

Audit and Governance Committee – Tracking Decisions 2021/22

Minute No.	Resolution	Progress
26 July 2021 Minute 6 – Grant Thornton: Plymouth City Council Governance Review	The Audit and Governance Committee: <ol style="list-style-type: none"> 1. considered the Grant Thornton Governance Review at Appendix B of the report; 2. endorsed the Action Plan recommendations and the Council’s response; 3. agreed that arrangements were put in place to ensure that progress in the delivery of the Council’s response was monitored and managed in line with recommendation four of the Action Plan. (The Council’s response to the recommendations of the action plan will, when implemented provide enhanced governance arrangements for important decisions and provide assurance that the Council seeks to reach and maintain the highest standards in its stewardship of its resources.) 4. agreed to review the terms of reference of the committee. 	Progress: Items 1, 2 and 3 – Complete – no further action required. Item 4 – Complete - the Chair and Vice Chair have met with officers to discuss the terms of reference of the committee, discussions are ongoing and the review has been worked into the committee’s work programme.
26 July 2021 Minute 7 – Plymouth City Council Audit Progress Report and Sector Update – Grant Thornton	The Audit and Governance Committee agreed: <ol style="list-style-type: none"> 1. that actions raised from committee meetings would be recorded in an action log whereby progress and delivery could be monitored; 2. to note the update. 	Progress: Complete - a tracking decisions document had been set up to track progress and delivery of actions raised from committee meetings.

Audit and Governance Committee – Tracking Decisions 2021/22

<p>26 July 2021 Minute 9 – Internal Audit Annual Report 2020/21</p>	<p>The Audit and Governance Committee:</p> <ol style="list-style-type: none"> 1. note that, based on work performed during 2020/21 and previous years’ audit, the Head of Internal Audit’s opinion is of “Reasonable Assurance” on the adequacy and effectiveness of the Authority’s internal control framework; 2. encouraged officers to consider the governance process and the progress, follow up and tracking of risk areas going forward. The document to be actively used by all those responsible, and not just the Audit and Governance Committee, in order to add value. 	<p>Progress: Complete – item 2 had been forwarded onto officers for their consideration.</p>
<p>26 July 2021 Minute 10 – Internal Audit Charter and Strategy 2021/22</p>	<p>The Audit and Governance Committee agreed the Internal Audit Charter & Strategy 2021/22.</p>	<p>Progress: Complete – no further action required.</p>
<p>26 July 2021 Minute 11 – Counter Fraud Services Annual Report 2020/21</p>	<p>The Audit and Governance Committee agreed to:</p> <ol style="list-style-type: none"> 1. note the Counter Fraud Services Annual Report 2020/21 2. recommend that Ken Johnson meets with the relevant Cabinet Member to discuss the report, specifically with regards to how fraud awareness should be publicised. 	<p>Progress:</p> <p>Item 1 – Complete – no further action required.</p> <p>Item 2 – Ongoing - the recommendation from committee was forwarded onto Ken Johnson for his action.</p> <p>Update – this was discussed at 11.10.21 meeting under “tracking resolutions” and it was agreed that Brendan Arnold (Service Director for Finance) would liaise with Ken Johnson (Counter Fraud Services Manager) regarding the action to meet with the relevant Cabinet Member to discuss the Fraud report, specifically</p>

Audit and Governance Committee – Tracking Decisions 2021/22

		<p>with regards to how fraud awareness should be publicised; this would be prioritised.</p> <p><i>Update:</i> Ongoing – briefing documents were in preparation and the engagement was expected in the near future.</p>
<p>26 July 2021 Minute 12 – Committee Training Programme</p>	<p>The Audit & Governance Committee agreed:</p> <ol style="list-style-type: none"> 1. that as part of the training programme, Ian Fyfield would be approached as well as other external providers to deliver training, and that training would be offered to all Members of the Council when considered appropriate to do so; 2. that the development of the training programme for the Audit and Governance Committee would include a closer look at how the committee operated going forward, specifically with regards to its terms of reference; the Chair, Vice Chair and key officers would discuss potential solutions; 3. to endorse the programme of training being developed. 	<p>Progress:</p> <p>Item 1 – Ongoing – the training programme is still being developed however approach has been made to Ian Fyfield as suggested and currently awaiting a response. . All members were invited to a training session run by Grant Thornton on 6 September 2021. <i>Update</i> - Initial discussions had been had with Ian; this as well as the training programme would be considered and progressed by the new Head of Governance, Performance and Risk.</p> <p>Item 2 – Ongoing - arrangements were being made as to the review of the committee’s terms of reference. <i>Update</i> – a working group had met on 8 November 2021 and an update would be discussed at November committee meeting.</p> <p>Item 3 – Complete – no further action required.</p>
<p>26 July 2021 Minute 13 – Annual Report on Treasury Management Activities 2020/21</p>	<p>The Audit & Governance Committee agreed:</p> <ol style="list-style-type: none"> 1. to note the Treasury Management Annual Report 2020/21; 2. recommend the Treasury Management Annual Report 2020/21 to Full Council for approval (this is to comply with the CIPFA Code of Practice and discharge our statutory requirement.) 	<p>Date: September 2021 Progress: Complete – the Treasury Management Annual Report 2020/21 was submitted to Full Council on 13 September 2021.</p>

