

Audit and Governance Committee - Action Log

Committee Date	Action	Lead Officer	Update on Progress	Status
March 2024	Officers to review and progress the proposals for the following items to be added to the Committee Work Programme: o Skills Audit	Head of Audit and Risk Management	Update: Skills Audit questionnaire completed. Progress review and training plan provided in the agenda for July 2024.	COMPLETED
	Training Session to be organised for the Committee with Mazars in attendance to develop the Committee's understanding of the role of the external auditors.	Director of Finance and Customer Services / Head of Finance	Update: Training session to be arranged with new External Auditors – Ernst and Young.	ONGOING
	Mazars stated that the final Statement of Accounts would be published at the end of March/early April, alongside the Value for Money report. It was also confirmed that Mazars would handover its external auditor responsibilities to Ernst and Young for the 2023-24 audit period and that the handover procedure had commenced.	Director of Finance and Customer Services		ONGOING
March 2024	Mr Ron Jones requested that the following be added to the action log, for further consideration: - Good Practice Briefing Notes to be developed for the Committee to utilise.	Head of Audit and Risk Management / Internal Audit Manager		ONGOING

<p>May 2024</p>	<p>The committee requested further assurance relating to the B4B System (overall costs, resource, and lessons learnt for future projects).</p>	<p>Director of Finance and Customer Services</p>	<p>Update: CfGS B4B/Unit 4 Review paper circulated to committee on 17/6/24</p> <p>Update: There is currently a review underway (Healthcheck review) across both CE and CWAC diagnosing issues relating to both Unit4 and also the transactional shared service and how that impacts on the operation of our ERP (finance and HR system). This report will be considered during August 2024 and a report can be submitted to the September committee as an update on the findings.</p>	<p>ONGOING</p>
	<p>Companies Audited Financial Statements - Members requested an update on the completion/sign off of Company Shareholder Agreements – officers to chase up and ensure these are signed off/enacted.</p>	<p>Director of Finance and Customer Services</p>	<p>Update: Response circulated to the committee on 19 July 2024.</p>	<p>COMPLETED</p>
	<p>Companies Audited Financial Statements - Members requested details of how many times the non-compliance process relating to purchase cards was enacted. Officers agreed to provide a written response.</p>	<p>Director of Finance and Customer Services</p>	<p>Update: Response circulated to committee on 28 June 2024.</p>	<p>COMPLETED</p>

	<p>Members requested a briefing on the governance arrangements for the council's Wholly Owned Companies.</p>	<p>Director of Governance and Compliance</p>	<p>Update: briefing sessions arranged for the committee June/July.</p>	<p>COMPLETED</p>
	<p>DSG Management Plan – members requested further information in relation to the following:</p> <ul style="list-style-type: none"> • The balance of EHCPs for both academies and local authority-maintained schools. • Overall number/availability of SEN placements within Cheshire East. • Overall number of out of borough SEN placements and plans to build additional capacity and deliver more in-borough placements. • Number of children in Cheshire East placed in private schools out of borough. <p>Officers committed to providing a written response.</p>	<p>Director of Education</p>	<p>Update: response circulated to the committee on 18 June 2024.</p>	<p>COMPLETED</p>
	<p>Members sought assurance on the Pothole Challenge grant received from the Department of Transport during 2023-24 and how this grant had been spent. Officers committed to providing a written response.</p>	<p>Director of Highways and Infrastructure</p>	<p>Update: Response circulated to the committee on 21 June 2024.</p>	<p>COMPLETED</p>
	<p>Stakeholder Expectations – Members raised concerns in relation to Equality Impact Assessments delivered by the Council. Members felt that improvement in this area was needed to ensure decisions made by the council were not at risk of legal challenge. Members requested further detail as to how these assessments were conducted, the criteria that</p>	<p>Director of Policy and Change</p>	<p>Update: response circulated to the committee on 18 June 2024.</p>	<p>COMPLETED</p>

	applies and the challenge given by senior officers. Officers committed to providing a written response.			
	Overall impact – it was highlighted that several risks were systemic issues and would have an effect across the board - leadership capacity, recruitment and retention, and the ability to achieve organisational change. Members asked how significant an impact were these upon the other risks laid out in the register, and if a significant area was targeted with resources, where would we best target to reduce the council's risks over the entire estate	Head of Audit and Risk Management		ONGOING
	HR Strategic Risks – Members requested a summary of the key themes arising from exit interviews. Officers committed to providing a written response.	Head of HR	Update: response circulated to the committee on 18 June 2024.	COMPLETED