

## 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 – 31<sup>st</sup> October 2024

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
197.	Internal Audit Progress Report	Michael Hudson	A member expressed the hope that the relevant officers would look outside of the meeting at whether the situation in relation to OPUS People Solutions Ltd was equitable.	A report was received by the Shareholder Sub Committee in June 2025 and a further report is scheduled for the Autumn.	Autumn 2025
198.	Corporate Risk Register	Michael Hudson/ Chris Finch	Asked if there was a timescale for the property risk database referenced at <a href="#">section 3.1.3 of the report</a> . An update was offered outside of the meeting.	The review of the database is ongoing, and it is expected all risks will be managed by the Autumn.	Autumn 2025

## Minutes – 27<sup>th</sup> March 2025

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
221 & 3.	Internal Audit Progress Report	Mairead Claydon	The Head of Internal Audit and Risk Management undertook to share the terms of reference for the audit of the Council's highways contract when these were issued.	23.05.25: The terms of reference have not yet been issued. They will be circulated to the committee when available, which is likely to be in June.  01.07.25: Terms of reference circulated electronically to committee members.	Completed

## Minutes – 4<sup>th</sup> June 2025

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
3.	Minutes 27 March 2025 and Minutes Action Log	Tom Kelly/ Stephen Howarth	It was agreed that the Public Sector Audit Appointments (PSAA) determination should be shared with all committee members for information.	24.06.25: Circulated electronically to committee members.	Completed
6.	Draft External Audit Plan 2024/25	Tom Kelly/ Stephen Howarth	The Chair stated that the committee would like to hear about the potential effect of minimum revenue provision (MRP) and impairment provision in the coming months.	24.06.25: This will be covered in the July committee report.	Completed

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10.	Debt Management Update	Tom Kelly	The Chair asked whether consideration had been given to selling debts to generate income. The Service Director for Finance and Procurement was not aware that this had been considered previously. This might be more relevant to commercial rather than ASC debt, but this could be explored.	Directors have reached out to other Local Authorities across the geography both locally and nationally and this is not a practice any of those Councils have adopted. CCC is in a relatively favourable position for commercial and sundry debt. No engagement has taken place with the market to examine options as sundry collection rates are good, and there would be concerns factoring debt for Adult Social Care due to the complexities and sensitivity around this debt. The Council has not received promotions for this service from the market and is not aware of any frameworks set up for Councils to access this. At this stage it is proposed that this option is not pursued further.	Completed
10.	Debt Management Update	Emma Duncan/ Tom Kelly	It was requested that a report should be taken to the most appropriate committee on the size of the grant to the Fenland Association of Community Transport (FACT) and the work undertaken historically by the police and PKFL. The Monitoring Officer's advice would be sought on which committee should receive the report.	During 2023, the then Audit and Accounts Committee received a confidential briefing on this matter following the conclusion of enquiries by other organisations.  In 2024, the then Chair and Vice-Chair of this committee received a final update on the Council's assessment of the historic position. No formal committee decision was needed or	On-going

Minute	Report title	Response requested from	Action	Update	Status Including expected completion date
				<p>requested for the purposes of financial management or accounting policy.</p> <p>Following the request under this minute, for completeness the summarised outcome will also be reported through the Integrated Financial Monitoring Report to the Strategy, Resources and Performance Committee in September 2025.</p>	