

### Appendix 3

## AUDIT AND ACCOUNTS COMMITTEE MINUTES ACTIONLOG FOR COMMITTEE MEETING 15<sup>th</sup> MARCH 2016

ACTIONS ARISING FROM THE MINUTES OF THE 22 <sup>ND</sup> SEPTEMBER 2015 COMMITTEE MEETING			
<u>NO</u>	<u>TITLE OF REPORT / MINUTE AND ACTION REQUESTED</u>	<u>LEAD</u>	<u>PROGRESS / RESPONSE</u>
1.	<b>MINUTE 158. SAFE RECRUITMENT IN SCHOOLS UPDATE</b>  There was a request to receive an update report at the November meeting.	<b>K Grimwade</b>	A report was included on the November 2015 agenda. A further update was programmed to come to the March meeting and is included on the current agenda.  <b>Action ongoing</b>
ACTIONS ARISING FROM THE MINUTES OF THE NOVEMBER 2015 COMMITTEE MEETING			
2.	<b>MINUTE 170. INTERNAL AUDIT PROGRESS REPORT TO 31<sup>ST</sup> OCTOBER</b>		
	a) The Whistle-Blowing poster should be redesigned to ensure that visually it could not be ignored.	<b>N Hunter</b>	An email was sent to the Committee on Friday 26 <sup>th</sup> February indicating that the LGSS Internal Audit Counter Fraud Service <a href="#">are currently</a> developing <a href="#">the</a> campaign to encourage staff to 'blow the whistle' on suspected fraud, as part of the launch of the new Counter Fraud website. This campaign is being developed in consultation with CIPFA's Head of Counter Fraud as well as colleagues from LGSS Human Resources. As part of the campaign, a poster is in development. The intention was for the poster

			<p>tobe printed and displayed throughout Council offices and to be available in electronic form online. The online format will enable officers to use the poster to link through to the whistleblowing procedures and reporting mechanisms.</p> <p>The original target was for the CounterFraud website to go live in April, depending on IT resources, with the poster being launched at the same time. The Chairman <a href="#">was to be sent the</a> design in advance for his views.</p> <p>An update from Internal Audit on 29<sup>th</sup> February indicated that following a team meeting and as a result of other more urgent priority pressures on workloads within the team, the April date was no longer considered viable. Instead the team would be aiming to roll out the new website and poster over the summer of this year.</p> <p><b>Action ongoing</b></p>
	b) There was a request for an update on Section 106 monies being used within its time limit via a report to come back to Committee later in the year, as part of the Internal Audit Update report.	<b>N Hunter</b>	<p>This will be included in the Internal Audit Progress Report for the March meeting</p> <p><b>action completed</b></p>
	c) Requesting that the Audit Plan as set out in Appendix A should be provided in a more reader friendly, larger print format for future meetings.	<b>N Hunter</b>	<p>This has been undertaken as set out in the report to the January meeting.</p> <p><b>action completed</b></p>

<b><u>NO</u></b>	<b><u>TITLE OF REPORT / MINUTE AND ACTION REQUESTED</u></b>	<b><u>LEAD</u></b>	<b><u>PROGRESS / RESPONSE</u></b>
<b>3.</b>	<b>MINUTE 171 INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING 30<sup>th</sup> SEPTEMBER 2015</b>		
	Page 74 Performance Targets - Helping people live independent and Healthy Lives – in respect of the first indicator and the text reading “Percentage of closed family Worker Cases demonstrating progression” there was a request for an explanation of what this meant outside of the meeting.		An e-mail was sent to the Chairman who had made the query providing the information requested.  <b>Action completed.</b>
<b>4.</b>	<b>MINUTE 174. ASSURANCE FRAMEWORK UPDATE</b>  a) One Member, making reference to the previous reports on the Accounts, questioned whether there was an assurance to cover reputational risk on the Accounts and whether there was a need to agree the Accounts / to receive an unqualified opinion on the accounts by the External Auditor. This would be looked at further but as stated at the meeting there was not the expectation of a similar issue to that which had occurred in relation to Assets under Construction. (AUC).	<b>S Hunter/ D Thorp / C Malyon</b>	A further response was still being sought.  At the January meeting the meeting noted that an e-mail sent the previous day had confirmed that no additional risk was required, as it was already covered by the main risks around the budget already included on the Corporate Risk Register.  <b>Action completed</b>

