

AUDIT, GOVERNANCE & STANDARDS COMMITTEE ACTION LIST – 7TH JULY 2016 MEETING

Ref	Action/Issue	Origin	Lead Officer(s)/ Member(s)	Priority/ timescale	Officer Response/Action Status
1	<p>Statement of Accounts 2014/15 Inventories Request for further details in relation to £27k Inventories.</p>	Minute No. 32 of 28.01.16 meeting & Minute No. 62 of 21.04.16 meeting	Sam Morgan / Dave Jones	<p>07.07.16 meeting</p> <p>Mr Jones to provide oral update</p>	<p>Officers emailed Mr Jones, Independent Member for Audit and Governance, on 05.04.16 and the remaining Committee members on 06.04.16 in this regard. Mr Jones responded further on this and relevant Officers liaised with him in this regard.</p> <p>Mr Jones subsequently met with Officers on 29.04.16 and will provide an update on those discussions to the Committee at the 07.07.16 meeting.</p> <p>REMOVE FROM ACTION LIST IF COMPLETED</p>
2	<p>Treasury Management Strategy Statement and Investment Strategy 2016/17 to 2018/19</p> <p>i) Liquidity risk Re: paragraph 3.3 of report – request for Committee to be provided with both cash flow forecast and cash flow output; and</p>	Minute No. 39 of 28.01.16 meeting & Minute No. 62 of 21.04.16 meeting	Sam Morgan	<p>07.07.16 meeting</p> <p>Sam Morgan to provide outstanding information at i) and ii)</p>	<p>i) Officers provided details for cash flow position as at 31.03.16 at the 21.04.16 meeting. Mr Jones stated that details of both cash flow forecast and cash flow output, as detailed in the Action List, had been requested, which Officers agreed to provide.</p>

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	<p>ii) Benchmarking borrowing yield Re: Investment Objectives Strategy at paragraph 5 of Strategy and the objective to seek the highest yield on investments, query raised as to how the Council would measure this and whether Officers had considered any other strategies in this regard, for example, long-term borrowing. Officers advised that the Council had adopted a local authority approach, in conjunction with advice obtained from Arlingclose Limited. A benchmark could be provided against other clients, which if being presented to Committee might need to be a confidential item, or Officers could email Members separately on this.</p>				<p>ii) Officers provided details on this at the 21.04.16 meeting. Mr Jones requested that benchmark data be provided against other clients, together with the criteria to be met in this regard. Officers agreed to provide this information at the next meeting, which it was noted would need to be confidential. (Details to be included in Corporate Governance and Risk report.)</p> <p>Update – 28/6/16 - Officers have advised that as there were no investments as at the 31st March, they are unable to provide any benchmarking information at this time. This will be done later in the year when / if there are any, by the Council’s treasury advisers.</p> <p>REMOVE FROM ACTION LIST IF COMPLETED</p>
3	<p>Debt Recovery Update – Quarters 1 and 3 2015/16</p> <p>Write-offs – request for levels of debts written off for 2014/15</p>	<p>Minute No. 43 of 28.01.16 meeting & Minute No. 62 of 21.04.16 meeting</p>	<p>Jayne Pickering / Mandy Singleton</p>	<p>07.07.16 meeting</p> <p>Jayne Pickering to update at Committee</p>	<p>Officers agreed to check the position and to report back to Members on this outside of the meeting. An email was sent to members of the Committee on 29.01.16 detailing required information.</p> <p>At the 21.04.16 meeting Mr Jones</p>

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				as appropriate	requested some context to the figures provided. Jayne Pickering agreed to email Mr Jones in this regard. REMOVE FROM ACTION LIST IF COMPLETED
4	<p>Internal Audit – Progress Report</p> <p>i) Rent Arrears & Universal Credit Members queried whether the workings of Universal Credit had impacted on rent arrears.</p> <p>ii) Delays in follow up action Concerns were expressed regarding delays with some of the follow-up actions, some of which were significant and resulted in three follow up dates which it was felt introduced waste into the system.</p> <p>iii) Key Performance Indicators (KPIs) / Measures Dashboard Issue raised on reporting of different KPIs in regard to the</p>	Minute No. 56 of 21.04.16 meeting	<p>Jayne Pickering / Mandy Singleton</p> <p>Jayne Pickering</p> <p>Jayne Pickering / Andy Bromage</p>	<p>07.07.16 meeting</p> <p>Any relevant updates to be provided by Officers at the meeting</p>	<p>i) Officers emailed a response to the Members of the Committee on 27.05.16 in this regard. Future developments being looked into by Officers.</p> <p>ii) Officers agreed to take this issue to the next Corporate Management Team (CMT) meeting and to Head of Service to see where any outstanding actions should be closed down. Any outstanding second and third follows ups would need to be taken to CMT and then to Committee if the required actions were not completed.</p> <p>iii) The S151 officer and Internal Audit Manager are looking to meet to discuss how the current service Performance Indicators can be best presented to inform Members. It is also worth noting that a separate</p>

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	<p>audit plan/service delivery, which it was felt could be presented in a dashboard.</p> <p>iv) Audit work on the budget Request for time to be included in the audit plan for this on the back of the external auditor Section 11 recommendations.</p> <p>(Note: Action detailed at Minute No.57 – Internal Audit – Audit Plan regarding Section 11 audit work also links in with iv))</p>		Andy Bromage		<p>arrangement for Redditch in comparison with the other 6 partners may create further administrative work and therefore this needs to be assessed against the value that can be derived from any changes.</p> <p>iv) This has already been dealt with as the 2016/17 audit plan includes days to do this in the core financials. This work can be linked to the s11 requirements and the scoping for this will be agreed with the S151 Officer.</p> <p>REMOVE FROM ACTION LIST IF COMPLETED</p>
5	<p>Corporate Governance and Risk</p> <p>Non-adherence with Statutory Inspection Policy risk Members requested that there be a legal review of all relevant contracts to ensure that these had been drafted appropriately.</p>	Minute No. 59 of 21.04.16 meeting	Jayne Pickering	07.07.16 meeting Any relevant updates to be provided by Officers at the meeting	<p>Officers agreed to update the Risk Register wording for this.</p> <p>REMOVE FROM ACTION LIST IF COMPLETED</p>

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6	<p>Proposed Savings Report 2016/17</p> <p>Members requested that, for comparison purposes, the equivalent overall Strategic Purposes savings for 2015/16 be included in the report.</p>	Minute No. 59 of 21.04.16 meeting	Jayne Pickering / Sam Morgan	07.07.16 meeting	<p>Officers agreed to include the relevant 2015/16 figures in the Proposed Savings report.</p> <p>REMOVE FROM ACTION LIST IF COMPLETED</p>
7	<p>Work Programme – Draft Statement of Accounts</p> <p>Officers to send draft Statement of Accounts to Committee Members.</p>	Minute No. 62 of 21.04.16 meeting	Sam Morgan	03.07.16	<p>Officers confirmed that the draft Statement of Accounts would be sent to the members of the Committee on 03.07.16.</p> <p>REMOVE FROM ACTION LIST IF COMPLETED</p>