

COMPLETED ACTIONS WILL BE MOVED TO THE 'REPORTED COMPLETE' ONCE THEY HAVE BEEN NOTIFIED AT AUDIT AND GOVERNANCE COMMITTEE MEETING				RED TEXT INDICATES UPDATES MADE SINCE THE LAST MEETING BLUE TEXT INDICATES NEW ACTIONS ADDED FOLLOWING THE LAST MEETING			
Action Number	Meeting Date	Action	Owner	Directorate	Progress Update	Due date	Reported complete
87	26 January 2021	Further work be undertaken to provide clarity when the council needed technical assistance in developing a tender and whether or not the organisation who had assisted could or could not bid on the work being tendered.	Head of corporate services	Corporate support centre	Work in progress	01 June 2021	
89	16 March 2021	That the wording for EP19 [planning applications validating and registering in time] and EP23 [planning applications at committee against officer recommendation] be reworded to appropriately reflect the risks.	Head of corporate performance	Corporate support centre	Escalated with E&P directorate This has been re-challenged, with a view to being updated by the end of July risk register.	04/05/2021 01 August 2021	
91	16 March 2021	Consider how corporate centre will look at the aggregation of similar risks in or across directorates.	Head of corporate performance	Corporate support centre	A process to define the approach to aggregation of risks, both horizontal and vertical, needs further definition and testing. This will be included as part of the refreshed Risk Management Plan, tested with AGC recently, due, as planned, for sign off in Autumn by Solicitor to the Council.	01 November 2021	
92	16 March 2021	Changes in the risk registers to be highlighted to aid the committee in identifying when changes have been made.	Head of corporate performance	Corporate support centre	A table to show changes to directorate risk registers was included within the May report to committee (as per original due date). The next report to committee (due September) will ensure that changes on the Corporate Risk Register (at appendix A) are clearly marked	04/05/2021 30 September 2021	
94	04 May 2021	The head of corporate performance and interim deputy monitoring officer agreed to look at the processes for ensuring internal audit actions are brought to the attention of new post holders.	Head of corporate performance and interim DMO	Corporate Support Centre	An updated process is currently being developed which will ensure regular review of internal audit actions, as part of directorate DLTs. This will escalate the importance and delivery of audit recommendations due to regular review by SMTs, and ensure staff recognise where they transfer between officers.	28/06/21 01 September 2021	
95	04 May 2021	The committee suggested that a discussion with internal audit take place at the next meeting with regard to sampling of priority 3 actions are followed up by internal audit in line with the same way as priority 1 or 2 recommendations.	SWAP internal audit services	Corporate support centre	To be discussed at committee meeting to be held on 28 June 2021. SWAP advises 'Internal Audit follow up the significant findings priority 1 and 2. Priority 3 are through self-assessment from officers. The Council provides a report every 6 months on progress against all actions which includes priority 3 actions'	28/06/21 30 September 2021	
97	04 May 2021	The deputy S151 officer also explained that performance and budget were reported to Cabinet on a quarterly basis but that consideration would be given to the role of the audit and governance committee.	S151	Corporate support centre	Being considered To be explored further with the S151 officer and the Monitoring Officer	28/07/2021 30 September 2021	
99	04 May 2021	The committee agreed that there would be need to be further consideration of identifying 1 or more risks in the directorate risk registers and undertake a deep dive to provide assurance that the risk management framework was being applied appropriately.	Head of corporate performance	Corporate support centre	Suggest that options could be considered at the Risk Management Plan review session on June 25th. Options considered as part of meeting (25/06), exploring the possibility of inviting directors for next risk management report at AGC.	25 June 2021	
100	04 May 2021	Whistleblowing report to be scheduled for committee meeting on 30 July	Solicitor to the Council	Corporate support centre	Scheduled for 30 July meeting; rescheduled to the November 2021 meeting	28/06/21 24 November 2021	Yes
102	28 June 2021	Information on the position with Section 106 monies held, including timelines and quantification of the value of unspent money which exceeds the repayment dates be circulated to committee members.	Assistant director for regulatory environment and waste	Economy and place	A report will be circulated to members detailing this.	30 September 2021	
103	28 June 2021	Information on the treatment of Section 106 monies for transport / highways be circulated to committee members.	Assistant director for regulatory environment and waste	Economy and place	Work is ongoing with the Programme Management Office to provide resource for the transport/highways service so that s.106 monies for the public realm can be more effectively processed.	31 December 2021	
