

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 THE COMMITTEE BRIEFING ON 16-SEP-22				
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. At the meeting on 27 June 2022, it was requested that consideration be given to the earlier completion of this action. Due date now identified as September 2022. This should be picked up as part of the work being taken forward by the Director of Strategy in looking at the council's approach to risk.	01/11/2021 31 May 2022 November 2022 September 2022 October 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. At the meeting on 27 June 2022, it was requested that an example of a service business plan be provided in order to evidence completion. A separate briefing will be arranged for this purpose. Could the committee please identify those members that wish to receive a briefing on the incorporation of audit recommendations in service business plans and a virtual meeting will be arranged to illustrate the approach.	01/09/21 30 April 2022 July 2022 September 2022 October 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	This has been added to the work programme of the Scrutiny Management Board.	3 May 2022 June 2022	Yes
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. At the meeting on 27 June 2022, it was requested that consideration be given to the earlier completion of this action. Due date now identified as September 2022. This should be picked up as part of the work being taken forward by the Director of Strategy in looking at the council's approach to risk.	25/06/2021 30 April 2022 November 2022 September 2022 October 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 training session with Planning Committee members on Section 106 has been arranged for 10.00 am Friday 16 September 2022. [Also see Action 163 below in relation to all member sessions]	31/12/2021 June 2022 31 August 2022 16 September 2022	Yes 16-Sep-22
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 complete and this will be circulated to committee members shortly.	30/09/2021 30 April 2022 [Date to be confirmed]	
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	
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 on 5 October 2022.	24/11/2021 01/07/22 September 2022 October 2022	Yes 05-Oct-22
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 Report to Cabinet in Autumn 2022	

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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. At the meeting on 27 June 2022, it was requested that consideration be given to the earlier completion of this action. Due date now identified as September 2022. This should be picked up as part of the work being taken forward by the Director of Strategy in looking at the council's approach to risk.	24/11/2021 November 2022 September 2022 October 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. At the meeting on 27 June 2022, it was noted that the position of Director of Transformation had been removed from the organisation chart; see Action 164 below.	[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. [Update requested]	28/02/2022 July 2022	
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.	Director of Governance and Law	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. At the meeting on 27 June 2022, it was confirmed that two skills matrixes were being developed, a specific one for the Audit and Governance Committee and a broader one for all councillors. It was requested that the matrix for the committee be circulated to committee members (to be circulated with other action updates, week commencing 18 July 2022). A Members' Development Working Group meeting is to be scheduled for September 2022. The Director of Governance having considered the time remaining until the next election believes that a members skill questionnaire would be best introduced as part of the members' induction after the next local election.	May 2022 July 2022 September 2022 [Date to be confirmed]	
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. At the meeting on 27 June 2022, it was requested that consideration be given to the earlier completion of this action given that there were interim officers in place for the Head of Corporate Performance and the Statutory Scrutiny Officer positions. Due date now identified as September 2022. This has not been progressed. A meeting will be held with the Statutory Scrutiny Officer to agree the approach so that internal audit recommendations can be more widely shared.	31-March-2022 November 2022 September 2022 October 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 Payroll follow up fieldwork is currently in progress. An update will be provided once this is completed.	June 2022 July 2022 [Date to be confirmed]	
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. At the meeting on 27 June 2022, the committee requested an update on the schedule for the development of the Health and Wellbeing Strategy. The Health and Wellbeing Board received a briefing on the strategy on 21 July 2022; this identifies various milestones, including 'Cabinet approval to consult on draft strategy - December 2022' https://councillors.herefordshire.gov.uk/documents/s50102504/Appendix%201%20-%20HWB%20Strategy%20Briefing%20v2.4.pdf	31-May-2022 29-July-2022 December 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 Law	Corporate Services	Information will be included in the next annual report. The annual report is due to be presented to the committee at its January meeting.	September 2022 30 January 2023	
