

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 AT THE LAST MEETING PURPLE TEXT INDICATES ACTIONS UPDATED SINCE 7 MARCH 2022				
Action Number	Meeting Date	Agenda item	Action	Owner	Directorate	Progress Update	Due date	Reported complete
89	16 March 2021	Corporate risk register	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.	Director of Environment and Economy	Environment and Economy	Escalated with E&P directorate This has been re-challenged, with a view to being updated. These are risks owned by directorates and signed off via their processes	04/05/2021 01 August 2021 8 February 2022	Yes
91	16 March 2021	Corporate risk register	Consider how corporate centre will look at the aggregation of similar risks in or across directorates.	Head of Corporate Performance	Corporate Services	A process to define the approach to aggregation of risks, both horizontal and vertical, needs further definition and testing. This was planned as part of the annual refresh of the Risk Management Plan, which has been delayed due to staffing issues. This will now need to be re-scheduled for the coming months.	01/11/2021 31 May 2022	
94	04 May 2021	Update on internal audit recommendations	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 Services	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. Completion of this process has been delayed due to staffing issues. As part of this years' service business plan guidance, audit recommendations will be included within service business plans and progress updated regularly, with reports going to relevant management teams quarterly, as well as to cabinet members as part of their portfolio briefings.	28/06/21 01/09/21 30 April 2022	
95	04 May 2021	Update on internal audit recommendations	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 Services	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' The committee is invited to identify whether a further update should be included in an existing or new work programme item.	28/06/21 30 September 2021 [To be discussed]	
97	04 May 2021	Corporate risk register	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.	Section 151 Officer	Corporate Services	To be considered as part of rethinking governance work stream.	28/07/2021 30 September 2021 3 May 2022	
99	04 May 2021	Corporate risk register	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 Services	Discussed at the Risk Management Plan review session with committee on 25 June 2021 To be confirmed as part of Risk Management plan review.	25/06/2021 30 April 2022	
101	28 June 2021	Progress report on internal audit activity	That training be arranged for councillors in relation to Section 106, including the facility to access publicly available information and the processes involved.	Lead Development Manager	Environment and Economy	A mandatory training session for Members on the subject of Planning was held on Friday 1st April 2022. 25 members were in attendance. A second mandatory training session will be held. Once this training session has been completed, a bespoke member session on Section 106 will be held.	31/12/2021 June 2022	
102	28 June 2021	Progress report on internal audit activity	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.	Lead Development Manager	Environment and Economy	The review of the spreadsheet is ongoing and will be shared with committee members once completed.	30/09/2021 30 April 2022	
103	28 June 2021	Progress report on internal audit activity	Information on the treatment of Section 106 monies for transport / highways be circulated to committee members.	Lead Development Manager	Environment and Economy	Action 103 – A Specialist Programme Officer has been appointed to the Project Management Office to progress delivery of the section 106 highway monies.	31 December 2021	Yes

Audit and governance committee action log, as at 4 April 2022

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106	28 June 2021	Progress report on internal audit activity	That follow-up audits completion be captured in action tracking by the head of corporate performance.	Head of Corporate Performance	Corporate Services	As per line 94, a refreshed process for consideration of Internal Audit recommendations is being pulled together. This has been delayed due to staffing capacity and availability. The intention is that the service business plans will 'feed' the master audit recommendation log, which will be shared with SWAP prior to any audit follow-ups.	24/11/2021 30 April 2022	
109	30 July 2021	2019/20 external audit findings report	Training be arranged for committee members on the changes to regulations, particularly in relation to the value for money audit	Democratic Services Manager / Section 151 Officer	Corporate Services	It is intended that a training session for committee members be held in June 2022.	24/11/2021 1 July 2022	
110	30 July 2021	2019/20 external audit findings report	A briefing note on the management of council estate be provided to committee members	Interim Head of Property Services	Corporate Services	Further observations from the councillor that raised the issue have been forwarded to the action owner, with a briefing note to be provided to committee members.	24/11/2021 30 April 2022	
115	27 September 2021	Corporate risk register	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 Services	Feedback on potential impact on rural housing provided to the service for their consideration. This will also feed in to the Strategic Risk sessions due for MB.	24 November 2021	Yes
119	27 September 2021	Work programme update	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 Services	A report was submitted to general scrutiny detailing the sources of funding, as part of the budget presentation, 27th January 2022	30/11/2021 27 January 2022	Yes
120	27 September 2021	Work programme update	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 Services	Potential for attendance at a future meeting when the risk register is considered.	[Date to be confirmed]	
122	27 October 2021	Progress report on internal audit activity	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 Services	Potential for attendance at a future meeting when internal audit recommendations are considered.	[Date to be confirmed]	
125	27 October 2021	Progress report on internal audit activity	The S151 Officer to explore and report back to the Committee on who in the Council undertakes the Carbon Audit.	Section 151 Officer	Corporate Services	Potential for attendance at a future meeting when the risk register is considered.	28 February 2022	Yes
126	27 October 2021	Audit and governance - committee effectiveness and performance, skills matrix	A date to be set for a workshop after the full Council meeting seeking agreement for the new constitutional changes.	Democratic Services Manager	Corporate Services	The proposed changes to the constitution were considered by the committee on 25 January 2022 and by Full Council on 4 March 2022.	May 2022	
129	24 November 2021	Update on internal audit recommendations	That information on relevant internal audit recommendations be circulated regularly to scrutiny committee members.	Head of Corporate Performance	Corporate Services	In progress to be aligned to proposed new arrangements for scrutiny committees	31 March 2022	
130	24 November 2021	Update on internal audit recommendations	Consideration be given to collating internal audit recommendations on specific topics by subject heading.	Head of Corporate Performance	Corporate Services	To consider in wider arrangements for presenting SWAP actions	31 March 2022	
131	24 November 2021	Update on internal audit recommendations	That action owners be encouraged to make responses SMART and to provide appropriate updates prior to the due date.	Head of Corporate Performance	Corporate Services	Guidance available through the Performance Management Framework and reminders have been sent.	28 February 2022	Yes
132	24 November 2021	Corporate risk register	That horizontal linkages between risk registers be made more evident in risk descriptions.	Head of Corporate Performance	Corporate Services	It is suggested that this action be removed, as it is considered a duplication of action 91.	-	Suggested removal
133	24 November 2021	Corporate risk register	That officers be encouraged to review and refresh the wording of risk descriptions where appropriate.	Head of Corporate Performance	Corporate Services	Request made to service areas.	28 February 2022	Yes
134	25 January 2022	External audit progress update	Grant Thornton to share a document from the Department for Levelling Up, Housing and Communities in relation to the key actions arising from the Redmond Review.	External auditors	Grant Thornton	Please find below a link on the updates coming from the Redmond Review: https://www.gov.uk/guidance/measures-to-improve-local-audit-delays	28 February 2022	Yes
135	25 January 2022	External audit progress update	The Director for Resources and Assurance to provide a breakdown of returns in relation to additional expenditure due to Covid-19.	Section 151 Officer	Corporate Services	A report was submitted to general scrutiny detailing Covid grants, 27 January 2022	27 January 2022	Yes