	<p>b) Councillor Crawford, making reference to new adults legislation in respect of care in the community / transforming lives, and possible legal challenge if the Council was no longer meeting its statutory responsibilities as a result of continued cuts, queried if this was included as a risk. In response it was explained that if the query related to the Adults Risk Register, as this was not considered by this Committee, this would be better raised at Adults spokes or the Adults Committee. The broader issue of whether there was a general risk and assurances around not complying with statutory responsibilities / duties placed on the Council, was to be further investigated.</p> <p><b>At the January Committee meeting the Chairman requested that Councillor Crawford should raise her issue at the next convenient Adult spokes meeting and report back to this Committee</b></p>	<p>Cllr Crawford</p>	<p>Officers confirmed in an email to the Chairman dated 3<sup>rd</sup> December that Risk 20 on the Corporate Risk Register “Non-compliance with legislative and regulatory requirements”, would cover this concern.</p> <p><b>Action completed</b></p> <p>Councillor Crawford had been unable to attend the Adults Spokes or Committee in January but would aim to raise it at the next spokes meeting on 3<sup>rd</sup> March. <b>An oral update to be provided.</b></p>
<b>5.</b>	<b>MINUTE 175. AUDIT AND ACCOUNTS COMMITTEE ANNUAL REPORT</b>		
	In terms of Section 6 - ‘Future Focus for the Committee’ a comment made was that as the Council was adopting the new operating model for budgeting, consideration would need to be given on the Committee’s future role in looking at outputs, as opposed to inputs.	N Hunter.	<p>Response: This will be completed at Annual Report time.</p> <p><b>Action ongoing</b></p>
<b>6.</b>	<b>MINUTE 176. AUDIT AND ACCOUNTS COMMITTEE TRAINING PLAN</b>		
	A Training Session to be organised on the Corporate Accounts in advance of the June 2016 meeting	I Jenkins	<p>The officer has been alerted and a training session will be prepared to taken in the hour before the meeting.</p> <p>If Members have particular issues they would like addressed they are invited to contact Ian Jenkins on the following email address so that the session can be</p>

			tailored to Members' specific needs:  <a href="mailto:ijenkins@northamptonshire.gov.uk">ijenkins@northamptonshire.gov.uk</a>  <b>Ongoing</b>
<b>ACTIONS ARISING FROM THE MINUTES OF THE JANUARY 2016 COMMITTEE MEETING</b>			
<b>7.</b>	<b>MINUTE 183 AUDIT AND ACCOUNTS COMMITTEE ACTION LOG FROM MINUTES</b>		
	<b>Home to School Transport/ Total Transport Pilot Scheme</b>  With reference to a previous Minute (Minute 168) and the challenge of reducing school transport costs, it was considered useful to request that the Chairman of the Total Transport Board (Councillor van de Ven) be invited to attend the March Committee meeting to update Members on progress in relation to developments to reduce transport costs and the wider integration of transport provision within the County Council now being undertaken as part of the Total Transport Scheme. <b>Action: Democratic Services</b>	<b>R Sander-son to contact Cllr van de Ven</b>	A progress report is included on the agenda. Councillor van de Ven has accepted an invitation to attend along with Lead officer, Toby Parsons. The report included will have been considered in the morning by General Purposes Committee who are committee overseeing the Total Transport Pilot scheme.
<b>8.</b>	<b><u>Issues raised from the January Action Log</u></b>		
	<b>a) Proportion of pupils attending Cambridgeshire as schools judged good or outstanding by Ofsted</b>		
	While it was still too early to draw any conclusions with regard to the relative performance of primary academy and maintained schools due to the short time they had been open, the Chairman indicated that he would still wish to receive quarterly e-mail updates. These would provide the proportion of pupils attending good and outstanding primary academies and the proportion of good and outstanding primary maintained schools. <b>Action</b>	<b>S Heywood to arrange with CFA Finance</b>	Sarah Bowman / Martin Gray undertook to provide the information requested.  The first quarterly update covering the period to the end of December was e-mailed to the Chairman on 26 <sup>th</sup> February 2016.

