

COMPLETED ACTIONS WILL BE MOVED TO '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	Pipeline of procurement established to understand when and what support is needed. However, still an outstanding issue of last minute support needed - often linked to funding deadlines.	01 June 2021	14.1.22
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. Action now with Director	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	
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.	28/06/24 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	SWAP advise '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' <b>The committee is invited to identify whether a further update should be included in an existing or new work programme item.</b>	28/06/24 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	28/07/2024 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	
101	28 June 2021	That training be arranged for councillors in relation to Section 106, including the facility to access publicly available information and the processes involved.	Assistant director for regulatory environment and waste	Economy and place	Training on s.106 will be provided to members in accordance with the dates reserved for member training. This will include training on how to access the information held by the council.	31 December 2021	
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	
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	
108	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	Grant Thornton	<b>Grant Thornton advise: 'We have gone through our recent Audit Findings Report and sought to ensure all technical references are suitably explained, given the public facing nature of the document. We will continue to do this on a case by case basis.'</b>	24 November 2021	Yes
109	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	
110	30 July 2021	A briefing note on the management of council estate be provided to committee members	Interim Head of Property Services	Corporate support centre	<b>Further clarification is requested on the matters the committee would wish to see covered in such a briefing note.</b>	24/11/2024 March 2022	
111	30 July 2021	Confirmation be provided about whether the council's counter fraud specialist had been involved in the fraud risk assessment	External Auditors	Grant Thornton	<b>Grant Thornton advise: 'We confirm that we liaise with Internal Audit, including the counter fraud function, when planning our audit work, which includes our fraud risk assessment.'</b>	24 November 2021	Yes

Audit and governance committee action log, as at 14 January 2022

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112	30 July 2021	Further clarification be provided on the 'local risk factors' identified in the 'Audit fees – detailed analysis' section;	External Auditors	Grant Thornton	Grant Thornton advise: 'Local Risk factors at the planning stage relate to matters regarding capital governance and the social care agenda. In addition, further local risk factors have been considered in the course of the audit regarding our work on Property valuations and the pensions liability. Our conclusions against all significant accounting risks have been set out in our Audit Findings Report. Further conclusions on VFM risks are to follow.'	24 November 2021	Yes
113	30 July 2021	References to the 'audit and procurement committee' be amended.	External Auditors		Grant Thornton advise: 'Done and noted for the future.'	24 November 2021	Yes
115	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	
118	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	
119	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	
120	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		
121	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	The slide pack from the Rural Services Network was circulated to committee members by Councillor Watson on 27 October 2021.	24 November 2021	Yes
122	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.		
123	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	SWAP advise: 'If any are identified they will be reported as part of the IA progress report – which is 4 times a year.'	January 2022	Yes
124	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	SWAP advise: This has been incorporated in the next IA progress report.	January 2022	Yes
125	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		
126	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	The proposed changes to the constitution are to be considered by the committee on 25 January 2022.	March 2022	
127	24 November 2021	That the final version of the external audit findings report be circulated to committee members, with modifications highlighted.	External auditors	Grant Thornton	Document published on the public website. Link: <a href="https://councillors.herefordshire.gov.uk/ieListDocuments.aspx?CId=568&amp;MId=8163&amp;Ver=4">https://councillors.herefordshire.gov.uk/ieListDocuments.aspx?CId=568&amp;MId=8163&amp;Ver=4</a>	January 2022	Yes
128	24 November 2021	That the questions and responses document in relation to the 2020/21 statement of accounts be published as supplement to the minutes.	Democratic services	Corporate support centre	Document published on the public website. Link: <a href="https://councillors.herefordshire.gov.uk/documents/s50096883/Questions%20and%20responses%20on%20the%20202021%20statement%20of%20accounts.pdf">https://councillors.herefordshire.gov.uk/documents/s50096883/Questions%20and%20responses%20on%20the%20202021%20statement%20of%20accounts.pdf</a>	January 2022	Yes
129	24 November 2021	That information on relevant internal audit recommendations be circulated regularly to scrutiny committee members.	Head of corporate performance	Corporate support centre	In progress to be aligned to proposed new arrangements for scrutiny committees	March 2022	
130	24 November 2021	Consideration be given to collating internal audit recommendations on specific topics by subject heading.	Head of corporate performance	Corporate support centre	To consider in wider arrangements for presenting SWAP actions	March 2022	
131	24 November 2021	That action owners be encouraged to make responses SMART and to provide appropriate updates prior to the due date.	Head of corporate performance	Corporate support centre	Guidance to be given to action owners	February 2022	
132	24 November 2021	That horizontal linkages between risk registers be made more evident in risk descriptions.	Head of corporate performance	Corporate support centre	For consideration as part of the review of risk	March 2022	
133	24 November 2021	That officers be encouraged to review and refresh the wording of risk descriptions where appropriate.	Head of corporate performance	Corporate support centre	Additional guidance and reminders to risk owners	February 2022	