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136	25 January 2022	Progress report on internal audit activity	Information to be circulated on the quantum of write offs in relation to payroll.	Section 151 Officer	Corporate Services	For 2020/21 in total £ 13,383.21 was written off against a payroll cost of £107,902,514.82	07 March 2022	Yes
137	25 January 2022	Progress report on internal audit activity	Confirmation to be provided of treatment of priority 2 findings in terms of the risk register and the current status with meeting the target dates for the identified actions.	Assistant Director (SWAP) and Director, Children and Young People	SWAP Internal Audit Services / Children and Young People Directorate	<p>SWAP Internal Audit Services requested updates from the directorate. The following responses have been provided by the Head of Additional Needs.</p> <p>1) Has this risk been added to the Childrens risk register? No, I do not believe it is appropriate for the individual risks to be included in the risk register. The appropriate risk would be that we are unable to demonstrate that the Ofsted/CQC recommendations have been met in full. This is only one part of those recommendations which number 32.</p> <p>2) Has the action been added to the Childrens Improvement Plan? The CIP is an overview plan. Again this audit focussed on one quite a detailed aspect of the SEND work. This is more appropriately captured in the SEND Strategy and Action Plan (currently draft). The CIP has an action plan to get the overall SEND Strategy agreed through the multi-agency governance routes.</p> <p>3) Has the action been completed as the Target date is 30 November 2021? The action for the end of Nov 2021 was for an internal review of the cases used in the audit. This was internal review was carried out. Internal colleagues found greater assurance in some of the small number of cases than was found by the SWAP audit, but, as with the SWAP audit, the sample size and the restricted breadth of the sample means that any conclusions are of limited validity. The HOS recommends some further audit work to be carried out by someone with significant experience of EHC Plans as the conclusions of the non-specialist auditor were not relevant in terms of the Ofsted recommendations.</p>	31 March 2022	Yes
138	25 January 2022	Progress report on internal audit activity	An update be provided on the 'longstanding issues with the reconciliation of the holding accounts.', particularly in the context of previous internal update progress reports.	Section 151 Officer SWAP internal audit services	Corporate Services SWAP Internal Audit Services	To be provided by SWAP.	June 2022	
139	25 January 2022	Anti-fraud and corruption annual report	The department work with the communications team to produce a press release about ongoing counter-fraud activity and the successes during the past year.	Section 151 Officer	Corporate Services	Press release issued.	25 January 2022	Yes
140	25 January 2022	Annual governance statement 2020-21 actions	With reference to Action 13, an update be provided on how the Covid Recovery Plan will link to wider resilience plans, particularly in terms of adult social care.	Interim Director of Public Health	Corporate Services	To provide an update on the action plan at end of year.	31 May 2022	
141	25 January 2022	Annual governance statement 2020-21 actions	That the chief executive's management board be invited to consider whether the senior action leads should be asked to include projected anticipated dates for completion, particularly to ensure that the position with longer term actions is clear.	Service Director Corporate Services	Corporate Services	Raised with Management Board and confirmed these are annually based activity.	28 February 2022	Yes
142	25 January 2022	Annual report on code of conduct	That dispensations granted to Herefordshire Council councillors be summarised in a single location on the council's website.	Director of Governance and Law	Corporate Services	A link to the dispensations will be provided under the 'Declarations of interest' section of the council's website.	31 March 2022	Yes
143	25 January 2022	Annual report on code of conduct	The number of complaints referred to the police, even if nil, be included in the complaints received table in future reports.	Director of Governance and Law	Corporate Services	Information will be included in the next annual report which will be due in September 2022.	September 2022	Yes
144	25 January 2022	Annual report on code of conduct	A breakdown of the general origins of complaints be provided to Walford Parish Council	Director of Governance and Law	Corporate Services	Information provided to Councillor Yolande Watson.	28 February 2022	Yes