

**AUDIT AND ACCOUNTS
COMMITTEE**
Minutes-Action Log

 Cambridgeshire
County Council

Introduction:

This log captures the actions arising from the Audit and Accounts Committee July 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 13th September 2019.

MINUTES 29TH JULY

Item No.	Minute Number / Report title / agenda page number	Action to be taken by	Action (including where relevant page number)	Comments	Completed
1.	MINUTE 198. PENSION FUND ACCOUNT				
	a) Page 235 Notes to the Pension Fund Accounts	Richard Perry / Ben Barlow / Fiona Coates	Regarding the table providing details on members showing that the number of County Council employees at 31 st March 2019 compared to 31 st March 2018 had increased, the Chairman asked that this be checked as he would have expected the number to have fallen due to the effect of redundancies.	Response provided in an e-mail on 16 th August to the Chairman from Democratic Services confirming from the Pensions Service that the increase of Cambridgeshire County Council employees as shown was correct. The information was from the payroll system and in line with the increase in CCC contributions for the year	

				and was internally audited in 18/19 (Cambridgeshire Pension Fund achieving a substantial result).	Completed.
	b) Definition of 'Undecided Leavers'	Richard Perry / Ben Barlow / Fiona Coates	Request for details of the formal definition.	<p>In the same email as above the definition was provided as:</p> <p>A member who has ceased a pensionable employment and awaiting the finalisation of their benefits or refund of contributions.</p>	Completed
2.	MINUTE 200. CONSULTANTS POLICY REVIEW QUARTER 1	Sarah Haig / Anna Syson	Page 84 - Regarding the Historic Environment Placement on Museum advice, there was a request for more information to be circulated outside of the meeting on the museum involved, and the work being undertaken.	A response was sent to the Chairman on 22 nd August explaining that this consultant did not relate to any existing museum in the county, but had been employed to assist with the development of the proposed Northstowe/ A14 Heritage Centre, a joint project between CCC, Highways England and Homes England. The consultant was engaged to provide specialist museums advice	

				(environment, layout, displays, content etc) as part of the design stage of the project.	Completed.
3.	MINUTE 201 - TRANSFORMATION FUND MONITORING REPORT QUARTER 4 2018-19	Julia Turner	Councillor Kavanagh asked whether when agreeing a project the broader issues were looked at in terms of overall long term cost. It was explained that, that was one of the reasons why some projects were delayed. The officer would discuss with the Member outside the meeting any particular issues he had and also provide more detail regarding the delayed project referred to. (Page 89 Housing Review C/R 5.006)	The response was provided on 3 rd September see Appendix 1 further below.	Completed
4.	MINUTE 203 ANNUAL RISK MANAGEMENT REPORT Risk 6 page 147	Amanda Askham	Paragraph 2.2 of the report referencing risk 6: <i>“our human resources and business systems, CCC and providers are not sufficient to meet business need”</i> - further explanation was sought on why the risk had worsened (regarding issues with ERP Gold). Action: to provide more information in an e-mail outside of the meeting	A response was sent to the Chairman dated 13 th September 2019 explaining the increase in this risk was due to issues around implementation of ERP as the Council's new business system. As ERP was now considered to be supporting the Council's business well and implementation issues have been resolved, the Corporate Risk Group thinks it is likely this risk rating will reduce when reviewed at the next meeting (October 2019).	Completed

5.	MINUTE 204 ELY BYPASS PROJECT (pages 95-144)	Duncan Wilkinson / Neil Hunter / Graham Hughes in consultation with the Chairman	Lead officers to work on a revised cover report to go with the Internal Audit report to be passed on to Economy and Environment (E and E) Committee	This will go forward to the 17 th October E and E Committee meeting	Ongoing
6.	MINUTE 205 - INTERNAL AUDIT PROGRESS REPORT				
	A) Page 272-273 Fees and Charges Policy Compliance	Neil Hunter/ Mairead Claydon in liaison with Tom Kelly	third paragraph page 273 reading: <i>“This review also identified that there is little awareness of the total amount of income collected from fees and charges across the Council. While Internal Audit were able to ascertain a list of all the recorded income from fees and charges, this was with the caveat that there may be income cost centres who do not relate to fees and charges The Chairman asked that the known total should be provided and sent to the Committee outside of the meeting.</i>	Internal Audit has requested the information from relevant officers.	Ongoing
	B) Page 273 - A3 - Development of Project Assurance and Project Management	Neil Hunter / Mairead Claydon	Internal Audit were asked seek to establish how many projects yet to be reported had been identified as having major issues and to provide the detail to the Chairman outside of the meeting.	Internal Audit to seek clarification from the Chairman on this request.	Ongoing

