

**AUDIT AND ACCOUNTS COMMITTEE ACTION LOG**

<b><u>NO.</u></b>	<b><u>TITLE OF REPORT / MINUTE AND ACTION REQUESTED</u></b>	<b><u>LEAD</u></b>	<b><u>PROGRESS</u></b>
<b>ACTION ARISING FROM THE MINUTES OF THE 25<sup>TH</sup> JULY 2013 MEETING</b>			
<b>1.</b>	<b>MINUTE 6 - CODE OF CORPORATE GOVERNANCE</b>		
	Good communications/public influence on Council policy	Cllr Shellens/ Chris Malyon	Chairman reminded on 15 <sup>th</sup> July 2014 to meet with relevant officers regarding how many residents had been consulted and whether the consultation had been sufficiently comprehensive.  Further discussions have now taken place with the <b>action still ongoing.</b>
<b>ACTION ARISING FROM THE MINUTES OF THE 26<sup>TH</sup> NOVEMBER 2013 MEETING</b>			
<b>2.</b>	<b>MINUTE 27 - ANNUAL AUDIT LETTER 2012/13 FROM PWC – THE COUNTY COUNCIL’S EXTERNAL AUDITOR</b>		
	In relation to the use of resources, the Chairman wishes to see evidence that SMART objectives are provided in all cases of material investment, with selective follow-up as part of a programme of post-project appraisal. Chairman and Head of Internal Audit to meet to extend the work begun with the ‘Approach to Value for Money’ report presented to the meeting on 15 <sup>th</sup> July 2014.	Cllr Shellens/ Jonathan Idle	This is now being dealt with by the Head of Internal Audit who will be producing a report to the November meeting as there are still further discussions to be undertaken with officers.  <b>Action ongoing</b>
	Review of the General Ledger to be undertaken to ensure all historic balances should be written off	Chris Malyon/ Chris Yates	Review as part of consideration of the Statement of Accounts at the meeting on 23 <sup>rd</sup> September 2014

	Fixed Asset Accounting and Indexation Analysis had not been completed by the 30 <sup>th</sup> June deadline	Chris Malyon	Review as part of consideration of the Statement of Accounts at the meeting on 23 <sup>rd</sup> September 2014
<b>3.</b>	<b>MINUTE 30 -INTERNAL AUDIT PROGRESS REPORT TO 12<sup>th</sup> SEPTEMBER 2013</b>		
	Safe Recruitment in Schools  Committee agreed on 15 <sup>th</sup> July to ask Director of Learning to attend meeting on 25 <sup>th</sup> November 2014 to explain actions being taken to address concerns. The Chairwoman of the Children and Young People Committee also to be invited to attend.	Jonathan Idle/ Democratic Services/ Keith Grimwade	Invites have been sent by Democratic Services and both the above have confirmed that they can attend the 25 <sup>th</sup> November Committee meeting.  <b>Action ongoing</b>
<b>ACTION ARISING FROM MINUTES OF 28<sup>TH</sup> JANUARY MEETING</b>			
<b>4.</b>	<b>MINUTE 35 - ACTION LOG FROM MINUTES - ACTION 7A) INTERNAL AUDIT ANNUAL REPORT FOR YEAR ENDED MARCH 2013</b>		
	Superfast Broadband and Mobile Infrastructure Project	Noelle Godfrey	A report is included on the current agenda.  <b>Action completed.</b>
<b>5.</b>	<b>MINUTE 38 - CABINET DISCUSSION OF THE REPORT INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR PERIOD ENDING 30<sup>TH</sup> NOVEMBER 2013</b>		
	Capital Funding for Schools including lobbying of Department for Education. Later meetings requested an update on action being taken and how the Authority would address the shortfall of £32M.	Chris Malyon / Hazel Belchamber	An update was provided to the Committee in an e-mail dated 8 <sup>th</sup> August with information provided by the Head of Infrastructure Service including a letter from the Department of Education dated 2 <sup>nd</sup> July

