


			AGENDA ITEM: 4		
AUDIT AND ACCOUNTS COMMITTEE		Minutes-Action Log			Cambridgeshire County Council
<b>Introduction:</b>  This log captures the actions arising from the Audit and Accounts Committee on 26th March 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 17th May 2019.					
Minutes of 26th March 2019					
ITEM NO.	MINUTE NUMBER AND ITEM	ACTION TO BE TAKEN BY	ACTION	COMMENTS	COMPLETED
1.	MINUTE 157. – MINUTES MATTERS ARISING GEOGRAPHICAL ELIGIBILITY TO COMMUNITY TRANSPORT	M Claydon / C May	Internal Audit to liaise with Assistant Director Cultural and Community Services on the progress regarding a CT provider for the north part of South Cambridgeshire.	A response was sent to the Committee on 7 <sup>th</sup> May. A copy is included as Appendix 1 to this log.	YES
2.	MINUTE 158 MINUTES ACTION LOG  a) SECTION 106 UPDATE	Ellie Tod	Officer to check and confirm whether officers would be contacting contractors regarding any Section 106 amounts outstanding at the end of the year and the use to be made of them.	Included in 'Update on Expired Section 106 Receipts (Developer Contributions) report – agenda item 10 Agenda report	YES
3.	MINUTE 158 MINUTES ACTION LOG  b) SECTION 106 REPORT	T Kelly	There was a request for an update position report on unspent contributions to be presented to the May meeting	Included in 'Update on Expired Section 106 Receipts (Developer Contributions) report – agenda item 10 Agenda report	YES

4.	<b>MINUTE 158 MINUTES ACTION LOG</b>  <b>LEVEL OF OUTSTANDING DEBT</b>	T Kelly	Deputy Section 151 Officer to arrange meeting between Chairman and the new Head of Debt and Income.	The Chairman confirmed this meeting had taken place.	<b>YES</b>
5.	<b>MINUTE 160 – CHILDREN’S SOCIAL CARE CASELOADS QUARTERLY UPDATE</b>	Sarah-Jane Smedmor	Assistant Director Children and Safeguarding providing the Chairman with: <ul style="list-style-type: none"> <li>• details of the length of service distribution between the North and the South Teams</li> <li>• Details of the number of part time workers employed in the teams</li> <li>• Details of the number of apprenticeships.</li> </ul>	A full response from the Assistant Director Children and Safeguarding forwarded by Democratic Services in an e-mail to the Chairman dated 8 <sup>th</sup> April.	<b>YES</b>
6.	<b>MINUTE 162 - ESTATES AND BUILDING MAINTENANCE INSPECTIONS</b>	John MacMillan	a) Provide monthly updates to the Chairman on the intention to have a full leases record within three months.		<b>ONGOING</b>
		John MacMillan	b) A report in twelve months as a year on update on the 5 year rolling inspections property assets which would also now include schools	To be programmed for March 2020	<b>ONGOING</b>
		John MacMillan	c) a further report be presented setting out a proposal for integrating how property related income was recognised within the accounts of the Authority and how this could be managed more effectively.	Commercial and Investment Committee have now as the appropriate Committee taken on the responsibility for future update reports while thanking Audit and Accounts Committee for their involvement in helping move matters forward. Councillor Hudson who had originally initiated the request endorses this approach.	<b>NO FURTHER ACTION</b>

7.	<b>MINUTE 165 - BREXIT IMPACT ASSESSMENT AND RESILIENCE PLANNING</b>	<b>Christine Birchall</b>	In terms of the FAQs (Frequently asked Questions), on the Council website, the intention was to provide a link each time and to include new ones at the top of the document.	This is the format as set out on the website.	<b>YES</b>
8.	<b>MINUTE 167. CAMBRIDGESHIRE PENSION FUND EXTERNAL AUDIT PLAN YEAR ENDED 31ST MARCH 2019</b>	<b>Tracy Pegram</b>	The officer would contact relevant officers and would clarify the Fund's responsibility to audit arrangements for ACCESS to the Vice Chairman in writing	The Vice Chairman received an e-mail response on 15 <sup>th</sup> April included as Appendix 2 to this action log.  The Vice Chairman responded the same day thanking her for the comprehensive response and informing her he was now "much reassured".	<b>YES</b>
9.	<b>MINUTE 169. INTEGRATED RESOURCES AND PERFORMANCE REPORT TO END OF DECEMBER 2018</b>  a) Provision of new care homes	<b>Tom Barden</b>	In response to a query the Acting Head of Business Intelligence undertook to provide a link to the January Adults Committee progress in respect of the provision of new care homes to alleviate the issues of Delayed Transfers of Care (referred to as 'bed blocking').	The links to the reports were provided to the Committee in an e-mail dated 11 <sup>th</sup> April 2019.	<b>COMPLETED</b>
	b) Looked After Children (LAC) Trends	<b>Tom Barden / Tom Kelly</b>	Officers were requested to provide information outside of the meeting of the trends over the last five years in terms of the number of looked after children, the original budget set and the actual expenditure at year end.	This information was provided in an email from Tom Kelly to the Chairman and Vice Chairman dated 17 <sup>th</sup> May.	<b>YES</b>
	c) Visit to Local Social Work Office	<b>Sarah-Jane Smedmor</b>	In respect of obtaining a better understanding of the pressures around LACS and other social worker issues it was agreed that officers would arrange for the Chairman to visit one of the his local social worker offices.	Democratic Services contacted Lou Williams who has asked Sarah-Jane Smedmor to make the necessary arrangements.  Cllr Shellens was booked to visit Butts Grove on Tuesday, 7 <sup>th</sup> May.	<b>YES</b>