	C) Annexe B regarding outstanding recommendations over three months		<p>The Chairman asked that officers ensured that the following areas were followed up and updates were included as part of the information included in the appropriate Internal Audit Progress reports:</p> <p>1) Page 301 item number 3. Accounts payable Missed goods receipt tasks target date for action 31.10.2019 The Chairman referenced the text reading: <i>Discussions with the Accounts Payable Service Manager established that the way services can respond to missing goods receipt tasks in ERP may create further delays in the payments process.</i></p>	Internal Audit have undertaken to pick this up as part of the updates in their Internal Audit Progress Reports.	
			<p>2) Page 303 Item number 5 Accounts payable - Multiple supplier Accounts - duplicate payment risk – review to identify any multiple supplier accounts that may exist twice in error. – target date 23.12.2019.</p>	Internal Audit have undertaken to pick this up as part of the updates in their Internal Audit Progress Reports.	Completed
7.	MINUTE 207 - INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING 31ST MAY 2019				

	a) Page 344 Para 8.3 Thriving places for people to live	Tom Barden	Request that activity data should be provided for the first paragraph to give context to the information in terms of actual numbers.	The following information was sent in an e-mail to the Chairman on 13 th September and is included at Appendix 2.	Completed
	a) Page 345 – Para 8.4 a good quality of life for everyone	Action: Tom Barden	Second from last paragraph - numbers required against the current percentage figures provided. The Chairman asked what was being done to close the gap regarding the 20% using the services who did not feel safer.	This information was included in the same email referred to above. See appendix 2	Completed
	b) Page 345 – Para 8.4 a good quality of life for everyone	Action: Tom Barden	Last paragraph – request for performance figures and target details for performance in delayed transfers of care which currently just stated it remained off-target.	This information was included in the same email referred to above. See appendix 2	Completed
MINUTES 11TH JUNE					
8.	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.	To be included in the next update report	Ongoing
	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.	To be included in the next update report	Ongoing

	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.	To be included in the next update report	Ongoing
9.	MINUTE 191 DRAFT CAMBRIDGESHIRE COUNTY COUNCIL (CCC) STATEMENT OF ACCOUNTS 2018-19	<p>Jon Lee / Martin Savage (MS)</p> <p>JL / MS</p> <p>J L / MS</p> <p>T Kelly (TK)</p> <p>TK</p>	<p>a) On the presentation there was a request to insert an additional blank line between net assets and the usable reserves line to make the distinction clearer.</p> <p>b) Page 6 - Request that the diagram which was no longer produced in colour on printed agendas due to cost should be changed to dots / hatch lines so it showed up in black and white.</p> <p>c) Page 7 – add to text in the line reading “As our resources come under increasing pressure.....” Make specific reference to the loss of Government support grant.</p> <p>d) Page 8 last line 22 being red rated required more explanation.</p> <p>e) Page 17 Explanation on Cambridge and Peterborough Combined Authority - there were material changes in terms of levy and grant which was why it had been included. Officers were asked to review if it was required</p>	<p>Will be changed in final accounts</p> <p>Will be changed in final accounts</p> <p>Will be changed in final accounts</p> <p>Will be changed in final accounts</p> <p>See separate responses in the update report on the current agenda</p>	