		<p>announcing a £3.07 million increase in Basis Need Funding to cover the authority's contribution to Cambourne Village College. Also provided was the response from the Executive Director: Children, Families and Adults Services, dated 22<sup>nd</sup> July acknowledging the additional funding. This response pointed out that the additional allocation only addressed an error made in the original allocation calculation and not the significant funding gap between the Council's Basic Need Allocation and the projected demand for school places. It therefore sought further information to explain the DfE decisions on the individual elements of Cambridgeshire's case. This included the decision not to make any adjustment to the original 2015/16 and 2016/17 allocation on the basis of data provided by the County Council which included a calculation of £19m that the Authority believed should have been provided for pupil forecasts on several new housing developments.</p> <p>Without further adjustments to the Funding by Central Government, the Council would need to undertake a wholesale review of the planned five year capital programme to bring planned expenditure in line with the reduced level of available funding.</p> <p>A further update was provided in an e-mail dated 9<sup>th</sup> September which attached the most recent letter received from Susan Acland-Hood Director Education Funding Group at the Department for Education (DfE) who wrote to Adrian Loades on 18 August 2014. The</p>
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			<p>letter re-affirmed the DfE position that they will not be revisiting the 2015-17 basic need allocations on a case-by-case basis. The e-mail attached the report due to go to Children and Young People's Committee on 16<sup>th</sup> September.</p> <p>A further update to be provided at the meeting on 23<sup>rd</sup> September 2014.</p>
	Concern was expressed about failures to achieve target dates for remedial action arising from Internal Audit reports	Jonathan Idle	Head of Internal Audit to report to the Committee on how he plans to address this.

**ACTION ARISING FROM THE MINUTES OF THE 20<sup>TH</sup> MARCH 2013 MEETING**

<b>6.</b>	<b>MINUTE 46 - CABINET DISCUSSION OF THE REPORT INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR PERIOD ENDING 31<sup>ST</sup> JANUARY 2014</b>		
	Concern expressed that the lack of key worker housing was a contributing factor in not being able to recruit social workers. Follow-up report requested on 15 <sup>th</sup> July 2014 from Human Resources on Countywide risks relating to recruitment, whether these are increasing and the actions being taken to address them.	Democratic Services to discuss with HR	<p>A report is included on the current agenda.</p> <p><b>Action Completed</b></p>
<b>7.</b>	<b>MINUTE 48 -INTERNAL AUDIT PLAN</b>		
	Benefits achieved through the use of the Pupil Premium	Jonathan Idle	Internal Audit is currently reviewing with a view to designing an audit approach – Head of Internal Audit was asked to include details in his regular update report.

**ACTION ARISING FROM THE MINUTES OF THE 10<sup>TH</sup> JUNE 2014 MEETING**

8.	<b>MINUTE 60 - ANNUAL RISK MANAGEMENT REPORT</b>		
	Workforce Development Strategy- The Committee was advised at their meeting on 15 <sup>th</sup> July 2014 that the revised Strategy is due to be published in 2015/16. The Committee requested an interim progress report; Head of Internal Audit to confirm timing.	Jonathan Idle to liaise with HR	A report is included on the current agenda.  <b>Action Completed</b>
9.	<b>MINUTE 62 - INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR PERIOD ENDING 31<sup>ST</sup> MARCH 2014 INCLUDING THE DETAILS OF THE ACTION TAKEN ON THE REPORT BY THE GENERAL PURPOSES COMMITTEE</b>		
	Page 8 - Performance indicators regarding number of people starting apprenticeships  The Chairman following the July meeting requested confirmation of the Targets for the number of people starting apprenticeships in 2013/14.	Phil Emmett	This was included as part of the email update on various actions from the Minutes from Democratic Services dated 7 <sup>th</sup> August confirming the target for 2013/14 was 4,600 (the target for 2012/13 had been 4,000) No actual figures were available for 2013/14 as yet, due to the Government's change in data reporting through the Local Enterprise Council which was currently delaying the release of the data.  <b>Action Completed</b>
	Page 15 - Hardwick second campus increased costs due to faster design phase works. Clarification was sought by the Chairman of why faster design phase works had led to increased costs.	Phil Emmett	As part of the above e-mail it was also explained that the faster design phase works were as a result of the scheme progressing quicker than anticipated. This resulted in increased costs being incurred in 2013/14 as this work was not due to be carried out until 2014/15 but as set out in the original officer report the overall costs of the project would remain on target. <b>Action completed</b>

