

## Audit and Governance Committee - Action Log

Committee Date	Item No	Report Title	Action	Who
8 June 2023	8 & 9	Statement of Accounts (Cheshire East & Wholly Owned Companies)	Informal briefing session to discuss the Statement of Accounts for both Cheshire East and Cheshire East Wholly Owned Companies	Director of Finance & Customer Service / Head of Finance / Democratic Services  Arranged for Friday 28 July
8 June 2023	8	Draft Pre Audited Financial Statements	Page 65 – Evaluation of Assets The committee asked why there was a difference of £2million  Written response to be provided	Head of Finance  Written response circulated to committee members 10.07.23
8 June 2023	9	Draft Pre Audited Financial Statements – Wholly Owned Companies	The committee asked why there had been a reduction on the Cost of Sales?  Written response to be provided  Why does CE have Wholly Owned Companies  Written response to be provided	Head of Finance  Written response circulated to committee members 10.07.23

8 June 2023	12	Work Programme	<p>Training / briefing session to discuss;</p> <ul style="list-style-type: none"> <li>- Why / how a council finds itself in financial difficulties</li> <li>- What can the Audit and Governance Committee do to mitigate and prevent financial difficulties</li> <li>- How is debt monitored / structured in local government</li> </ul>	<p>Director of Finance &amp; Customer Service</p> <p>Democratic Services Officer</p> <p>Written response circulated to committee members on 10.07.23 and invited to attend CIPFA seminars on 13.07.23</p>
8 June 2023	12	Work Programme	<p>Terms of Reference Review</p> <ul style="list-style-type: none"> <li>- Item to be added to the work programme</li> <li>- Informal workshop session to be arranged for all committee members to discuss amendments</li> </ul>	<p>Director of Governance and Compliance / Head of Audit &amp; Risk / Democratic Services Officer</p> <p>Report to establish working group to be presented at 27 July 2023 committee</p>
24 November 2022	7	Internal Audit Plan 2022/23: Progress Update	<p>The committee noted that Internal Audit had undertaken a specific audit in ANSA relating to gritting arrangements and during discussion the Committee's raised concerns the weight was not given to the fact that some roads were 'rural road' used by rural communities and felt that the type of road should be considered when assessed for winter gritting policy and also ward councillor's local knowledge not sought on local roads.</p>	<p>A draft letter would be shared with the current Chairman to decide if this action was still required and appropriate to undertake</p> <p>Democratic Services Officer</p> <p>Letter sent to Chair of Highways &amp; Transport 05.07.23</p>

29 September 2022	11	Work Programme	Mr Ron Jones noted there was nothing in respect of disability or minority concerns on the Audit & Governance Work Programme. The Head of Audit and Risk agreed to speak to Ron Jones outside of the meeting.	The Head of Audit and Risk to invite Ron Jones to meetings in relation to setting of next year's Internal Audit Plan
29 September 2022	11	Work Programme	The Committee requested a briefing on the Customer Services Review be added to the Committee Work Programme.	All Members of CE to be invited to a briefing session on the new Customer Service Strategy in July 2023. Following this, if any gaps are identified that would fall under the remit of the Audit and Governance Committee terms of reference, further discussions may be undertaken with committee members.
29 September 2022	11	Work Programme	The Chair agreed to share an email received by a few Members on Section 106 funding with officers to advise if it was suitable for sharing with the wider Audit & Governance Committee to draw in wider governance.	Working Group from the Environment and Communities Committee to undertake relevant work, key findings to be appraised by the Finance Sub Committee. Details will also be shared with Audit and Governance Committee when available.