

ACTIONS

<u>ACTIONS FROM THE 13 JUNE 2024 GOVERNANCE AND AUDIT COMMITTEE MEETING</u>			
MINUTE NO.		ITEM	RESPONSIBLE OFFICER
1. 24/25		<u>CHAIRMAN'S ANNOUNCEMENT</u>	
✓		<p>The Chairman also asked that guidance be circulated to members that an apology for absence at a meeting needed to be formally submitted to Democratic Services and that a meeting decline did not constitute an apology.</p> <p>UPDATE: Actioned – Democratic Services Team Leader circulated an email to members on 25 June 2024.</p>	Democratic Services
6. 24/25		<u>Q4 RISK REPORT 2023/2024</u>	
*		<p>Members asked how quickly it was anticipated that high risk areas would achieve lower risk scores.</p> <p>MINUTED MEETING RESPONSE: Each risk had been assessed against principal options and a number of risks were in the 'Treat' category which indicated that risk mitigation work was in progress; although 'Treat' risks were not shown in the report, a breakdown would be provided to the Committee.</p> <p>UPDATE: Detail will be included in future reports, starting with Q1.</p>	Corey Gooch
9. 24/25		<u>GOVERNANCE AND AUDIT COMMITTEE SELF-ASSESSMENT ACTION PLAN</u>	
✓		<p>Members asked that the self-assessment survey be re-circulated to members of the Committee to capture responses by all members.</p> <p>UPDATE: Only 2 councillors completed the re-circulated survey, so the Chair took the decision not to move forward with asking the committee to complete the survey again at this time. Instead, the agreed action plan linked to this piece of work will be attached to the September agenda with updates on each action.</p>	Rebecca James

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		<u>OUTSTANDING ACTIONS FROM PREVIOUS GOVERNANCE & AUDIT COMMITTEE MEETINGS</u>	
43. 23/24		<u>14 MARCH 2024 ACTIONS</u>	
*		<p>Members referred to action 34 22.23, and queried when the budget booklet would be available for circulation.</p> <p>MINUTED MEETING RESPONSE The Chief Finance Officer responded that following the recent 2024/2025 budget approval at Council, the Chief Finance Officer (PSPS) would work with the Head of Client Finance to establish a timeline for delivery of the booklet.</p> <p>UPDATE: This will be included as part of the 2025/26 budget setting process. All budgets are loaded on to the finance system (Unit 4) and are available for budget managers to view.</p>	Sam Knowles
45. 23/24		<u>14 MARCH 2024 INTERNAL AUDIT PROGRESS REPORT – MARCH 2024</u>	
*	(a)	<p>Members queried the nature and consequences of the account coding issues raised during the Payroll Control Account Reconciliation audit review and asked for examples of when this had occurred.</p> <p>MINUTED MEETING RESPONSE The Chief Finance Officer (PSPS) stated that a briefing note would be provided to the Committee which outlined examples of the issue.</p> <p>UPDATE: Each payroll element is attributable to an account code within the payroll system (eg. Gross pay) – these need to be configured against each payroll element within a central screen in the payroll system. However, it has subsequently been identified that some pay elements also need the codes attaching against the employee in addition to the central screen. Where the code has not been populated against the employee record in addition to the central screen, this has caused miscodings within the ledger. These are being set up correctly going forward. The payroll report is reconciled to the ledger and discrepancies are identified and journalled to resolve.</p>	Sam Knowles

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✓	(d)	<p>Members requested that line managers be alerted at an earlier stage in the process where receipts had not been submitted.</p> <p>MINUTED MEETING RESPONSE: The Chief Finance Officer (PSPS) responded that the software provider would be contacted to investigate whether this was possible.</p> <p>UPDATE 20/08/24: If receipts are not attached within the Pcard system, or if codes are missing, the cardholder receives an automated email every Monday from the system, and the approver receives an automated email every Tuesday and Friday notifying them of this outstanding information.</p>	Sam Knowles
51. 23/24		<p><u>14 MARCH 2024</u> <u>GOVERNANCE AND AUDIT WORK PROGRAMME</u></p>	
*	(b)	<p>Members requested that Pensions training be repeated for the current membership of the committee.</p> <p>UPDATE: Pensions training would be rolled out as a combined session to Governance and Audit Committees across the partnership. At the 13 June 2024 meeting, members agreed that this would await the recruitment of the Co-opted Independent Member.</p>	Democratic Services