

## ACTIONS

<b><u>ACTIONS FROM THE GOVERNANCE AND AUDIT MEETING HELD ON 28 JULY 2022</u></b>		
<b>ITEM NO.</b>	<b>ITEM TITLE</b>	<b>RESPONSIBLE OFFICER</b>
<b>3.</b> 22/23	<b><u>ACTIONS FROM 17 MARCH 2022 MEETING</u></b>	
✓	<p>The Internal Auditor provided the Committee with the following update relating to the Progress Report on Internal Audit Activity actions (minute 38).</p> <p>MINUTED MEETING RESPONSE: Regarding ‘Outstanding Recommendations’: the Hackney Carriage and Private Hire Licencing Policy recommendations had arisen from the audit of South Holland District Council and Breckland District Council during the 2016/17 municipal year. Work had commenced but subsequent updates needed to be made. Outstanding issues were regularly brought to the Committee however this issue had not been raised as outstanding for the current meeting - the Internal Auditor would review the issue status and will report back if overdue</p> <p><b>UPDATE:</b> The recommendation has been signed off.</p>	<b>Faye Haywood</b>
<b>4.</b> 22/23	<b><u>SOUTH HOLLAND DISTRICT COUNCIL – AUDITOR’S ANNUAL REPORT FOR YEAR ENDED 31 MARCH 2021</u></b>	
✓	<p>On points 4 and 5 of the same section, a focus had been placed on SHDC’s Overview and Scrutiny Committees whereas the work of the Governance and Audit Committee was more relevant to the report and a stronger reference to the committee was called for.</p> <p>MINUTED MEETING RESPONSE: The Assistant Director – Finance responded that this would be strengthened for this year.</p>	<b>Sam Knowles</b>
<b>6.</b> 22/23	<b><u>PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY</u></b>	
✓	<p>Members referred to the Positive Findings of the Assurance Review of Human Resources and queried why the Council did not reclaim V.A.T. from Members’ fuel expenses.</p> <p>MINUTED MEETING RESPONSE: The Assistant Director – Finance stated that V.A.T. was claimed back for officers but not Members and would refer the issue to the Head of HR (PSPS) for clarification.</p>	<b>Sam Knowles / HR</b>

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		<p><b>UPDATE:</b>  HR response: we don't ask for petrol receipts for Cllrs as the view was that they don't claim as high mileage as staff and therefore the benefit would be minimal in terms of reclaiming the VAT.</p>	
<b>8.</b> 22/23		<b><u>ANNUAL TREASURY MANAGEMENT REVIEW 2021/22</u></b>	
✓		<p>Members referred to point 7 of Appendix A and queried the reduction in usable capital receipts from 3,220 to 4,905. What was the reason?</p> <p>MINUTED MEETING RESPONSE: The Assistant Director – Finance would investigate and circulate the information to the Committee after the meeting.</p> <p><b>UPDATE:</b>  The table contains useable capital receipts for both the General Fund and HRA and the main reason for the increase is a result of the income received from Right to Buy sales.</p>	<b>Sam Knowles</b>
✓		<p>Referring to Table 6 on Appendix A, an explanation was requested for the stated differential between budgets and outturns for Garden Waste and Disabled Facility Grants; the same was requested for Wignals Gate Section 106 on Table 10, alongside an explanation of the purpose.</p> <p>MINUTED MEETING RESPONSE: The Assistant Director – Finance would investigate and circulate the information to the Committee after the meeting.</p> <p><b>UPDATE:</b>  For Q3 forecast, it was anticipated that there would be no further spend on Garden Waste Equipment until after the year end, so the whole budget, £29K of slippage, was added to the 2022/23 Budget. However, £70k of bins arrived earlier than expected, which has caused the in year overspend, but total spend is within the budget for the total programme.</p> <p>Same issue as above for Disability Facility Grants. From the Q3 forecast it was anticipated the spend would be £339k for the year, so £433k of slippage was carried forward to the 2022/23 Budget. The actual spend came in at £600k, which was £261K more than forecast.</p> <p>Regarding the HRA – Wignals S106 outturn lower than budget, this was predominately because 7 units were expected to be available before 31<sup>st</sup> March 2022, when only 3 were ready. The other 4 were delivered in May 2022</p>	<b>Sam Knowles</b>

