

AUDIT AND ACCOUNTS COMMITTEE MINUTES-ACTION LOG

This is the updated action log as at 21st October 2020 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 22nd September 2020

Minute number	Item title	Responsible officer(s)	Action	Comments	Action status
264.	Debt management Update	R Bates	One Member highlighted that there had been a significant increase in invoices issued in January 2020 compared to other months. The officer undertook to check that this had been the reason and would write to the Committee to confirm outside of the meeting.	A response was provided to the Committee in an email dated 23 rd September included as an appendix to this Minute action log.	Completed
265.	Internal Audit Plan a) Outstanding Audit Recommendations from previous reviews	Neil Hunter	At the meeting it was reported that Internal Audit team had recently restarted monitoring and would revisit outstanding recommendations to confirm they remained relevant and proportionate through discussions with Services and that all relevant recommendations would either be confirmed as having been implemented, or that revised dates for implementation agreed.	The intention would be to provide an update in the Internal Audit report to the November meeting on revisions to the Audit Plan.	Ongoing

265.	Internal Audit Plan b) Status of Information Reports	Fiona McMillan	The Vice Chairman raised the issue that the Committee was currently restrained from discussing certain reports classed as information reports which he considered were important to be in the public domain such as the Transformation Fund Monitoring Report, the Annual Whistleblowing Report and the Finance Monitoring Report.	The Joint Director of Law and Governance indicated that she was happy to raise the Member's concern at the next Group Leaders meeting. The issue was raised at Group Leaders on 20 th October who agreed to change the Virtual Meetings Protocol so that it would be up to individual committees to decide which information reports they took to Committee and which could be circulated for information outside of the meeting.	Completed
	c) Update report on Changes to Audit Plan	Neil Hunter	In terms of proposed changes to the Audit Plan, the Chief Internal Auditor indicated that a further report could be ready to come back to the Special Meeting in October to approve a revised version.	This update would now come forward to the November Committee meeting as part of the Internal Audit Progress Report	Ongoing
	d) Supplier relief – Internal Audit further focus on additional spend over £20k	Neil Hunter	The Chairman asked when there might be a report back on this work to ensure there were still good risk management procedures in place	The details would be coming back as part of the next Internal Audit update report which was scheduled for the November meeting.	Ongoing

	e) paragraph 3.3.5 'Procurement Waivers'	Chief Internal Auditor	It was stated that a final report would be issued by the 4 th September, the Chairman asked if this had happened. The Chief Internal Auditor indicated he would check and confirm the position in an email outside of the meeting.	At the time of closing the action log this information was about to be shared with the Chairman.	Action completed
	f) Paragraph 3.4.4 referencing the 'Highways Project OBR' under the heading 'Ad-hoc projects'		Referencing the work undertaken to assess the 'actual cost' information provided to the Council by the contractor in March, resulting in a significant repayment to the Council and despite numerous reminders to the contractor, this has not been forthcoming. The Chairman asked if a response had been received The Chief Internal Auditor would check and inform the Chairman outside of the meeting.	At the time of closing the action log this information was being shared with the Chairman.	Action completed
	g) Briefing on Audit Plan Changes		While the Chairman accepted that Covid-19 impacts had required changes to the agreed Audit Plan, he asked to be briefed as soon as practicable on what had been removed, as it was important for him and the Committee to be aware of what had changed.	The Chief Internal Auditor would arrange a briefing outside of the meeting. There was to be an update report to the November meeting/	

Dear Audit and Accounts Committee

Further to a question raised at yesterday's meeting as to why there was an increase in invoices raised in January 2020 as shown in the table in paragraph 2.1.1. of the Debt Report, Debra Collins the presenting officer has looked into this to ascertain the exact details and her response is set out below and confirms what she stated as the likely reason at the meeting yesterday.

A detailed review of invoices raised in January 2020 shows that the Adult Social Care team raised two invoices for their customers in January 2020, this was to enable them to reduce the delay between provision of the service and billing for that service. In January invoices were raised for care received in November 2019 and December 2019 and moving forward customers are now billed 1 month in arrears rather than 2 months in arrears which had previously been the case.

If you require any further information please do not hesitate to contact me
Kind regards

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