

Audit and Accounts Committee Minutes-Action Log

This is the updated action log as 15th March 2021 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 26th January 2021

Minute no	Item title	Responsible officer(s)	Action	Comments	Action status
297	Internal Audit Progress Report	Dawn Cave	Identify additional A&AC meeting date for Manor Farm audit update in March.	Meeting arranged.	Completed
299	Debt Management Update	Alison Balcombe	£2.07M of outstanding debt related to six invoices issued in October. Detail of those six invoices would be circulated to the Committee.		
299	Debt Management Update	Alison Balcombe	Highlighted a problem with the headings in the table at paragraph 2.1 of the report, in relation to the periods covered. Officers agreed to correct this for future reports.	To be addressed in future reports.	Ongoing
299	Debt Management Update	Alison Balcombe	Noting that “significant movement before year end” was expected in this area, Head of Finance Operations to provide an update to the Committee on this for the 23/03/21 meeting.		
299	Debt Management Update	Alison Balcombe	Table entitled “Collection rates – 2019/20”, the title “no. of invoices” had been duplicated in two	To be addressed in future reports.	Ongoing

			successive rows – officers agreed to correct this for future reports to “invoices issues” and “invoices closed” respectively.		
299	Debt Management Update	Alison Balcombe	October 2020 appeared to be an anomaly in terms of sums in the income suspense accounts. Officers outlined the possible reasons for what was probably a one off payment, and agreed to provide the Chairman with the detail.		
301	Internal Audit Update Report	Neil Hunter	Queried the PFI Rebate, which was marked as completed, and how much work that had involved. It was agreed that officers would report back.	This was a specific query about an insurance clause on a schools PFI and was more of an advisory role that took two days of audit resource.	

Minutes of 24th November 2020

Minute no	Item title	Responsible officer(s)	Action	Comments	Action status
281	Statement of Accounts 2019-20: a) Asset Register System Progress Report	Councillor Shellens	The Chairman to raise continued concerns with Chairman of Commercial and Investment Committee	Concern expressed by Committee that due to the apparent lack of progress obtaining a reliable IT system, the Council could not identify all its assets accurately with the resultant continued impact on Accounts production	In progress

287.	Internal Audit Progress report: a) Risk Register	Neil Hunter	A further report presented to the March Committee.	Included in the 23/03/21 agenda.	Completed.
	b) More detail required on the 42 Items removed from the Audit Plan		Regarding the 42 items had been removed from the Audit Plan and 27 not started, Chairman requested Internal Audit email the Committee to explain how it was intended to reschedule them, and the explanation should be provided for each of the removed items in the January update. This could be by a simple one line addition e.g. Moved to March 2021	Reported in the January update and new methodology proposed in the internal audit progress report on this Agenda.	Completed

Minutes of 30th October 2020

273.	Whistleblowing Policy Annual Report a) Suggestions for future reports	Neil Hunter	Providing more detail in terms of the staff survey sample in terms of the number used what percentage this was of the total County Council workforce.	To be kept on log until the Annual Report was resubmitted in 2021	Action ongoing
	a) To show changes to the Policy		Request that changes should be shown using sidebars so that Members could see the changes made to the previous version.	To be kept on log until the Annual Report was resubmitted in 2021	Action ongoing

274.	Internal Audit Draft Annual Report 2019-20				
	a) National Fraud Matching Exercise	Neil Hunter	The Chairman queried whether for all the effort undertaken to detect fraud as set out in the table in paragraph 4.6.12 was worth the time and effort involved for what appeared to be relatively small savings / overpayments and whether a year off from such activity would allow resources to be re-directed to higher yielding saving areas. The suggestion would be taken back to the Counter Fraud Team.	Included in the January 2021 Internal Audit Progress Report update	Completed
	c) Para 4.7.2 - Cybersecurity and Public Sector Compliance	Neil Hunter	In reply to a query on what cyber security weaknesses had been found, details could be provided in an email outside of the meeting on the progress of the agreed actions to address the control weaknesses identified in the Cybersecurity and Public Sector compliance review as this was not appropriate to be discussed in a public meeting.	Chair updated by email on 26th January 2021.	Completed