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. At the meeting on 27 June 2022, it was requested that consideration be given to the earlier completion of this action. Due date now identified as September 2022. Not yet progressed. To be picked up in discussion between Head of Corporate Performance and Performance Lead (E&E and Corporate Services).	November 2022 September 2022 October 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. This should be picked up as part of the work being taken forward by the Director of Strategy in looking at the council's approach to risk.	November 2022	

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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'.	Director of Governance and Law	Corporate Services	To be included alongside other amendments to Planning Functions as set out in the constitution	October 2022	
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.	Director of Governance and Law / Director of Resources and Assurance	Corporate Services	Work has commenced on updating the contractual arrangements between the council and Hoople. The new arrangements will reflect the broader range of services being delivered by Hoople on behalf of the council and clarity on reporting and oversight.	October 2022	
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	The unspent was repaid to BEIS (9 June), however, Internal Audit is still not able to sign off the grant, owing to documentation not having been provided by the contractor for four of the properties. Owing to this, the final invoice from the contractor can still not be paid. The service have taken legal advice and are liaising with BEIS on this matter.	July 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	The Council has appointed a new IT client officer, starting on the 4 July 2022, who will prepare a paper for committee. At the meeting on 25 July 2022, the committee requested an agenda item on this topic. A paper is included in the agenda for 12 October 2022.	October 2022	Yes 12-Oct-22
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.	Director of Governance and Law	Corporate Services	A Members' Development Working Group meeting is to be scheduled for September 2022. The Director of Governance having considered the time remaining until the next election believes that this activity should form part of the members' induction after the next local election.	September 2022 [Date to be confirmed]	
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	A paper will be presented to the September 2022 meeting.	September 2022 [Update requested]	
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	Meetings are being scheduled for September 2022.	September 2022	Yes 26-Sep-22
163	27 June 2022	Minutes and action tracker	That the Chairperson write to the Chief Executive to request an information session for all councillors on Section 106.	Chief Executive	Chief Executive's Office	Following the Chairperson's correspondence dated 7 July 2022, two all member sessions were arranged for 3.30 pm Wednesday 21 September 2022 and 6.00 pm Monday 26 September 2022.	July 2022	Yes 26-Sep-22
164	27 June 2022	Minutes and action tracker	Further to Action 122, the Chairperson write to the Chief Executive to request clarification on the Director of Transformation position.	Chief Executive	Chief Executive's Office	Following the Chairperson's correspondence dated 7 July 2022, the Chief Executive has met with the Chairperson and Vice-Chairperson to update on delivery of the Transformation Strategy and it was agreed to provide an update to all members on transformation strategy through the weekly members' update in September and to follow up with a member briefing session before Christmas.	July 2022 December 2022	
165	27 June 2022	Minutes and action tracker	That the Director of Resources and Assurance contact Councillor Jinman about the scope of the internal audit in relation to the South Wye Transport Package.	Director of Resources and Assurance	Corporate Services	Meeting being arranged with Councillor Jinman.	[Date to be confirmed]	
166	27 June 2022	Anti-Fraud, Bribery and Corruption Policy	The Members' Development Working Group be invited to consider the most appropriate means to raise the awareness of councillors to the Anti-Fraud, Bribery and Corruption Policy and the Counter Fraud and Corruption Strategy.	Director of Governance and Law	Corporate Services	A Members' Development Working Group meeting is to be scheduled for September 2022. The Director of Governance having considered the time remaining until the next election believes that this activity should form part of the members' induction after the next local election.	September 2022 [Date to be confirmed]	