			<b>Action completed</b>																		
	<b>b) Action Log from Minutes – 9d) Minute 136 Annual Governance Statement – Customer Feedback Questionnaire</b>																				
	The Chairman indicated that he could not remember receiving the updated questionnaire and requested that a further copy was sent. <b>Action</b>	<b>M Kelly</b>	A further copy was sent to the Chairman on 8 <sup>th</sup> February highlighting that the questionnaire had been updated to include the Chairman's original request.  <b>Action completed</b>																		
	<b>c) Minute 157 Statement of Accounts – d) Outstanding invoices – less than three months - Appendix 1</b>  i) In respect of the breakdown provided in Appendix 1 (included again as appendix 1 to this action log for reference purposes) and with reference to the second bullet note reading “The £11m figure for 14-15 Debt 1-30 days old includes £9m of invoices for ES against the debt type ‘Sustainability infrastructure’ and the £9m being made up of 9 invoices .....” <b>there was a request from the Chairman for a breakdown of the 9 invoices. Action</b>	<b>C Malyon</b>	<b>Response to i).</b> The breakdown was provided to the Chairman in an e-mail dated January as follows:  <table><tr><td>MPM Properties (VFS) Ltd</td><td>5267</td></tr><tr><td>Joy Orient Ltd</td><td>949</td></tr><tr><td>COUNTRYSIDE PROPERTIES (UK) LIMITED</td><td>7911984.85</td></tr><tr><td>Trumpington Meadows Land Co Ltd</td><td>43232.61</td></tr><tr><td>Gog Magog Partnership LLP</td><td>666922.95</td></tr><tr><td>HTS Estates Ltd</td><td>5046</td></tr><tr><td>TAYLOR WIMPEY UK LTD</td><td>252863</td></tr><tr><td>Luminus Developments Ltd</td><td>244855</td></tr><tr><td>KEEPMOAT HOMES</td><td>13200</td></tr></table>  It was reported that the above invoices which had all been outstanding but not overdue as at 31 <sup>st</sup> March 2015 had now been paid. <b>Action completed</b>	MPM Properties (VFS) Ltd	5267	Joy Orient Ltd	949	COUNTRYSIDE PROPERTIES (UK) LIMITED	7911984.85	Trumpington Meadows Land Co Ltd	43232.61	Gog Magog Partnership LLP	666922.95	HTS Estates Ltd	5046	TAYLOR WIMPEY UK LTD	252863	Luminus Developments Ltd	244855	KEEPMOAT HOMES	13200
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	ii) There was a query regarding why there was still a considerable amount of debt relating to 2013/14. It was explained that a large part of this related to a CCG Shared Service transfer agreement (relating to the Learning Disability Pooled Budget). <b>Action.It was agreed</b>	<b>C Malyon</b>	<b>Response to ii).</b> It was explained that as referred to at the last Committee meeting some of this debt related to the CCG contribution to the Learning Disability Pooled Budget. .A post meeting note to the Minutes of the																		

