

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				
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 be picked up following the appointment of a new Head of Corporate Performance.	01/11/2021 31 May 2022 November 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	Internal audit recommendations are now included in service business plans, which are updated on a regular basis. Reports will be presented quarterly to directorate leadership teams, commencing from July. This should remove the potential for recommendations to be 'missed' in the event of a lead officer leaving, as well as increasing visibility of progress.	01/09/21 30 April 2022	Yes 17 June 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 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 [Update requested]	
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. This will be picked up following the appointment of a new Head of Corporate Performance.	25/06/2021 30 April 2022 November 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 meeting has been scheduled with senior management on 27 June 2022 to agree the training requirements and which external provider may deliver this training.	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	
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 Action 94 above.	24/11/2021 30 April 2022	Yes 17 June 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 / Section 151 Officer	Corporate Services	It is intended that a training session for committee members be held in June September 2022.	24/11/2021 01/07/22 September 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. This will be picked up following the appointment of a new Head of Corporate Performance.	24/11/2021 November 2022	
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.	Head of Corporate Performance	Corporate Services	Potential for attendance at a future meeting when internal audit recommendations are considered.	[Date to be confirmed]	

Audit and governance committee action log, as at 17 June 2022

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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]	
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	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. Discussed at Group Leaders meeting on 8 June 2022 and agreed this would be implemented as soon as possible. Training to be scheduled	May 2022 July 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. This will be picked up following the appointment of a new Head of Corporate Performance with the Interim Statutory Scrutiny Officer.	31 March 2022 November 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. This approach will be adopted in the June report to the committee. Appendix A of the update on internal audit recommendations now has the recommendations in subject order rather than chronological order.	June 2022	Yes 17 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.	SWAP internal audit services	SWAP Internal Audit Services	The Follow Up is planned for quarter 1 and the committee will receive an update at the June July 2022 meeting.	June 2022 July 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. In terms of the health and wellbeing, an informal workshop was held with members of the Health and Wellbeing Board on 6 May 2022 where they were consulted on the scope and process for development the new Health and Wellbeing Strategy. This is now being taken forward. In terms of economic strategy, the council is in the process of developing a new Big Economic Plan for the county. Consultants have been appointed to help lead this work, including the development of the UK Shared Prosperity Investment Plan (required by government to access funding). The Big Economic Plan is due to be completed by December, to be considered by Cabinet at the start of 2023. An external Stakeholder Group has been formed to oversee the development of both plans.	31 May 2022 29 July 2022	
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-July 2022.	June 2022 July 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	This will be picked up following the appointment of a new Head of Corporate Performance.	November 2022	
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	This will be picked up following the appointment of a new Head of Corporate Performance.	November 2022	
148	10 May 2022	Re-thinking governance	That it be confirmed that the Treasury Management function has been included in constitution Section 4 - Scrutiny Functions, within the remit of the Scrutiny Management Board, once approved by Council.	Democratic Services	Corporate Services	The remit of the Scrutiny Management Board now includes Treasury Management, see Constitution, Part 3, Section 4 (Scrutiny Functions): https://councillors.herefordshire.gov.uk/documents/s50101337/Part%203%20Section%204%20Scrutiny%20Functions.pdf#page=4	27 June 2022	Yes 17 June 2022
149	10 May 2022	Re-thinking governance	In the further review of the constitution and for the purposes of clarity, the presentation of the audit and governance functions be considered, in order to separate them from the 'Other functions'.	Interim Head of Legal Services	Corporate Services	To be included alongside other amendments to Planning Functions as set out in the constitution	October 2022	
150	10 May 2022	Re-thinking governance	In terms of constitution paragraph 3.5.18 (j), clarification be provided about the 'caldicott guardian'.	Project Manager / Democratic Services	Corporate Services	The Chief Executive's scheme of delegation, SP79 identifies the Director for Adults and Communities as the officer appointed as 'Caldicott guardian to ensure patient data is kept secure and adherence to the Caldicott principles', with SA12 and SA32 identifying the Assistant Director All Ages Commissioning and the Assistant Director Safeguarding and Family Support as directorate leads for Caldicott guardian functions: https://councillors.herefordshire.gov.uk/documents/s50097405/Chief Executive Scheme of Delegation.pdf#page=16	27 June 2022	Yes 17 June 2022
151	10 May 2022	Code of Conduct	Clarification be provided as to whether an occupation as a social influencer should be included in the list of 'Other Registerable Interests – 'Table 2' Interests'.	Interim Head of Legal Services	Corporate Services	Clarification will be provided at the next meeting.	July 2022	

