

Audit and Accounts Committee - Minutes Action Log

The minutes action log captures the actions arising at Audit and Accounts Committee meetings and updates the committee on progress.

Minutes – 23rd July 2025

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
16.	Draft Cambridgeshire County Council Statement of Accounts 2024/25	Stephen Howarth	A member commented that discount rates were known and questioned why it was needed to estimate future discount rates. A response on this would be requested from the valuers.	12.01.26: We have reviewed this policy fully, including looking at discount rates with the valuer, and have identified a number of adjustments needed that will be in the final accounts.	Completed
24 & 31	Committee Agenda Plan	Mairead Claydon	The committee requested a copy of Internal Audit's report following its review of the council's relationship and governance in relation to This Land Ltd when this was available.	The report will be provided in due course. The draft report is expected to be issued in early February 2026.	Early February

Minutes – 28 November 2025

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
35.	Annual Whistleblowing Report	Mairead Claydon	A member asked if there was any evidence that staff were less confident whistleblowing where this might relate to an individual or political initiative. The committee learned that Internal Audit would be doing some focus groups in the new year and would report back on that.	Focus groups were planned to take place in January 2026 however due to low levels of sign-ups from officers, the date is being pushed back to try to encourage more colleagues to sign up to attend.	
35.	Annual Whistleblowing Report	Mairead Claydon	It was noted that a key witness had declined to make a statement in relation to a case about direct payment fraud and a member asked if that person had been a council officer. A response would be provided outside of the meeting.	Response circulated on 30 th January.	Completed
35.	Annual Whistleblowing Report	Mairead Claydon	A member asked if it would be possible to broaden the methodology of the staff survey to separate results by grade to see if that showed up any issues. They were advised that this was not possible because the staff survey was anonymous. However, some focus groups were planned in the new year and the results from those could be brought back to the committee with more information on the grades of those involved.	See response re: focus groups above.	

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37.	Consultancy and Agency Spend	Tom Kelly/ Lynsey Fulcher	<p>A member asked about the average cost for agency staff in comparison to permanent staff. The Service Director: Finance and Procurement advised that more information on this could be provided in a briefing note outside of the meeting.</p> <p>The Chief Executive noted that the council must comply with IR35 requirements. The distinction between consultancy and agency costs in that context would be provided either in that briefing note or in a future report.</p>	30.01.26: Briefing note circulated to committee members.	Completed
38.	Debt Management Update November 2025	Tom Kelly/ Alison Balcombe	The Chair suggested that future reports should separate out the adult social care (ASC) debt that was within the council's control and that which was not, for example waiting for probate or power of attorney to be granted.	<p>A detailed categorised breakdown for ASC Debt was included in the November report.</p> <p>We will review the presentation of this information for the next meeting that debt is presented.</p>	Completed
38.	Debt Management Update November 2025	Tom Kelly/ Alison Balcombe	The committee was advised that there was an ASC debt target included in reports to the Strategy, Resources and Performance Committee and that this could be included in future reports to the Audit and Accounts Committee. There was also a target for the level of bad debt provision which could be included in future reports.	We are continuing to report these targets in the Strategy, Resources and Performance Committee and will include in the next reporting to this committee.	Completed

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43.	Corporate Risk Register	Michael Hudson	The Chair suggested that an exempt report on risk management and cyber security should be added to the agenda for the next meeting.	Added to the agenda plan for 26 March 2026.	March 2026