	that an update note would be provided on the position on the debt relating to the CCG transfer.		January Committee meeting clarified that the CCG debt shown as outstanding in 2014-15 had been settled early in 2014 /15. The table included as an appendix had simply compared the level of debt broken into the different age categories as at 31 <sup>st</sup> March 2014/15 and 31 <sup>st</sup> March 2013/14. The 13/14 debt figure identified the outstanding debt as at 31 <sup>st</sup> March 2013, broken down into the various categories of age. This had been provided for comparison purposes, so the relative position for the 14/15 debt could be assessed. <b>Action completed</b>
	<b>d) Minute 161 Risk Management Report – Request for update on whether the City Deal was included on the Economy and Environment Committee Risk Register</b>		
	It was confirmed at the January meeting that there was a risk relating to the failure of the City Deal included on the E and E Committee register.  Members were concerned that the failure to undertake projects could lead to future years' monies being withheld and this would then impact on the County Council's initiatives for tackling congestion etc. In discussion <b>officers recognised that the trigger needed to escalate the risk from the E and E Risk Register to it becoming a strategic risk on the Corporate Risk Register needed to be further explored.</b>	<b>S Grace</b>	The Chief Finance officer advises that as the Accountable Body, the County Council is potentially exposed if commitments exceed the resources available. If this happened it would be necessary to seek additional contributions from the City and South Cambridgeshire District Councils. As far as triggers are concerned it would be difficult to suggest a value. To an extent if ETE are not expecting any cost overruns, the escalation point would be as soon as it becomes clear that the City Deal programme cannot be supported through Government grant and locally derived contributions such as Section 106.
	<b>e) 7. Minute 170 – Internal Audit Report to 31<sup>st</sup> October 2015 – b) Redesign of the Whistleblowing Poster</b>  In response to a request for an update, the Committee was informed that it was being redesigned by the Council's Counter Fraud team and was to be included as part of their new website launch. <b>Action:</b>		

	<b>The Chairman requested that he was sent the proposed new design when available and also provided with a date when the website would go live and how it was intended to make staff aware of the Whistle Blowing Policy.</b>	<b>M Kelly</b>	See earlier entry at item 2.
	<p><b>f) Minute 174 Assurance Framework Update – b) clarification of whether there was a general risk and assurances around not complying with statutory responsibilities / duties placed on the Council</b></p> <p>While the action had been completed explaining that it was covered under Risk 20 on the Corporate Risk Register titled ‘Non-compliance with legislative and regulatory requirements’ the original query raised by Councillor Crawford regarding the potential risk resulting from new adults legislation in respect of care in the community / transforming lives and possible legal challenge if the Council was no longer meeting its statutory responsibilities (as a result of continued cuts) was an issue for her to raise at Adults Spokes as an issue for the Adults Committee Risk Register. <b>Action: The Chairman asked that the Member pursue this in her Adults Spokes role and report back to the next Audit and Accounts Committee</b></p>	<b>Cllr Crawford</b>	<p>Councillor Crawford had been unable to attend the February Spokes meeting but intended to raise it at either the next available Adults Committee or Adults spokes meeting.</p> <p><b>Councillor Crawford to provide an oral update at the meeting.</b></p>
<b>9.</b>	<b>MINUTE 184. RISK MANAGEMENT REPORT</b>		
	In relation to 15 ‘Failure of the Council’s arrangements for safeguarding vulnerable children and adults’ concerns were raised that there was not any real detail provided on the actions being taken. In response it was explained that the key controls / mitigations were already in place, as shown by the names of the strategies and processes listed under that heading. However as safeguarding children was already a particular focus of the Committee, there was further need for assurance from both Children		



