

Audit and Governance Committee - Action Log

Committee Date	Action	Lead Officer	Update on Progress	Status
March 2024	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
May 2024	The committee requested further assurance relating to the B4B System (overall costs, resource, and lessons learnt for future projects).	Director of Finance and Customer Services	Update: CfGS B4B/Unit 4 Review paper circulated to committee on 17/6/24	COMPLETED

	UPDATE 29 July 2024: Officers agreed to take-away the comments raised by Members during the meeting to ensure they were reflected in the September report (overspend and why this had occurred, lessons learnt and how such challenges would be addressed should they reoccur in the future).		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.	
July 2024	Minutes of the meeting held on 30 May2024 to be amended to reflect the attendance of both co-opted members (Mr R Jones and Mrs J Clark) as well as x2 typing errors to be amended.	Democratic Services Officer	UPDATE: Minutes amended on 29 July 2024.	COMPLETED
July 2024	Action Log Update Members queried the impact of changes to senior leadership in Children and Families on the delivery of the DSG Management Plan. Officers committed to providing a written response.	Chief Executive	UPDATE: Response circulated to the committee on 9 August 2024.	COMPLETED
July 2024	Action Log Update Members requested a response on the impact of academisation on DSG.	Director of Education	UPDATE: Response circulated to the committee on 1 August 2024.	COMPLETED

July 2024	S106 Update Members requested that as much information as possible be shared with Town and Parish Councils in relation to S106/CIL monies to enable them to do more future planning/budgeting. Officers committed to considering this further and how information and advice could be shared.	Head of Planning	UPDATE: Response circulated to the committee 31 July 2024.	COMPLETED
July 2024	S106 Update Members queried if S106 monies could be transferred to Town and Parish Councils to facilitate works being undertaken when capacity is limited. Offices committed to providing a written response to clarify this matter.	Head of Planning	UPDATE: Response circulated to the committee 31 July 2024.	COMPLETED
July 2024	S106 Update The committee welcomed a further update on the actions arising from the internal audit review of S106 in September along with a fuller update in December 2024 following the implementation of the Exacom system.	Head of Planning	UPDATE: September update to form part of the wider internal audit plan update which is already on the Work Programme. Update added to the Work Programme for December 2024.	ONGOING
July 2024	Draft Pre-Audited Statement of Accounts and Outturn Update 2023-24 Committee members referred to the variances between the 2022-23 and 2023-24 pension liability which had decreased	Director of Finance and Customer Services	UPDATE: Response circulated to the committee on 9 September 2024.	COMPLETED

	from £84.3m to £13.7m and requested further detail in relation to this. Officers committed to providing a written response.			
July 2024	Draft Pre-Audited Statement of Accounts and Outturn Update 2023-24 It was agreed that a detailed briefing would be arranged for the committee on the Statement of Accounts.	Director of Finance and Customer Services		ONGOING
July 2024	Draft Pre-Audited Statement of Accounts and Outturn Update 2023-24 Wholly Owned Companies Informal committee briefing to be arranged to update the committee on the decision of the Finance Sub Committee in June 2024 to bring services provided by ANSA and Orbitas services back in-house.	Democratic Services / Hayley Kirkham – Project Manager	UPDATE: Briefing arranged for 26 September 2024.	COMPLETED
July 2024	Annual Complaints and Compliments Report 2023-24 The committee asked for consideration to be given to reducing the 20-working day response time for SEND complaints. Officers agreed to share the committees feedback with the relevant HoS for consideration.	Director of Finance and Customer Services	UPDATE: Response circulated to the committee on 9 September 2024.	COMPLETED
July 2024	Annual Complaints and Compliments Report 2023-24 Members queried the increase of 4% in complaints for waste and recycling and requested a breakdown of this for general waste, recycling, and food waste. Officers committed to providing a written response.	Director of Finance and Customer Services	UPDATE: Response circulated to the committee on 9 August 2024.	COMPLETED
July 2024	Progress against CIPFA Review Actions The committee noted that action 5 (recommendation 2) proposed that agenda items be clearly linked to the	Head of Audit and Risk Management	UPDATE: Future reports to include reference to TofR in the	COMPLETED

	committees terms of reference. Officers committed to reflecting on this proposed action further.		'purpose of the report' summary.	
July 2024	Internal Audit Annual Opinion Report 2023-24 The committee welcomed the opportunity to hold an informal workshop session to enable committee members to review in detail examples of internal audit workings, which would seek to provide further assurance.	Head of Audit and Risk Management / Democratic Services	UPDATE: Informal Workshop arranged for 22 October.	COMPLETED
July 2024	Work Programme Following items to be added to the Work Programme/informal briefings arranged: <ul style="list-style-type: none"> - Sandbach Town Council Standards Report – to be added to the Work Programme - Update on the delivery of the DSG Management Plan – to be added to the Work Programme. 	Director of Governance and Compliance Director of Education	UPDATE: <ul style="list-style-type: none"> - DSG Management Plan added to Work Programme for September 2024. - Monitoring Officer to complete a RNF for Sandbach Town Council Standards Report. 	ONGOING