105	28 June 2021	That it be made clear in future internal audit plan progress reports which specific audits the follow-ups relate to.	SWAP internal audit services	Corporate support centre	To be incorporated into the next internal audit progress report.	30 September 2021	
106	28 June 2021	That follow-up audits completion be captured in action tracking by the head of corporate performance.	Head of corporate performance	Corporate support centre	As per line 94, a refreshed process for consideration of Internal Audit recommendations is being pulled together. These recommendations should also be included within this process, and subsequently in to the November AGC meeting.	24 November 2021	
104 107	30 July 2021	The external auditor be asked to include appropriate glossaries in future reports for ease of understanding and to identify dates of publication clearly.	External Auditors		Update required	24 November 2021	
105 108	30 July 2021	Training be arranged for committee members on the changes to regulations, particularly in relation to the value for money audit;	Democratic Services Manager	Corporate support centre	Update required	24 November 2021	
106 109	30 July 2021	A briefing note on the management of council estate be provided to committee members	Democratic Services Manager	Corporate support centre	Update required	24 November 2021	
107 110	30 July 2021	Confirmation be provided about whether the council's counter fraud specialist had been involved in the fraud risk assessment;	External Auditors		Update to be provided	24 November 2021	
108 111	30 July 2021	Further clarification be provided on the 'local risk factors' identified in the 'Audit fees – detailed analysis' section;	External Auditors		Update required	24 November 2021	
109 112	30 July 2021	References to the 'audit and procurement committee' be amended.	External Auditors		Update required	24 November 2021	
110 113	27 September 2021	The Head of Corporate Performance to provide the Committee with a briefing paper on how risks such as EP-24 flood risk and EP-27 fuel poverty are being managed in rural areas.	Head of Corporate Performance	Corporate support centre	A briefing has been prepared and will be circulated to committee members shortly.	24 November 2021	Yes

Action Number	Meeting Date	Action	Owner	Directorate	Progress Update	Due date	Reported complete
444 114	27 September 2021	The Head of Corporate Performance to consider the increase of housing developments in rural areas and the impact these may have on the risk register	Head of Corporate Performance	Corporate support centre	Feedback on potential impact on rural housing provided to the service for their consideration. This will also feed in to the Strategic Risk sessions for MB.	24 November 2021	
443 116	27 September 2021	The Solicitor to the Council to recirculate the SWAP audit on the transparency and governance of strategic partnerships.	Solicitor to the Council	Corporate support centre	Currently in progress.	December, 2021	
444 117	27 September 2021	The Section 151 officer to inform the Committee of the percentage figure of employees with budget responsibilities who had completed the on-line awareness module regarding finance.	Section 151 Officer	Corporate support centre	A report will be circulated to members detailing this information.	30 November 2021	
445 118	27 September 2021	The s151 to write a briefing note for the Committee on sources of funding for the Council over the preceding few years.	Section 151 Officer	Corporate support centre	A report will be circulated to members detailing this information.	30 November 2021	
446 119	27 September 2021	The Chief Executive be invited to the next meeting of the Committee to discuss the risks that the Council is carrying	Democratic Services Manager	Corporate support centre	Invitation issued		
447 120	27 September 2021	Councillor Watson to circulate to the Committee the Rural Services Network paper on sources of funding for rural authorities.	Cllr Watson	Committee member	Awaiting - from Rural Services network - their slide deck and report in relation to this matter. Once received this will be forwarded on to the committee.	24 November 2021	
121	27 October 2021	The new Transformation Director be invited to meet with the Audit and Governance Committee to discuss where and how efficiencies following internal audit processes are being applied to Council working.	Democratic Services Manager	Corporate support centre	Noted - to be actioned.		
122	27 October 2021	South West Audit Partnership to provide the Committee with a detailed summary of recommendations made that deal with efficiencies.	Jacqui Gooding	SWAP	In progress	January 2022	
123	27 October 2021	A high level scoping summary to be provided with internal audit reporting, either as a one page summary or annotated within the reporting table.	Jacqui Gooding	SWAP	In progress	January 2022	
124	27 October 2021	The S151 Officer to explore and report back to the Committee on who in the Council undertakes the Carbon Audit.	Section 151 Officer	Corporate Support Centre	A report will be circulated to members detailing this information		
125	27 October 2021	A date to be set for a workshop after the full Council meeting seeking agreement for the new constitutional changes.	Democratic Services Manager	Corporate support centre	Delayed until the new year		