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<b>9.</b> 22/23		<b><u>Q4 RISK REPORT 21/22</u></b>	
✓		<p>Regarding appendix A, an updated narrative for the 'Local Economy' risk which reflected current trends would be circulated to the Committee after the meeting. The level of risk had not changed.</p> <p>Members welcomed the updated narrative but suggested that the Local Economy risk would have changed. Members asked the Senior Change and Performance Business Partner to review the risk.</p> <p><b>UPDATE:</b> The Local Economy risk has been reviewed.</p>	<b>Corey Gooch</b>
*		<p>Members had not yet been offered training as stated in the 'external communications breakdown' risk mitigation narrative. When would this take place?</p> <p>MINUTED MEETING RESPONSE: Training had been undertaken for senior officers and would be rolled out to members after the 2023 election, for the new municipal year.</p> <p><b>UPDATE:</b> Democratic Services will liaise with Communications to ensure this area is covered in member training following the 2023 District Elections.</p>	<b>Shaun Gibbons / Christine Morgan</b>
*		<p>Concerns were raised regarding Change4Lincs and members asked how the service could be improved. Was the contract being managed?</p> <p>MINUTED MEETING RESPONSE: The Assistant Director – Finance would liaise with the Homelessness Reduction and Private Sector Improvement Manager to understand how the Change4Lincs contract worked and establish whether additional support was required. Details would be provided in the next Risk Report.</p>	<b>Sam Knowles / Gemma Johnson / Corey Gooch</b>
<b>10.</b> 22/23		<b><u>GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME</u></b>	
✓		<p>Regarding Appendix B:</p> <ul style="list-style-type: none"> <li>• The training log/schedule had been appended to the report at the request of the Chairman;</li> <li>• Pensions training would be arranged for Committee members in the near future; and</li> </ul>	<b>Andrea Tait</b>

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	<ul style="list-style-type: none"> <li>Draft Accounts training had been arranged for 8 September 2022.</li> </ul> <p><b>UPDATE:</b> Pensions training will be delivered by L.C.C. officer Claire Machej on 6 December.</p>	
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		<b><u>OUTSTANDING ACTIONS FROM PREVIOUS GOVERNANCE &amp; AUDIT COMMITTEE MEETINGS</u></b>	
<b>41.</b> 21/22		<b><u>17 MARCH 2022</u></b> <b><u>AUDIT COMMITTEE SELF-ASSESSMENT EXERCISE</u></b>	
*		<p>Question 4 - Is the role and purpose of the audit committee understood and accepted across the authority? - A member-style bulletin to be considered to highlight the work of the Committee. The Head of Internal Audit commented that the Committee should discuss this and potentially add the suggestion to its programme of work. She also advised of an example of a good leaflet that had been used by other authorities a number of years ago which the Committee could consider using.</p> <p><b>UPDATE:</b> To be considered as part of the training plan being developed.</p>	<b>Christine Morgan / Andrea Tait in liaison with Faye Haywood / Sam Knowles / Chairman</b>
*		<p>Question 6 – Are the arrangements to hold the committee to account for its performance operating satisfactorily? - This response had moved to a yes, following research of the approach taken at other Councils. It was confirmed that in line with the guidance, the Committee reports to full Council and produces a report annually as an assessment of their performance. The Head of Internal Audit confirmed that by producing an annual report to Council, this area would be satisfied.</p> <p><b>UPDATE:</b> To be introduced. Governance and Audit Committee 19 January 2023 to consider what information to include within the annual report.</p>	<b>Christine Morgan / Andrea Tait in liaison with Sam Knowles /Chairman</b>
*		<p>Question 18 – Has the Committee obtained feedback on its performance from those interacting with the committee or relying on its work? - The Committee considered the answer to be ‘yes’ to</p>	<b>Faye Haywood / Internal Audit</b>

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	<p>this question however, it had been agreed that feedback would be requested at year end from officers interacting with them. The Head of Internal Audit commented that surveys could be undertaken at end of year – Internal Audit would send a survey to the Chairman of the Committee to obtain feedback on Internal Audit’s work, and they would also send out a survey to officers to obtain feedback on their interaction with the Governance and Audit Committee. The results would then be shared with the Committee. The Chairman asked for confirmation that this action would sit with Internal Audit and the Head of Internal Audit responded that it would, and that the action would be passed over to the new auditor in due course.</p> <p><b>UPDATE:</b> It was noted that Internal Audit would undertake this function at end of year.</p>	
*	<p>Question 15 – Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory? - It had been suggested that the CIPFA Audit Committee Core Knowledge and Skills Framework be circulated to Committee members annually, and that if any gaps were identified, training should be requested.</p> <p><b>UPDATE:</b> To be incorporated as part of the Training Plan.</p>	<b>Sam Knowles</b>
<b>42.</b> 21/22	<p><b><u>17 MARCH 2022</u></b> <b><u>GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME</u></b></p>	
*	<p>Training package:</p> <ul style="list-style-type: none"> <li>• List of future training topics appended to the report was correct and where possible (for common areas), should be aligned across the three authorities within the S&amp;ELCP.</li> <li>• Training to be opened up to all other interested members.</li> <li>• Pensions and cyber security to be the first areas for training</li> </ul> <p><b>UPDATE:</b> Development of the Training Plan is in progress, and these areas to be taken forward. Pensions training arranged for 6 December 2022.</p>	<b>Sam Knowles</b>