	<b>d) SEN Placements</b>	<b>Ellie Tod Group Accountant Corporate Finance.</b>	The Chairman asked for additional information outside of the meeting regarding the increased contribution of partners which had resulted in a decrease of £0.268m on the position previously reported.	A review was undertaken with Health regarding the cost split between Education, Health and Social Care of various Independent School Placements to ensure the split was accurate. The outcome of the review was a net increase in Health's contribution towards the overall cost of these placements, thereby reducing CCC's costs.	<b>YES</b>
	<b>e) LGSS Law Dividends</b>	<b>Fiona McMillan</b>	With regard to why the LGSS Law dividend had not been received and would not be received for a further two years, more detail would be provided to the Chairman by the Director of Law and Governance outside of the meeting.		
	<b>f) Wisbech Secondary School</b>	<b>Ellie Tod Group Accountant Corporate Finance.</b>	More information was requested outside of the meeting on the reasons regarding the need for a revised scope for Wisbech Secondary School and why this had led to the delays in the original, anticipated schedule.	<p>The original intention for the Wisbech Secondary School scheme was to future proof the design by building an 8 Forms of Entry (FE) core for the 4FE school so the additional 4FE could be added on at a later date. This is common practice where we are confident that the additional places will be required in the short to medium term, as although it costs more initially, the overall build costs are reduced.</p> <p>The Education Capital Strategy Manager at the time subsequently instructed the team to change the brief to a 4FE core as updated information suggested that the additional places would not be needed in the short to medium term and there is</p>	<b>YES</b>

				<p>continuous challenge in place regarding reducing costs. The adjoining land will still allow for an additional 4FE secondary expansion and a primary school as and when these are required in the medium to long term. Therefore, this change in scope led to a change in the secondary school design.</p> <p>However, the text in the IRPR is actually slightly misleading as in reality the change in scope actually only led to minimal delays – the greater impact on delay was actually caused by trying to agree the scope of the highways works in order to submit the planning application.</p>	
	<b>g) Page 272 Net Borrowing Graph</b>	<b>Ellie Tod</b>	As the Committee was only entitled to receive hard copy agendas in black and white a different symbol should be used to highlight the main points on the lines for future reports.	The formatting has been amended in the IRPR in the 18-19 outturn report and this amended formatting will continue to be used going forward.	<b>YES</b>

	<b>h) Whitworth House</b>	<b>Ellie Tod</b>	<p>Councillor Kavanagh made reference to housing support grants being taken away, making particular reference to the proposed closure of Whitworth House asking why it was not in the report and where this was shown in the Budget? Officers would take this query away and respond in writing.</p>	<p>This relates to the Housing Related Support Review – an 18/19 business plan saving of £1m (A/R.6.174 ‘review of supported housing commissioning’), with a £900k shortfall first reported in 18/19 in the December IRPR. The IRPR doesn’t go into policy line detail, however the overspend was reported in the Commissioning Directorate budget, Policy Line ‘Central Commissioning – Adults’ (policy line showing net pressure of £333k in December, less than the full £900k due to other service underspends offsetting this). The service at Whitworth House is a Housing Related Support service and is therefore in scope of this reconfiguration programme.</p> <p>A further update on this review is going to both CYP and Adult Committees on 21 and 22 May. Members will be asked to make a decision on the approach and savings proposals for the HRS review. A Board is overseeing this programme, chaired by the Director for Communities and Safety.</p>	
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10.	<b>MINUTE 170. DRAFT INTERNAL AUDIT PLAN 2019-20</b>  <b>Principal Auditor Post</b>	Chief Internal Auditor / Chief Finance Officer	Councillor Bates asked where the money had come from to fund this additional post and who had agreed it, requesting that the information be provided to him in writing outside of the meeting to be copied in to the rest of the Committee.	A response was sent by the Chief Internal Auditor on 2 <sup>nd</sup> May explaining that the post had been financed as a spend to save proposal where the post will specifically seek to identify financial improvements within contracts that will at least cover its costs. Should no or insufficient savings be identified the post will be deleted after 2 years. Its success (or otherwise) will be reported to A&A Committee as part of the Internal Audit reporting cycle.	
11.	<b>MINUTE 171 COMMUNITY TRANSPORT ACTION PLAN –</b>  Action Log Item 30 – ‘Any money to be reclaimed in respect of state aid or otherwise’	<b>Mairead Claydon</b>	Regarding the note text reading “PKF have produced a draft report looking at calculating any competitive advantage conferred on FH&E through previous grant awards. The report and supporting analysis is being discussed by senior management at a meeting on 15 <sup>th</sup> January” the Vice Chairman indicated that he had not seen any supporting analysis. Internal Audit undertook to look into this and respond to him outside of the meeting.	In the absence of the officer on leave the Vice Chairman to confirm if he received the information.	
12.	<b>MINUTE 173 – FORWARD AGENDA PLAN</b>	<b>Internal Audit / Democratic Services</b>	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.	Meeting to be arranged by Internal Audit.	

