

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 / Director of Strategy	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. At the committee meeting on 12 October 2022, committee members confirmed that they wished to receive a briefing on the incorporation of audit recommendations in service business plans. At a briefing on 7 November 2022, an overview of the process was provided to committee members and a further briefing was requested to evidence that audit recommendations were being considered at meetings of directorate leadership teams.	01/09/21 30-April-2022 July-2022 September-2022 October-2022 January 2023	
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 / Director of Strategy	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	
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 Director of Resources and Assurance	Environment and Economy	The review of the spreadsheet is complete and this will be circulated to committee members shortly. At the committee meeting on 12 October 2022, the Director of Resources and Assurance advised that details of the Section 106 spreadsheet had been shared through a number of member briefings and would check with the Portfolio Manager whether this action could now be marked as complete. The Portfolio Manager has shared details of the Section 106 Spreadsheet through a number of Member briefings. This action is now complete. At the meeting on 21 November 2022, the committee noted that information on Section 106 monies held by ward had been provided to councillors but specific information on 'the value of unspent money which exceeds the payment dates' had not yet been circulated.	30/09/2021 30-April-2022 October 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	
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	
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 / Director of Strategy	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	
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. At the meeting on 21 November 2022, the Director of Resources and Assurance confirmed that a 'Carbon Audit' was not carried out but various surveys were undertaken on carbon and the journey to zero carbon.	28/02/2022 July 2022	Yes 21-Nov-22

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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 June 2023	
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 review has been completed. One priority 2 action is still in progress; this relates to the reconciliation of the holding accounts. Senior management has taken action to address the process weaknesses. As an additional enhancement to controls, they have also requested changes to Business World to further reduce risk of error. This is scheduled for completion over the coming months, with testing currently in progress.  <b>The Payroll follow up report can be provided to committee members if that is helpful.</b>	June 2022 July 2022 March 2023	Yes 20-Jan-23
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' <a href="https://councillors.herefordshire.gov.uk/documents/s50102504/Appendix%201%20-%20HWB%20Strategy%20Briefing%20v2.4.pdf">https://councillors.herefordshire.gov.uk/documents/s50102504/Appendix%201%20-%20HWB%20Strategy%20Briefing%20v2.4.pdf</a> <b>The latest timeline for the development of the Health and Wellbeing Strategy is provided in the agenda for the Health, Care and Wellbeing Scrutiny Committee agenda for 23 January 2023:</b> <a href="https://councillors.herefordshire.gov.uk/documents/g8826/Public%20reports%20pack%20Monday%2023-Jan-2023%2010.00%20Health%20Care%20and%20Wellbeing%20Scrutiny%20Committee.pdf?T=10#page=25">https://councillors.herefordshire.gov.uk/documents/g8826/Public%20reports%20pack%20Monday%2023-Jan-2023%2010.00%20Health%20Care%20and%20Wellbeing%20Scrutiny%20Committee.pdf?T=10#page=25</a>	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. <b>This report will now be presented to the 13 March 2023 meeting.</b>	September 2022 30 January 2023 13 March 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. At the committee meeting on 12 October 2022, it was suggested that the action owners be invited to identify a date for the workshop on the strategic risk register.	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'. Plus updates on progress with the operational delivery of outstanding actions arising from the Re-thinking Governance Working Group.	Director of Governance and Law	Corporate Services	To be included alongside other amendments to Planning Functions as set out in the constitution.  At the committee meeting on 12 October 2022, it was requested that the action be expanded to include updates on progress with the operational delivery of outstanding actions arising from the Re-thinking Governance Working Group; the chair of the working group was to liaise with the clerk to identify the key elements to include in this action.	<del>October 2022</del> [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.	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. Work is on-going on in producing new contractual arrangements to be entered into between the council and Hoople and it is hoped that the new contract will be ready for approval by the end of November 2022.	<del>October 2022</del> November 2022 December 2022	
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.	<del>September 2022</del> [Date to be confirmed] June 2023	
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	
164	27 June 2022	Minutes and action tracker	Action 122: 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.  Action 164: the Chairperson write to the Chief Executive to request clarification on the Director of Transformation position.	Chief Executive	Chief Executive's Office	At the meeting on 27 June 2022, it was noted that the position of Director of Transformation had been removed from the organisation chart.  The Chief Executive had 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.  [At the meeting on 17 October 2022, it was agreed to combine Action 122 and Action 164.]  <b>The interim Director of Strategy has been in post since the end of July for a fixed term of 12 months. The postholder is the Senior Responsible Officer for the Transformation Programme. An update on this programme was provided for the members' annual Chief Executive's briefing in December.</b>	July 2022 December 2022	Yes
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.	<del>September 2022</del> June 2023	
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 Partnerships are part of the broader work being undertaken in relation to companies to which the council is a shareholder. This work is ongoing.  <b>The Council has, for some time now, worked with external lawyers to review external companies in which the Council has shareholdings; Directorships and/or have granted loan finance to. This review has resulted in strengthened and structured arrangements for managing these key partnerships. Cabinet at its meeting on 12th January agreed the creation of a Shareholders Committee, composed of 4 members of Cabinet. This committee will meet publicly and the normal rules of open government will apply to it. The Shareholder Committee will be responsible for making decisions on behalf of the Council in its role as shareholder. In addition, the Cabinet also considered and agreed the broad terms of a Services Agreement with Hoople Limited.</b>	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	The next report to the committee is scheduled for November.  <b>A further update on internal audit recommendations was considered at the committee meeting on 21 November 2022, including further information from the Children and Young People Directorate: <a href="https://councillors.herefordshire.gov.uk/ielssueDetails.aspx?Iid=50043485&amp;Opt=3">https://councillors.herefordshire.gov.uk/ielssueDetails.aspx?Iid=50043485&amp;Opt=3</a></b>	Nov-22	Yes 21-Nov-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.  <b>Ian Halstead has advised 'I am happy that this has been completed and can be marked as complete'.</b>	October 2022	Yes 20-Jan-23
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	At the committee meeting on 12 October 2022, it was confirmed that the updated Contract Procedure Rules had been published but publication of the updated Financial Procedure Rules was pending; links would be provided to committee members in due course. CPRs: <a href="https://councillors.herefordshire.gov.uk/documents/s50104260/Part%204%20Section%206%20Contract%20Procedure%20Rules.pdf">https://councillors.herefordshire.gov.uk/documents/s50104260/Part%204%20Section%206%20Contract%20Procedure%20Rules.pdf</a> FPRs: publication pending receipt of final documents	<del>October 2022</del> November 2022	

