

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 UPDATES MADE FOLLOWING AGENDA PUBLICATION			
Action Number	Meeting Date	Agenda item	Action	Owner	Directorate	Progress Update	Due date	Reported complete
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 and the desire to incorporate any findings from the Risk Management Maturity Assessment. This will now need to be re-scheduled for the coming months.	04/11/2021 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.	04/09/21 30 April 2022 [Update requested from action owner]	
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 and Head of Corporate Performance	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'. At the meeting on 12 April 2022, the committee requested that the Head of Corporate Performance / Corporate Performance Team review this action and report back in the November 2022 update on internal audit recommendations. Head of Corporate Performance / Corporate Performance Team to report to the committee in November 2022.	30 September 2021 November 2022	
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.	3 May 2022 June 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 [Update requested from action owner]	
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 July 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	<p>A report was presented to Cabinet on Thursday 25th November 2022 entitled Section 106 Portfolio of Works - delivery proposals: https://councillors.herefordshire.gov.uk/ielssueDetails.aspx?Id=50038969&Opt=3</p> <p>This identified unspent Section 106 contributions of £4.2m of which is in Highways and Transport.</p> <p>To assist in spend of these monies a temporary Senior Project Manager has been appointed to assist in developing and delivering the Section 106 Highways and Transportation Works Programme.</p> <p>Over the next 12 months their tasks will include:</p> <ul style="list-style-type: none">• Reviewing and allocating Section 106 monies in line with current strategies/policies;• Undertaking initial consultation/liaison with local members/parish councils/schools, etc.;• Contract managing, liaising and coordinating with the successful bidder for professional services to manage the Section 106 programmes of works, including, leading on the tender development, contract development, evaluation, award, management of contracts (consultants, designers, contractors), etc. for Highways• Project management of the schemes from development to delivery.• Ensuring all Section106 projects (revenue and capital) are managed in line with Herefordshire Council processes, e.g. Verto, Governance, Contract Procedure Rules, Financial Procedure Rules, etc. <p>Work has begun with schemes that were sat with Balfour Beatty Living Places. The Senior Project Manager is carrying out due diligence checks against the Section 106 agreements, the available funding and the design work that has been completed.</p> <p>The remaining schemes will be themed i.e. Schemes that involve crossing, footway works, drainage works, etc. so that economies of scale can be achieved when progressing the design and construction of these schemes.</p> <p>Members will have their own projects in their wards and parishes which will be taken up individually with them by the Programme Management Office.</p>	31/12/2021 Yes 09-May-22	

Action Number	Meeting Date	Agenda item	Action	Owner	Directorate	Progress Update	Due date	Reported complete
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 [Update requested from action owner]	
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	At the meeting on 12 April 2022, the committee noted the linkage to the Annual Governance Statement action plan (i.e. 'Produce the estates strategy for the use of council buildings'). A report is being prepared for Cabinet on the Strategic Asset Management Plan.	30 April 2022 [Date to be confirmed]	
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 Management Board.	24/11/2021 [Update requested from action owner]	Yes
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	At the meeting on 12 April 2022, it was noted that SWAP did not carry out this audit.	28/02/2022 [Update requested from action owner]	
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	At the meeting on 12 April 2022, it was noted that it would be appropriate to action this following Annual Council on 20 May 2022.	May 2022 June 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 [Update requested from action owner]	
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. This approach will be adopted in the May June report to committee.	May 2022 June 2022	
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	The Follow Up is planned for quarter 1 and the committee will receive an update at the June 2022 meeting.	June 2022	
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.	Director of Public Health	Corporate Services	A Covid recovery plan is still In development and will likely form part of the new and emerging economic strategy and health and wellbeing strategy.	31 May 2022 29 July 2022	
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 Legal Services	Corporate Services	A link to the dispensations is available through the 'Declarations of interest at meetings' section of the council's website: https://councillors.herefordshire.gov.uk/mgListDeclarationsofInterest.aspx?bcr=1 section For ease of reference, please see this direct link: https://councillors.herefordshire.gov.uk/eccatdisplayclassic.aspx?s=doc&cat=13579&path=13579	31 March 2022	Yes 11-Feb-22
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 Legal Services	Corporate Services	Information will be included in the next annual report which will be due in September 2022.	September 2022	
145	12 April 2022	Internal audit 1st quarter plan 2022-23 and internal audit charter	A forward pipeline of future audits, as anticipated by the internal audit team for the next twelve to eighteen months, be provided in each quarterly plan report.	SWAP internal audit services	SWAP internal audit services	The pipeline of audits will be provided with the first Internal Audit Progress update for 2022-23 – this will be in June 2022.	June 2022	
146	12 April 2022	Corporate risk register	Where corporate or departmental risks have an integral component supplied by partnerships, consideration be given to identifying those partnerships in the relevant risk entries.	Head of Corporate Performance	Corporate Services	[Update requested from action owner]	[Update requested from action owner]	
147	12 April 2022	Corporate risk register	A workshop be arranged in October or November 2022 to consider the first iteration of the strategic risk register and to examine one or two strategic risks in greater detail.	Head of Corporate Performance	Corporate Services	[Update requested from action owner]	[Update requested from action owner]	