	and Young People and Adults Committees that they were satisfied that the key controls / mitigations in place were considered to be effective, and to ask them to consider whether any other actions needed to be considered for inclusion. <b>Action: Democratic Services to take up with lead officers to ensure reference was included in future Risk Register reports to the two responsible Committees.</b>	<b>RVS</b>	An initial response was provided to the Committee on 29 <sup>th</sup> January. A further response was sent to the Chairman of the Committee on 11 <sup>th</sup> February from Tom Barden. Both responses are set out in Appendix 2 to this minute log. .
	Members expressed concern that the 'Target Dates' at several places had been passed and required update. It was explained that this had been a timing issue as the report had been produced in November and therefore <b>the next report due to come forward in March would provide necessary target date updates.</b>	<b>S Grace / S Norman</b>	This will be covered in the report on the current agenda.
	Other Issues raised by Members included:		
	<ul style="list-style-type: none"> <li><b>Action: Request for officers to look at the presentation of appendix 1 Residual Risk Map as currently it was not easy to identify movement of risk and where it was heading.</b> Sue Grace undertook to review it and look at different models. <b>The Chairman requested that options should be circulated to Committee informally for initial comments.</b></li> </ul>	<b>S Grace / S Norman</b>	This will be covered in the report on the current agenda.
	<ul style="list-style-type: none"> <li><b>On 1b) 'Failure to deliver the current 5 Year Plan' it was considered useful if the date of the Plan was also included (e.g. 2016-17 to 2020-21)</b></li> <li>Risk 3 – 'The Council does not have appropriate staff resources with the right skills and experience to deliver the Council's priorities at a time of significant demand pressures' – <b>Action: In respect of the key control / mitigation titled 'Workforce Development Programme there was a request for target dates to be inserted.</b> This linked to a</li> </ul>	<p><b>Action</b></p> <p><b>S Grace / S Norman</b></p>	<p>This will be covered in the report on the current agenda.</p> <p>This will be covered in the report on the current agenda.</p>



10.	<b>MINUTE 185 INTERNAL AUDIT PROGRESS REPORT TO 31<sup>ST</sup> DECEMBER</b>		
	<p>Issues raised by Members included:</p> <ul style="list-style-type: none"> <li>Para 1.2 second para last two lines reading "... confirm that all assurances provided as part of the system of internal audit can be relied upon by stakeholders" the Chairman suggested the following wording might be more appropriate: "where all major risks have been identified and mitigated". <b>Action Officers to consider rewording</b></li> </ul>	<b>M Kelly</b>	This is covered in the report on the current agenda.
	<ul style="list-style-type: none"> <li>Section 2 Finalised assignments – on the table in future where it is indicating N/A (not applicable) a sentence against each should be provided explaining why. <b>Action Officers to provide explanation in future reports for greater clarity</b></li> </ul>	<b>M Kelly</b>	This is covered in the report on the current agenda
	<ul style="list-style-type: none"> <li>Section 3 'Audit Plan' In future where showing cancelled / deferred explanation to be provided. <b>Action Officers to provide explanation in future reports for greater clarity</b></li> <li>Audit Plan – table <b>Action: Request that explanatory text be provided in future to explain the numbers shown for each quarter</b> due to the concern that it appeared there was only a small number of reviews for quarter 4.</li> </ul> <p>In respect of the layout of the Audit Plan, officers were congratulated on the much clearer, larger text format provided in the latest report. However <b>in respect to the cancelled reviews listed on page 179, no explanation had been provided, with therequest that future reports include notes of explanation. Action</b></p>	<p><b>M Kelly</b></p> <p><b>M Kelly</b></p> <p><b>M Kelly</b></p>	<p>This is covered in the report on the current agenda</p> <p>This is covered in the report on the current agenda</p> <p>This is covered in the report on the current agenda</p>