167	27 June 2022	Anti-Fraud, Bribery and Corruption Policy	A link to the Anti-Fraud, Bribery and Corruption Policy on the council's website be provided in due course.	Counter Fraud Manager	Corporate Services	The new Anti-Fraud, Bribery and Corruption Policy is now publically available on the Council's webpage within the policy documents section: https://www.herefordshire.gov.uk/directory-record/6521/anti-fraud-bribery-and-corruption-policy It is also internally available to staff on the employee intranet page and this also links to the mandatory e-learning staff receive. Visibility to this policy and other relevant documents (such as CF strategy, whistleblowing policy etc) will be greatly increased once the counter fraud external webpage is live. The content of the CF webpage has been developed, and is now at the stage of final review and sign off, before being authorised to go live. We anticipate the CF webpage will be available from late September 2022, and we will further utilise the International Fraud Awareness Week in November 2022 to publicise the new development and increase awareness.	September 2022	Yes 07-Sep-22

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168	27 June 2022	Anti-Fraud, Bribery and Corruption Policy	That figures on the completion of mandatory training by officers on 'Fraud Awareness and Prevention 2021' be circulated after the relevant deadline.	Counter Fraud Manager	Corporate Services	<i>As of 23 September 2022, the percentage completion of Fraud Awareness training for council employees by directorate is as follows: Children and Young People: 79% Community Wellbeing: 95% Corporate Services: 90% Economy and Environment: 95% A reminder has been sent out to directors, and the CEO has also reminded staff in his briefing, to further encourage increased completion rates in their areas. We anticipate to have an update on Hoople completion rates by the end of 2022, and we will include further updated figures within our annual fraud report in January 2023.</i>	September 2022	Yes 23-Sep-22
169	25 July 2022	2021/22 Draft Statement of Accounts	That the Director of Resources and Assurance provide a paper on the increase in unusable reserves and on the Local Government Pension Scheme.	Director of Resources and Assurance	Corporate Services	Paper to be provided to the committee meeting scheduled for 31 October 2022	31 October 2022	
170	25 July 2022	2021/22 Draft Statement of Accounts	That the questions to be submitted by Councillor Nigel Shaw and the subsequent responses of the Director of Resources and Assurance be attached as an appendix to the minutes.	Director of Resources and Assurance	Corporate Services	Responses to the queries were circulated to committee members by the Head of Strategic Finance on 2 September 2022 and will be attached to the minutes of the meeting held on 25 July 2022.	02 September 2022	Yes 02-Sep-22
171	25 July 2022	Update on internal audit recommendations	That an update on work being undertaken on significant partnerships be provided for the next scheduled meeting.	Director of Governance and Law	Corporate Services	Arrangements for the overview of Significant Partnership are part of the broader work being undertaken in relation to companies to which the council is a shareholder. This work is ongoing.	December 2022	
172	25 July 2022	Update on internal audit recommendations	That an update be provided in respect of recommendations relating to Education, Health and Care (EHC) Plans.	Head of Corporate Performance	Corporate Services	Update not yet received. The next report to the committee is scheduled for November.	November 2022	
173	25 July 2022	Progress report on internal audit activity	A link to the Cabinet and Council papers on funding for priority flood works be provided.	Director of Governance and Law	Corporate Services	The 'Revision of Capital Programme Budget for Priority Flood Works' item was considered by Cabinet on 30 September 2021 and by Council on 8 October 2021. Follow this link for related papers and minutes: https://councillors.herefordshire.gov.uk/ielssueDetails.aspx?Iid=50038920&Opt=3	12 October 2022	Yes 12-Oct-22
174	25 July 2022	Update to finance and Contract Procedure Rules	Section 6 – Contract Procedure Rules, Low Value: A reason be provided for the precise figure in the sentence 'Where the opportunity is above £20,833 you must publish a contract award notice on Central government's Contracts Finder'.	Director of Resources and Assurance	Corporate Services	Legal requirement is to publish contracts £25,000 (including VAT), as our current Public contracts regulations and our Contract Procedure Rules require public bodies and officers to determine contract values excluding VAT. To avoid confusion and mitigate the risk of not publishing contracts accordingly, the update reflects the required legal threshold excluding VAT. i.e. £20,833.	12 October 2022	Yes 12-Oct-22
175	25 July 2022	Update to finance and Contract Procedure Rules	Finance Procedure Rules – Guidance Notes, 59 – Netting off of expenditure: SWAP provide confirmation that this new paragraph satisfied a related internal audit recommendation.	SWAP Internal Audit Services	SWAP Internal Audit Services	This issue is being considered by SWAP,	October 2022	
176	25 July 2022	Update to finance and Contract Procedure Rules	Officers be delegated to make appropriate changes to Section 4.6.28 to reference sustainability considerations and environmental characteristics if this was possible from a technical perspective.	Director of Governance and Law / Director of Resources and Assurance	Corporate Services	This has been updated.	12 October 2022	Yes 12-Oct-22