		<p>Jon Lee (JL) / Martin Savage (MS)</p> <p>Action JL / T Kelly</p> <p>MS</p> <p>MS</p> <p>MS</p> <p>JL</p> <p>JL</p>	<p>f) Page 27 last paragraph reference to “.. declining revenue support grant ...” it should be made explicit that this is being taken away by Central Government.</p> <p>g) No reference in narrative to Shire Hall move, LGSS, BDO, Guided Bus - officers to consider whether any should be made.</p> <p>h) Page 41 Cash Flow Statement Line explanation required for:</p> <ul style="list-style-type: none"> a. Impairment and downward valuations ‘goes from -£12,142k to £114,246 b. Increase / decrease in Debtors large variation <p>i) those lines having a figure in 2018 and showing 0 in 2019. Action to look at.</p> <p>j) Page 49 - Surplus in brackets and then no more references. Action to look at.</p> <p>k) Page 75 – opening balance adjustment £26,180 – explanation required for this. Action JL</p> <p>l) Page 78 and 79 top left hand text reading “cost of valuation” – this was confusing. Action JL to check whether this was an accounting code requirement. (Post meeting</p>	<p>Will be changed in final accounts</p> <p>See separate responses in the update report on the current agenda</p> <p>Will be changed in final accounts</p> <p>Will be reviewed</p> <p>Will be reviewed</p> <p>Will be changed in final accounts</p>	
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			<p><i>Note: This should simply read 'cost or valuation' and would be amended in the final statements.)</i></p> <p>m) Page 87 Public Works Loans Board (PWLB)</p> <p>a. Fair value hierarchy for financial liabilities – top line query on why fair value amounts were both showing - £391,618</p> <p>b. Second sentence text not clear why the Council should be paying additional interest - explanation required if PWLB loans were meant to be cheaper than market rates.</p> <p>n) Page 92 table required to be filled in.</p> <p>o) Page 93 - ditto above - for short term creditors.</p> <p>p) Page 93 why was cash equivalents 0 in 2019?</p> <p>q) Page 114 Pension Scheme assets - cash and cash equivalent halved – there was no Pensions' officer present to explain this.</p> <p>GROUP ACCOUNTS</p> <p>r) Page 127 The Cromwell Museum - the note made no reference to value - this required explanation</p>	<p>Will be changed in final accounts</p> <p>Will be changed in final accounts</p> <p>Will be changed in final accounts</p> <p>Will be changed in final accounts</p> <p>Will be reviewed</p> <p>See separate responses in the update report on the current agenda</p> <p>To be reviewed.</p>	Completed
		Action: JL			
		Action JL			
		JL / MS			
		JL / MS			
		J Lee to find out reason			
		JL / MS			

MINUTES OF 28TH MAY MEETING

Item No.	Minute Number / Report title / agenda page number	Action to be taken by	Action	Comments	Completed / ongoing
11.	MINUTE 183 COMMUNITY TRANSPORT ACTION PLAN UPDATE				
	a) Page 66 Paragraph 3.3 – fourth paragraph - Social and Education Contract Management Checking	Neil Hunter / Mairead Claydon	A question was raised on whether there had been any known supplier breaches, as it had previously been agreed that the Chairman would be kept informed. Any breaches would be reported as part of this regular update report. However as the question had been raised, Neil Hunter undertook to take this away and check and then e-mail the Committee outside of the meeting.	A response was sent to the Chairman from Internal Audit on 28 th August which covered the period September 2018 to July 2019. The SETT team contacts Martin Kemp and Sue Eagle have been asked to send the Chairman the monitoring information directly in future.	Completed
	b) Community Transport Action Log – Page 69 Item 31 reading ‘Annual Review of Outcomes and benefits from the grant awards will be reported to E and E Committee’	Rob Sanderson / Paul Nelson	The Chairman asked that this report should also be received by Audit and Accounts Committee. <i>Post meeting Note: The Head of Democratic Services has reiterated that reports should not go to two Committees where there is a responsible Service Committee.</i>	Community Transport is now the responsibility of the Combined Authority. As a result no report will be going forward to Economy and Environment Committee. This is referenced under paragraph 2.2 in the Community Transport Update Report included later on the agenda.	Action closed

	c) Community Transport Action Log Page 69 Item 86 reading 'CCC to consider publishing Freedom of Information (FOI) Act responses via the website and therefore making them available to the public.		The implementation of a joint FOI system was to be reviewed in July 2019 with an implementation date of December 2019. The Chairman asked for assurance that this review meeting would take place.	Internal Audit will include an update in the September Community Transport Update report.	Ongoing
Minutes of 26th March 2019					
12.	MINUTE 162 - ESTATES AND BUILDING MAINTENANCE INSPECTIONS	John MacMillan	Provide monthly updates to the Chairman on the intention to have a full leases record within three months.	<p>The latest K2 records cleansing update was sent to the Chairman on 21st August.</p> <p>The process was slower than estimated originally, which was largely due to surveyors concentrating on progressing their current casework. 302 records had now</p>	ongoing
				been cleansed, of which 185 were leases. This was halfway through the process in advance of its replacement in or before February 2020.	