11.	<b>MINUTE 186 - CAMBRIDGE LIBRARY ENTERPRISE CENTRE REVIEW – UPDATE ON ACTION PLAN PROGRESS TO DATE</b>		
	<p>Comments made by Members included:</p> <ul style="list-style-type: none"> <li>• <b>Request that the Commercial Proposals Protocol should include a date / stepping stones.</b> In reply it was indicated that this date would be for the end of the financial year.</li> <li>• <b>Action: It was agreed to recommend that Quentin Baker Director of Law, Procurement and Governance was the appropriate officer to prepare the relevant report.</b></li> <li>• 5.7 - making reference to the issue of a proposal having been received positively at a Spokes meeting and following a Spokes reporting back to their group it becoming apparent that other members of a Group did not support it, Democratic Services had indicated that the responsibility for reporting back to officers so that they had advance notice before the meeting, was the responsibility of the Spokes. <b>In terms of making this known to all Council Spokes, it was agreed this should be the responsibility of Councillor Shellens, as the Chairman of the Committee.</b></li> </ul>	<p><b>M Kelly</b></p> <p><b>M Kelly</b></p> <p><b>M Kelly</b></p>	<p>This is covered in the report on the current agenda</p> <p>Reference is made in the current agenda</p> <p>This will be covered in the report on the current agenda.</p>
12.	<b>MINUTE 187 - INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING 30<sup>th</sup> NOVEMBER 2015</b>		
	a) Page 206 - There was a request for a fuller response regarding where the penalties charged to Balfour Beatty on the street lighting contract went and what was being done with the money received. <b>Action</b>	C Malyon	A response was provided in an e-mail to the Chairman on 22nd February explaining that “the Private Finance Initiative (PFI) Contract provides for a level of service in terms of both the core investment period and general maintenance for which we pay Connect Roads a unitary cost. When levels of performance which have

		<p>been prescribed are not met, deductions in the unitary cost can be made in accordance with the Contract. These deductions result in the County Council paying a reduced unitary cost.</p> <p>However, the unitary cost can also increase when additional streetlights are accrued from developers into the Contract or any enhancements are made to any streetlights that are due to be replaced under the contract. Any increases in actual energy costs over budgeted energy costs are also paid from this budget.</p> <p>A list of deductions from the contract over the last five years were detailed in a spreadsheet attachment to the response(total £367K). As explained above, the net of these deductions and any additional costs for the contract are allocated to revenue each year.</p> <p>In 2012/13 there was a £223K overspend on the £6.9m budget.</p> <p>In 2013/14 there was a £305K underspend on the £7.8m budget</p> <p>In 2014/15 there was a £70K underspend on the £8.4m budget.</p>
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	<p>b) Page 209 - the Chairman asked if the information for the corporate priority on 'Out of work benefits claimants – narrowing the gap between the most deprived ...' in both the actual and target columns could be revisited so that the explanation was clearer.<b>Action</b></p>	<p>C Malyon</p>	<p>It was explained in the same email response of 22<sup>nd</sup> February that to just to have a target for narrowing the gap could result in the target being achieved with worsening performance in absolute terms in the most deprived areas. When targets were considered by E &amp; E Committee the following was noted in the appendix to the main report, so it is clear that Members' intention was to achieve both a narrowing of the gap and a reduction in absolute terms in the claimant rate in the most deprived areas:</p> <p><i>"The gap has narrowed over time, especially since 2009, with lower rates for both categories, especially the most deprived areas (top 10%)."</i></p> <p><i>Given the proposed target to maintain Cambridgeshire's employment rate at its current level, a claimant rate target of 12% for the most deprived areas is proposed, representing a reduction from the current level of 12.6%. This is challenging, and assumes a further narrowing of the gap between the most deprived areas and others"</i></p> <p>Following a discussion with the Service Director, Strategy and Development, officers think that the following amendment to the wording of the target would be a clarification rather than a change of target, and could be made immediately without the need to go back to E &amp; E Committee:</p> <p><i>"A reduction in the claimant rate in the most deprived areas – from 12.6% to 12%, combined with a narrowing of the 7.2 percentage point gap between the rate in the most deprived areas and others."</i></p>
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	<p>c) Page 214 explanation on entry titled '£90m Highways maintenance schemes' on last bullet reading " Unforeseen ground conditions have also impacted on costs due to the budget .... " - in terms of why this was the case and why the ground conditions was not picked up before.</p>	<p>Chris Malyon/ Sarah Heywood</p>	<p>The response to the Chairman explained that the unforeseen ground conditions referred to were the remains of the original brick arch bridge built circa 1700. These old foundations were not fully removed when the previous bridge was reconstructed in 1950 and had to be removed in order for the new sheet piling to be installed.</p> <p>Further to this the Chairman asked for an expansion on why was this not picked up in pre contract investigations and to clarify that the question had been asked to find out if there are lessons to be learnt for the future.</p> <p>A further response explained that Gareth Guest, the project manager for bridges, was able to clarify that they dug some bore holes to test the foundations / soil which were 300mm wide but unfortunately they did not hit any of the old foundations. It is generally not efficient to do more testing than this, and because there aren't any historical records of the previous bridge build, it was not possible to identify the issues ahead of time. On asking if there were lessons which could be learnt for the future he had indicated "no" as additional testing would be costly (and to be 100% certain the full site would need to excavated) .</p>
	<p>d) Reason why with reference to page 217 Item 7.1 'Balance Sheet' in the table on the debt on category titled 'Level of debt outstanding (owed to the Council) - &gt; 6 months, £m' was currently over the year end target of £1.0m (currently showing as £1.8m and whether the target was likely to be met at year end.</p>	<p><b>C Malyon</b></p>	<p>The same email response to the Chairman of 22<sup>nd</sup> February indicated that this debt relates to Adult Social Care clients.</p> <p>In the 181-360 days category there are 1115 invoices outstanding ranging from £5 - £14,652.21 (4 invoices</p>