#### PREVIOUS MEETINGS

## Minutes of 24th January 2019

Item No.	Minute Number and Item	Action to be taken by	Action	Comments	Completed
13.	Minute 145 Minutes Action Log (Page 35 – Minute 138 Internal Audit Progress Report	M Claydon	Item a) Systems assurance for ERP Gold – an oral update indicated that this would be reported back as part of the May (Annual) Internal Audit Report.	A full update is expected to be able to be provided at the May meeting.	YES
14.	Minute 147. Statement of Accounts Progress Update	J Lee/ R Sanderson	A 30 minute training seminar on a demonstration of the ERP gold accounts production tool in advance of the next meeting.	The training is due to be undertaken before the current meeting.	ONGOING
15.	Minute 148 Level of Outstanding Debt	Head of Debt and Income	CCC had the highest percentage of credit notes at 13% compared to an average of 6%. There was a request in the next report back on providing more detail for the current high figure.  Request that the Head of Debt and Income to e-mail the Committee on the position on outstanding debt when the mid-April position was known.	This was to be included in a report originally scheduled for the May meeting. But now re-scheduled to the June meeting.	YES



## Minutes of 22nd November 2018

Item No.	Minute Number and Item	Action to be taken by	Action	Comments	Completed
16.	<b>Minute 132.Community Transport Action Plan</b>	M Claydon	PKF Report to come forward to January Meeting	This had been scheduled to be reported as part of the Community Transport Update Report to the May meeting.  An update position is provided in the current report.	On going
17.	<b>Minute 133 Use of Consultants</b>	M Claydon	Internal Audit indicated that they would be conducting a follow-up review of compliance with this policy in the first quarter of 2019/20. (April-March)	Any final report back to Committee would depend on the time taken to conduct the review. As an update at the January Committee meeting Internal Audit confirmed this was now unlikely to be until either July or September at the earliest.	On going

## Minutes of 30th July 2018

Item No.	Minute and Item Number	Action to be taken by	Action	Comments	Completed
18.	<b>Minute 102 Safer Recruitment in Schools Update</b>	R Sanderson / C Meddle	Officers indicated that an update on the gaps in provision should be presented to the Committee around Easter 2019.	Added to May 2019 agenda for the substantive update.	Yes
19.	<b>Minute 108 Audit Completion Report (ISA 260) Draft for the year ended 31st March 2018</b>	R Sanderson/ L Clampin	It was confirmed that BDO were not in a position to report to the January Committee.	External Audit updated Democratic Services on 29 <sup>th</sup> April that there were 3 investigations are still ongoing.	Ongoing

Item No.	Item	Action to be taken by	Action	Comments	Completed
	<b>Ely Southern Bypass Project Bypass Project</b>	D Wilkinson / M Claydon	Economy and Environment Committee at its meeting on 12 <sup>th</sup> April 2018 when considering the Ely Bypass overspend Capital Report requested that Internal Audit should review this project as part of one of the reviews on capital project overspends to establish whether any lessons could be learnt going forward.	The revised timescale is for the report to come forward to the May Committee meeting.	It was not available at the time of the first despatch

## COMMUNITY TRANSPORT - SOUTH CAMBRIDGESHIRE

## APPENDIX 1

Dear Audit and Accounts Committee

One of the actions from the March Audit and Accounts Committee was in relation to a request from Councillor John Williams who wished to ensure that the lessons learnt with FACT and best practice were shared with colleagues in South Cambridgeshire who fund three community transport providers, (namely a) Royston & District Transport - providing transport in the south/west of the District), b) The Voluntary Network -providing transport in the east of the District adjacent to West Suffolk) and c) the Care Network - which provides a community development officer to support nearly all the community car schemes in the District).

This followed on from the officer presenting the report on FACT at an earlier meeting not being fully aware of all the District funded services currently provided. In response to a request for further clarification regarding setting up a community transport scheme in the north of the District, Councillor Williams explained to the relevant County Council officers that the South Cambridgeshire District Council Business Plan has a target of setting up this as an additional service, as the north of South Cambridgeshire district currently has no such service.

Officers have noted the above Community Transport provision funded by South Cambridgeshire District Council (SCDC) and confirm that they will make contact with colleagues at SCDC to offer to share the learning from the County Council's CT Audit work and the best practice arising from it.

Kind regards

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