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177	12 October 2022	Draft Annual Governance Statement 2021/22	The new membership of the Audit and Governance Committee receive a briefing on Teckal arrangements and Hoople Ltd in the municipal year 2023/24.	Director of Resources and Assurance	Corporate Services	To be arranged following the appointments to committees by Council in May 2023. At the committee meeting on 21 November 2023, it was requested that the 'briefing on Teckal arrangements and Hoople Ltd' be provided in advance of the Scrutiny Management Board on 14 March 2023, as it was to consider an item on Hoople Ltd on that date.	July 2023 March 2023	
178	31 October 2022	Progress report on internal audit activity	The next progress report on internal audit activity include an update on the risk based approach for the audit work on grants and provide an indication of Herefordshire's position relative to other authorities in terms of the effective management of grants.	SWAP Internal Audit Services	SWAP Internal Audit Services	Work in progress.	January 2023	
179	31 October 2022	Progress report on internal audit activity	The scope of the ICT Governance Framework Review be provided to committee members.	SWAP Internal Audit Services	SWAP Internal Audit Services	The scope for the framework review has been provided and will be circulated to committee members shortly.	November 2023 January 2023	
180	31 October 2022	Corporate Risk Register	That it be suggested to the risk owners of EE.28 (Phosphate Pollution in Lugg Catchment) that further consideration be given to wider environmental and economic implications, and also to potential mitigations (e.g. the work of the Cabinet Commission - Restoring the Wye).	Head of Corporate Performance	Corporate Services	[Update requested]	November 2023	
181	21 November 2022	Annual review of the council's information access and information governance requirements 2021/22	That the Information Governance Team provide further details on the impact of: the mandatory data protection impact assessments for new programmes, projects or systems that involve processing of personal data; and the data protection officer service level agreement for self-funding schools.	Information Governance Manager / Complaints and Childrens Rights Manager	Corporate Services	This action is being progressed, with the intention to provide further information by the end of January 2023.	February 2023	
182	21 November 2022	Annual review of the council's information access and information governance requirements 2021/22	That a further breakdown be sought from the Community Safety Partnership about the outcomes in relation to the community trigger and what action had been taken in each instance.	Information Governance Manager / Complaints and Childrens Rights Manager	Corporate Services	This action is being progressed, with the intention to provide further information by the end of January 2023.	February 2023	
183	21 November 2022	Annual review of the council's information access and information governance requirements 2021/22	The Chairperson write to the Chairperson of the Connected Communities Scrutiny Committee to highlight matters in relation to the community trigger.	Chairperson of the Audit and Governance Committee	-	Following completion of Action 182, the information received on the community trigger will be shared with the Chairperson of the Connected Communities Scrutiny Committee.	February 2023	