			<p>over £5k)</p> <p>In the 361+ Days category there are 2086 invoices ranging from £7.85 - £21,298.77 (16 invoices over £5k)</p> <p>Other than where the debt is with legal or an agreed payment plan, the debt falls into the following management headings:-</p> <p>£158k – Court of Protection  £16k – Appointee Review  £98k – Financial Review  £40k – Recovery Agency  £100k – Power of Attorney  £384k – Probate</p>
<b>13.</b>	<b>MINUTE 188 INTERIM REPORT ON WORKFORCE STRATEGY</b>		
	It had been agreed that there should be a further update to the March rather than the June meeting with the expectation that Martin Cox should attend to answer questions.	<b>RVS to invite MC</b>	A report is included on the agenda.
<b>14.</b>	<b>MINUTE 190 -ISA 260 REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2015</b>		
	The Chairman highlighted that he had identified one further error on page 61 (PWC page 15) in the figures in the first column of the table which did not add up to the total shown. He believed the final figure should be (£160,721,000) and not (£160,61,000) as currently shown. As this was a significant error (£90k) he believed it was necessary for PWC to provide new copies of both this report and the next report which carried the same error, so that for posterity and to avoid confusion, the final version on the website was correct. This was supported by the Committee. <b>Action: PWC to provide Democratic Services with updated electronic copies to be</b>	<b>RVS to liaise with PwC</b>	The updated version of both this report and the Annual Audit Letter were provided by PwC following the meeting and were included as appendices to the



	<b>included as appendices to the minutes.</b> <i>Post meeting note: attached as Appendix 1 to these minutes with amended table on page 15.</i>		published minutes.  <b>Action completed</b>  <i>Note:In response to a request following the meeting, the Chairman received updates in an e-mail dated 22<sup>nd</sup> February on progress against specific recommendations.</i>
<b>15.</b>	<b>MINUTE 192 DRAFT AGENDA PLAN</b>		
	There was a request at an earlier meeting for an update on Section 106 monies being used within its time limit. An oral update was provided on the initial findings by the Head of Internal Audit, with the intention of reporting back to the March meeting as part of the Internal Audit Report. <b>Action</b>	<b>N Hunter</b>	Included as part of the Internal Audit Progress Report.