13.	MINUTE 173 – FORWARD AGENDA PLAN	Internal Audit / Democratic Services	Due to the size of the current agenda there was a request that officers should consider whether there should be additional committee meetings scheduled in the year. The Vice Chairman raised this again at the July meeting.	<p>Democratic Services / Internal Audit in consultation with the Chairman have agreed new streamlining arrangements for future meetings to help negate the need for additional meetings. As a result, Democratic Services / Internal Audit do not support additional meetings for standard business as they believe the new arrangements should reduce the number of reports coming forward. Going forward this will also require discipline from the Committee to focus on its core functions and avoid requesting update reports that are more appropriate for the relevant service committee.</p> <p>However while additional normal business meetings are not supported, officers recognise from time to time there will be additional special one off meetings to discuss single issue items. e.g. a special meeting in October to receive and sign off the final Accounts. (See update report on the Accounts included later on the agenda).</p>	
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Appendix 1

ITEM 3 MINUTE 201 - TRANSFORMATION FUND MONITORING REPORT QUARTER 4 2018-19

Dear Cllr Kavanagh

Following the Audit and Accounts Committee, I have clarified more details from the service regarding the Transformation Fund investment for Housing Review.

The £250k transformation fund for the Housing Review has been set aside to support the system wide transformation required in order to continue to address support needs for those likely to be impacted by homelessness or who require support to maintain their homes or sustain their independence, yet achieve this with less money in the system. Any initiatives delivered through the Transformation Fund will demonstrate how they will support the delivery of the savings required through the Housing Related Support Review, through re-commissioning evidenced based new approaches, and in partnership where possible. Business cases will be approved by the Joint commissioning board and will need to demonstrate sustainable savings for the Council. Extensive work has been underway with partners to consider how to achieve these changes across the system and to develop proposals. This has taken some time due to the complexity, but will now be moving forward with pace, with the funds being called upon as a result.

I hope this answers your question.

Kind regards
Julia

Julia Turner

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Appendix 2 – to item 7 - Minute 207 Integrated Resources and Performance Report

Dear Cllr Shellens

I received a note from Rob requesting some further information on a few points from the previous Audit and Accounts Cttee on the performance section of the IRPR. I have pasted the replies below, these will also be going into the Action Log.

Please do get in touch if you require further information.

Thanks

Tom

Direction of travel on pie charts

This is not available in this report as this is the first time the indicators have been organised into these groups, which introduce the new Council priorities. In future reports to GPC, the report will focus on providing information for individual indicators when they are Red (negative exception) or Very Green (positive exception) rather than the aggregated picture. This will show direction of travel by individual indicator (as well as the history of performance for each indicator).

Initial feedback from service committees who have received the new style of report has been positive.

Page 344 Para 8.3 Thriving places for people to live – no activity data provide for first paragraph to give context to the information provided in terms of actual numbers.

The paragraph refers to two indicators, the number of mental health service users who are in paid employment; and the number of mental health service users who are living independently. The denominator for both indicators is the number of mental health service users open to services at the 31 March 2019, which was 806.

second last para - numbers required in terms of percentage figures provided. What was being done to close the gap regarding the 20% using the services who did not feel safer.

The paragraph refers to two indicators – ‘the % of adult safeguarding enquiries where outcomes were at least partially achieved’ and ‘the % of people who use services who say that they have made them feel safer’.

In 2017/18, there were 1,369 section 42 safeguarding enquiries, and in 95% of them the outcomes were at least partially achieved.

The indicator ‘% of people who use services who say that they have made them feel safer’ is drawn from the Adult Social Care User Survey, which is undertaken every year and asks for the views of a representative sample of users of social care services in general (not just those who have undergone a safeguarding enquiry). In this case, 83.2% of respondents to the survey in 2017/18 replied that the services they use have made them feel safer.

For many people, as shown by the data, social care support helps them to feel safe because it helps them to meet their needs. However, for others using social care services, they may continue to feel unsafe for reasons unrelated to their social care needs. For example, if they live in an area where family live far away and they wish to move this may impact on them feeling safe and the services provided do not make them feel safer. All social care services have the wellbeing of the person at the forefront of what they do and care and support planning tries, as far as possible, to support people to feel safe. Where this is not possible social care will refer on to the appropriate agencies who can support the person to address the reasons they feel unsafe whilst continuing to provide services to meet their social care needs.

Last para no performance figures or target details provided for performance in delayed transfers of care which just states it remains off-target.

This is a summary report so detailed figures are not provided. Detailed information about delayed transfers of care performance can be found in the papers for the Adults Committee on 4 July 2019, specifically item 6 paragraph 2.5.2.

(link provided in email)

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