area as team resources allow and in view of prioritisation needed for completion of accounts and external audits.	Ongoing
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### Minutes of 1<sup>st</sup> December 2023

151.	Internal Audit Progress Report	Val Thomas/ Mairead Claydon	If target date on the associated actions (related to contract management) looks likely to slip further, the Director of Public Health will be asked to submit a report to A&AC.	The Acting Director of Public Health has confirmed that the necessary actions and processes have commenced and will be completed by a revised date of the end of July 2024. An update had been circulated to the	In progress
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				Committee in May, indicating a revised deadline of 31 <sup>st</sup> July 2024.	
154.	Committee Agenda Plan	Michael Hudson /Clare Ellis	Assets & Procurement Committee report on Contract Risk assessment to be reported on to Audit & Accounts Committee in May or September 2024.	In progress: expected to come to the September meeting.	In progress
Minutes of 6 <sup>th</sup> February 2024					
159	Internal Audit Report	Martin Purbrick	Share results of the Schools Audit (specifically deficit Recovery Plans of schools in qualifying budget deficits) with the CYP Committee.	To be included in the next report in the September 2024 Committee.	In progress
159	Internal Audit Report	Stephen Moir/ Mairead Claydon	Provide a “deep dive” on some essential and high risk actions in future, potentially linking to the Annual Governance Statement.	<p>The Chief Executive and the Head of Internal Audit and Risk Management have held an initial discussion about how to approach this. A further meeting will be convened to agree a way forward for proposed inclusion in the Annual Governance Statement improvements/action plan for the coming year.</p> <p>The Chief Executive discussed this with the Statutory Officer Group on 27 March 2024. It was agreed this will be built into the process next year through the Annual Governance Statement 2023/24.</p> <p>The Chief Executive and the Head of Internal Audit and Risk Management have discussed and agreed a format and approach for Executive</p>	Ongoing

				Director attendance at the Committee to provide assurance updates and progress with internal audit actions in their directorates. These reports are now being added to the Committee's Forward Plan by Democratic Services.	
159	Internal Audit Report	Stephen Moir	Follow up with HR issue of potential disciplinary actions, where appropriate, for individuals who resign.	Following discussion with the Council's recognised Trade Unions, the Disciplinary Procedure was updated in May 2024 with the section on resignation being updated to now make it clear that where someone tenders their resignation following disciplinary allegations being raised against them and there is either a criminal or safeguarding element to the allegations, resignation with immediate effect will not be accepted and the investigation will continue during the employee's contractual notice period and beyond, if required.	Closed
Minutes of 28 <sup>th</sup> March 2024					
169.	Internal Audit Progress Report	Michael Hudson/ Tom Kelly	Raise S106 issues with Strategy, Resources & Performance Committee through Integrated Finance & Monitoring Report.	Following the issues raised at the Audit and Accounts Committee, we will now include section 106 expenditure and balances to SR&P Committee on a half yearly basis (starting from September 2024) through the IFMR. A S106 and CIL Board, chaired by an Executive Director, is also being implemented, further to the internal audit of this area.	Complete

## Minutes of 30<sup>th</sup> May 2024

175.	Financial Reporting and Value for Money Report	Tom Kelly/ Communications/ Chair/Vice Chair	Chair and Vice Chair to issue a press release could be issued following the General Election to reassure the public on recent developments with regard to external audit opinion on previous years' accounts, and clarify the issues around the disclaimed accounts.	Information has been provided to the public through Committee reports on these matters and through the Council's website.  Following discussion with the Chair and the Council's Communications team it has been decided that this makes available the necessary information for users of the accounts.	Complete
175.	Financial Reporting and Value for Money Report	Tom Kelly	Circulate information to Committee regarding BDO's fees.	Email sent to all Members of the Committee 30 May 2024	Complete
176.	External Audit Plan and Strategy 2023-24	KPMG	The Committee asked why Risk 4, post retirement benefits, was not ranked more highly. KPMG agreed to review.		
176.	External Audit Plan and Strategy 2023-24	Tom Kelly/ KPMG	Queried whether there was scope to share information below the £1M materiality threshold: KPMG and Tom Kelly to discuss.	Whilst immaterial items might not be reported in KPMGs ISA260, the Council does (and will continue to) report on these to committee. For example, in the 2021-22 (the last audited year), in the February 2024 report we included an appendix that summarised all of the changes we had (and hadn't) made to the accounts since the draft version, including those immaterial ones not listed in EYs report.	Complete
177.	Internal Audit Annual Report 2023-24	Mairead Claydon	queried the medium risk under income processing - discrepancy in the CCC ZAR10 control account. Officers agreed to provide a written response on	Response emailed to Committee Members on 10/07/24.	Complete

			the order of magnitude and nature of the discrepancy.		
178.	Draft Annual Governance Statement	Mairead Claydon	Restructure report so conclusions at the end.	Incorporated in the final version of the Annual Governance Statement.	Complete
178.	Draft Annual Governance Statement	Mairead Claydon	Noting that all corporate complaints procedures were being reviewed and a project plan was in place for delivery of those changes, agreed that this should be incorporated into the Action Plan.	Incorporated in the final version of the Annual Governance Statement.	Complete