## Appendix 1

### Outstanding Invoices - Less than three months – request for note on why this happened.

#### Response

The summarised data from the aged debt reports for the 14-15 and 13-14 year-ends is as follows:

	Current	1-30 Days	31-60 Days	61-90 Days	91-180 Days	181-360 Days	361+ Days
Grand Total							
14-15:	41,900,991	22,928,686	11,339,341	2,563,076	684,096	1,283,329	1,015,066
Grand Total	25,648,601	16,704,628	1,069,440	505,733	2,228,112	1,159,685	759,625

13-14:

Change

6,224,058	10,269,902	2,057,342	1,544,016	-
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The comparable figures above imply that most of the issue relates to debt less than 1 month old. Given that debt older than this is reasonable comparable, it seems as though customers are generally honouring the standard 30 day terms. The reasons for the big increase in debt less than 3 months old is as follows (from the debt team):

- The £23m figure for 14-15 'current debt' includes a £3m lodgement and £6m of Pensions invoices, one of the Pensions invoices in particular is £4m. The pensions invoices were cleared prior to the 13-14 year end.
- The £11m figure for 14-15 'debt 1-30 days old' includes £9m of invoices for ES against the debt type 'Sustainability Infrastructure'. The £9m is made up of 9 invoices in total but there is one large one in particular for £7.9m.

## Appendix 2

Email 11<sup>th</sup> February 2016 to the Chairman

### **Corporate Risk Register - Risk 15 Failure of the Council's arrangements for safeguarding vulnerable children and adults**

Cllr Shellens,

You asked for timescales for the review we're currently working on of the CFA risk register. The plan and relevant meeting dates are shown below:

- 1) CFA Mgt Team review CFA risk register - 20-01-16 (due to discuss in November but delayed so risk register can take account of business plan proposals)
- 2) Risk owners review and amend - w/c 15-02-16 and w/c 22-02-16
- 3) CFA Mgt Team sign off amended register - 02-03-16

- 4) Corporate Risk Register updated to take account of CFA review - 03-03-16
- 5) Audit and Accounts Committee reviews Corporate Risk Register (including updates signed off on 02-03-16) at meeting on 15-03-16
- 6) Spokes review CFA risk register in preparation for service committees - 25-05-16 and 26-05-16
- 7) GPC reviews Corporate Risk Register 31-05-16
- 8) Adult Service Committee reviews register 07-07-16
- 9) CYP Service Committee reviews register 12-07-16
- 10) Audit and Accounts Committee review of CFA Risk Register? - could be planned for 20-09-16 meeting

We've been doing some preparatory work on the register ahead of discussions with risk owners starting next week. If you have any further questions, please feel free to get in touch.

Thanks

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From: Sanderson Rob

Sent: 29 January 2016 18:21

To: Grace Sue; Crawford Sandra Cllr; Henson Roger Cllr; Hudson Peter Cllr; McGuire Mac Cllr; Shellens Michael Cllr; Topping Peter Cllr; Williams John Cllr

Cc: Grace Sue; Loades Adrian; Norman Sue; Snowdon Daniel; John Kathrin; Revens Denise; Barden Tom

Subject: FW: Corporate Risk Register - Risk 15 Failure of the Council's arrangements for safeguarding vulnerable children and adults

Dear Audit and Accounts Committee

One of the issues of concern for you at Tuesday's meeting when receiving the most recent Corporate Risk Register was in relation to the above corporate risk. You raised concerns that there was not any real detail provided on the actions being taken. While it was explained to you that the key controls / mitigations were already in place, as shown by the names of the strategies and processes listed under that heading, you still wished to receive assurance from Children and Young People and Adults Committees that they were satisfied that the key controls / mitigations in place were considered to be effective, and to ask them to consider whether any other actions needed to be considered.

As an initial response, the Executive Director for Children, Families and Adults has indicated that CFA Management Team at a meeting held last week reviewed the CFA risk register recognising that the registers required updating. As a result, it was agreed that a thorough refresh of the risk register should be undertaken, with the aim to make the content more dynamic in response to emerging/changing risk and issues. This includes looking at the mitigating actions, as some of these are recognised as being too generic and some are out of date.

Tom Barden is leading this work and is discussing it with individual Directors before bringing an updated register back to Management Team for sign off and to then report back to the respective committees for their final approval.

I will keep you updated when I receive further updates, including the dates the revised registers will be going forward to the respective, named committees.

Kind regards  
Rob Sanderson  
Democratic Services