<b>ACTION ARISING FROM THE MINUTES OF THE 15<sup>TH</sup> JULY 2014 MEETING</b>			
<b>10.</b>	<b>MINUTE 68 - ACTION LOG</b>		
	Page 14 - Concern expressed that a new fault at the AmeyCespa plant in Waterbeach meant that they were currently having to send green waste elsewhere for processing	Ian Smith	Confirmation e-mailed to the Committee on 25 <sup>th</sup> July 2014 that the terms of the Council's contract with AmeyCespa meant that this will not result in any additional cost to the Council. <b>Action completed</b>
<b>11.</b>	<b>MINUTE 69 - DRAFT STATEMENT OF ACCOUNTS 2013/14</b>		
	Page 54, Assets Under Construction.(AUC)  Committee to be e-mailed list of projects covered by this heading.	Chris Yates	An e-mail to members of the Committee on 2 <sup>nd</sup> September indicated that the Assets Under Construction balance in the draft accounts needed restating. It was indicated that a couple of larger projects had completed in 2013-14 but had not been moved out of AUC. It was indicated that work was ongoing to ensure the AUC balance was accurate and the Accounts on the current agenda would provide a restated balance and a list of projects included within this balance.
	Pages 70 and 71, Trading Operations – Children and Young People Committee to be asked to review the deficits on some trading units	Democratic Services	This Committee was informed in an e-mail from Democratic Services dated 7 <sup>th</sup> August that an update is to be presented to the Chairman and Children's and Young People Spokes on 4 <sup>th</sup> September including the details of the action being taken to address the deficits.  <b>Action completed</b>

12.	<b>MINUTE 70 - LGSS DRAFT STATEMENT OF ACCOUNTS 2013/14</b>		
	Page 6 Cambridge Office Teachers Pension Underspend – request to clarify that it related to an officer working on teacher’s pensions.		As part of an update on actions provided in an e-mail to the Committee dated 8 <sup>th</sup> August by Democratic Services it was confirmed that the underspend in the staffing budget was due to a vacancy for an officer working on the administration of Teachers Pensions, rather than any underspend on pensions.  <b>Action completed</b>
	Page 8, Balance Sheet – Members queried whether LGSS not owning any capital assets, these belonging to the respective host authority, effectively constituted a hidden subsidy. Officers were asked to review the position that had been adopted with the external auditors and to send a more detailed briefing note.	Jonathan Lee	The detailed briefing note was sent to Members of the Committee attached to an e-mail from Democratic Services dated 15 <sup>th</sup> August.  <b>Action completed</b>
13.	<b>MINUTE 71 - INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING 31<sup>st</sup> MAY 2014</b>		
	Page 5, County Offices. Effective Property Asset Management project officers were asked to send members an update on the marketing of Castle Court.	Phil Emmett to liaise	The latest phase of marketing the Castle Court ended on the 21st July, resulting in 26 offers for the site on a variety of bases. Officers provided an update on the marketing of Castle Court to Group Leaders on 14 <sup>th</sup> August, including an appraisal of the bids received. An update report was presented to General Purposes Committee for information on 9 <sup>th</sup> September and was emailed to this Committee on 11 <sup>th</sup> September indicating that officers are progressing discussions with a preferred purchaser in accordance with the existing

			delegation.  The Committee was informed that the moves had already started and were expected to be completed by Christmas. The site would need to be vacant from the start of the financial year.  <b>Action completed.</b>
	Page 11, reduced volume of acute bed days attributable to adult social care  Members to be sent specific targets for reductions.	Phil Emmett to liaise	The Committee was advised in an e-mail that the expectation was that the Council will cease monitoring this measure and replace it with a new national measure that gives a clearer, whole system view of the impact of improvement work around Delayed Transfers of Care (not just Adult Social Care).
<b>14.</b>	<b>MINUTE 74 - CODE OF CORPORATE GOVERNANCE</b>		
	Chairman to pass comments to Head of Internal Audit	Councillor Shellens/ Jonathan Idle	These have been provided and actioned.  <b>Action completed.</b>
<b>15.</b>	<b>MINUTE 77 - ADDITIONAL ITEM: OLDER PEOPLE'S CARE HOMES</b>		
	Head of Internal Audit to report to the meeting on 23 <sup>rd</sup> September 2014 on the monitoring of contracts with older people's care homes and the level of assurance available as to their financial management	Jonathan Idle	Report included on agenda.  <b>Action completed.</b>