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152	10 May 2022	Auditor's Annual Report 2020/21	That management be asked to comment further on the key recommendation made by the external auditor on major contracts and how the council intends to ensure improvement going forwards.	Director of Resources and Assurance	Corporate Services	[Update requested]	[Date to be confirmed]	
153	10 May 2022	Auditor's Annual Report 2020/21	That further details be provided on the governance and oversight arrangements for the boards referenced in the report (e.g. Hoople Ltd), with an indication of a timeline for any updated arrangements.	Interim Head of Legal Services / Director of Resources and Assurance	Corporate Services	Proposals for the review of arrangements and suggested new arrangements have been drafted by Legal Services for discussion with the Director of Resources and Assurance	October 2022	
154	10 May 2022	Progress report on internal audit activity	In view of the ongoing work on grant certification, the Section 151 officer consider the potential to carry forward any remaining internal audit budget into the new financial year to enable other work to be undertaken.	Director of Resources and Assurance	Corporate Services	[Update requested]	[Date to be confirmed]	
155	10 May 2022	Progress report on internal audit activity	Further information be provided to committee members on unspent grant funding in relation to the Green Homes Grant.	SWAP internal audit services	SWAP internal audit services	Audit work is ongoing in relation to the Green Homes Grant and an update will be circulated to committee members.	July 2022	
156	10 May 2022	Progress report on internal audit activity	Further information be provided to committee members in relation to the Oral Health Needs Assessment Plan advisory audit and the next steps.	SWAP internal audit services	SWAP internal audit services	The overview and key findings will be circulated to committee members.	July 2022	
157	10 May 2022	Progress report on internal audit activity	Further information be provided on the quantum of missing vehicle mileage sheets and recharges in relation to the audit on Pool Cars.	SWAP internal audit services	SWAP internal audit services	SWAP Internal Audit Services identified cases of vehicle mileage sheets not having been processed, covering 16,582 miles, along with inaccuracies with the data entered on the mileage sheets by staff; this included incorrect odometer readings over a period of two months on one car. Additional mileage has also not been recharged where mileage sheets have yet to be located. We have not been able to put a cost value to this as the costs include a charge for the time that the car is booked out, and this information is not consistently available.	27 June 2022	Yes 17 June 2022
158	10 May 2022	Progress report on internal audit activity	A briefing note be provided on Disaster Recovery, including issues around ICT business continuity and cyber security resilience.	Director of Resources and Assurance	Corporate Services	[Update requested]	[Date to be confirmed]	
159	10 May 2022	Progress report on internal audit activity	The member development team be invited to consider opportunities to enhance training for all members on raising concerns with statutory officers and on initiating call-ins and other scrutiny activity.	Interim Head of Legal Services	Corporate Services	Member Development Working Group to be convened.	September 2022	
160	10 May 2022	Progress report on internal audit activity	Further information be provided to committee members on the timeline for moving non-capital items onto the Verto system.	Director of Resources and Assurance	Corporate Services	[Update requested]	[Date to be confirmed]	
161	10 May 2022	Progress report on internal audit activity	The findings in relation to the Blueschool House refurbishment investigation be recirculated to councillors.	SWAP internal audit services	SWAP internal audit services	The previous findings will be circulated to committee members.	July 2022	
162	10 May 2022	Work programme update	Further to Action 103 (relating to the treatment of Section 106 monies for transport / highways being circulated to committee members), clarification be sought from the Programme Management Office about the timeline for members to be contacted about projects in their wards and parishes.	Director of Resources and Assurance	Corporate Services	[Update requested]	[Date to be confirmed]	