Audit and Governance Committee – Tracking Decisions 2021/22

26 July 2021 Minute 14 – Strategic Risk and Opportunity Register	The Audit & Governance Committee approved the current position with regard to the Strategic Risk and Opportunity Register and noted the report.	Date: September 2021 Progress: Complete – no further action required.
26 July 2021 Minute 15 – Health, Safety and Wellbeing Annual Report 2020/21	The Audit & Governance Committee agreed to note the contents of the Health, Safety and Wellbeing Annual Report 2020/21.	Date: September 2021 Progress: Complete – no further action required.
26 July 2021 Minute 16 – Work Programme	Under this item the date of the next meeting scheduled for 20 September 2021 was discussed; it was agreed that the date would be changed in order to accommodate the attendance of the Independent Member.	Date: September 2021 Progress: Complete – the date of the meeting was moved to 27 September 2021.
11 October 2021 Minute 17 Appointment of Chair and Vice Chair	It was agreed that the live streaming of Audit and Governance Committee meetings would be investigated and progressed.	Date: October 2021 Progress: Complete - Officers had discussed the feasibility of live streaming Audit and Governance Committee meetings with the view of livestreaming meetings in the near future. This was now underway.
Minute 20 - Tracking Resolutions 11 October 2021	It was agreed that Brendan Arnold (Service Director for Finance) would liaise with Ken Johnson (Counter Fraud Services Manager) regarding the action to meet with the relevant Cabinet Member to discuss the Fraud report, specifically with regards to how fraud awareness should be publicised; this would be prioritised.	Please refer above to counter fraud report progress (minute 11) for update.
11 October 2021 Minute 22 - Grant Thornton Progress Report and Indicative Plan	It was agreed that the Audit and Governance Committee note the Progress Report and Indicative Plan 2020/21.	Date: October 2021 Progress: complete

Audit and Governance Committee – Tracking Decisions 2021/22

2020/21 and sector update		
Minute 23 Executive Decision Governance Route 11 October 2021	It was agreed that the Executive Decision Governance Route report would be rewritten in order to consider the impact of the guidance on key decisions upon Councillors, Portfolio Holders, the Leader and decision making within the authority so as not to undermine the strategic leadership or accountability of the Council, and resubmitted to the Committee for discussion.	Date: October 2021 Progress: Complete – The report has been reconsidered and added to the agenda for 29 November 2021 Audit & Governance Committee for consideration.
Minute 24 Internal Audit Progress Report 2021/22 11 October 2021	The Audit & Governance Committee agreed – 1. that a request is made to the responsible officer/department, that DBS checks for all Councillors is reinstated; 2. to note the findings within the Internal Audit Progress Report 2021/22.	Date: October 2021 Progress: 1. Complete – a request was made however advice provided by the Monitoring Officer confirmed that legislation did not permit DBS checks to be completed on all Councillors and the Council could only carry out checks where this was specifically required due to a Councillors direct contact with children or vulnerable people. 2. Complete – no further action.
Minute 25 Updated Whistleblowing Policy 11 October 2021	It was agreed that – 1. all protected characteristics, as set out by law, would be contained within the Whistleblowing Policy; 2. a revised document, including the practical application of the Whistleblowing Policy and its success and assurance as to how the policy was	Date: October 2021 Progress: This has been emailed to the appropriate officer for action. 1. Complete - an Officer confirmed that “Discrimination or unfair treatment as a result of a protected characteristic” was covered within the Grievance Policy and did not sit within the Whistleblowing Policy. The Whistleblowing Policy would be amended to highlight this for clarification.

Audit and Governance Committee – Tracking Decisions 2021/22

	<p>applied in practice, would be submitted to the committee;</p> <p>3. the Whistleblowing Policy would be presented to the Audit & Governance Committee on an annual basis;</p> <p>4. the Audit & Governance Committee note the changes and approve the updated Whistleblowing Policy.</p>	<p>2. Ongoing – this was queried as there were many routes for a whistle-blower so successes and practical application would be difficult to assess.</p> <p>3. Complete – this would be scheduled into the work programme on an annual basis</p> <p>4. Complete</p>
<p>Minute 26</p> <p>Updated Anti-Fraud, Bribery and Corruption Policy and Updated Anti-Fraud, Bribery and Corruption Strategy and Response Plan</p> <p>11 October 2021</p>	<p>It was agreed that –</p> <p>1. gifts and hospitality forms would be circulated to Councillors every 6 months;</p> <p>2. the committee agree the changes to the Updated Anti-Fraud, Bribery and Corruption Policy and Updated Anti-Fraud, Bribery and Corruption Strategy and Response Plan to support the Council's ongoing commitment in reducing fraud to the lowest possible levels.</p>	<p>Date: October 2021</p> <p>Progress:</p> <p>1. Complete – advice on how to access the gifts and hospitality form on Firmstep has been emailed to Councillors.</p> <p>2. Complete – no further action.</p>
<p>Minute 27 Annual Governance Statement (AGS) 2020/21</p> <p>11 October 2021</p>	<p>It was agreed that the Audit and Governance Committee approve the Annual Governance Statement, alongside the Statement of Accounts, prior to signature by the Leader, Chief Executive and Service Director for Finance (S.151 Officer).</p>	<p>Date: October 2021</p> <p>Progress: complete – no further action required</p>
<p>Minute 28</p> <p>Performance and Accountability System - Approach to</p>	<p>It was agreed that –</p> <p>1. data from the 2019/20 annual report would be summarised in the next annual report;</p>	<p>Date: October 2021</p> <p>Progress: recommendations emailed to the appropriate officer for action.</p>

Audit and Governance Committee – Tracking Decisions 2021/22

<p>Performance Management</p> <p>11 October 2021</p>	<ol style="list-style-type: none"> 2. Officers would investigate how information on performance data could be incorporated into the Members Induction Programme/ welcome pack for new Councillors, and how training for all Councillors on performance data could be provided; 3. the Audit and Governance Committee note the Performance and Accountability Framework. 	<ol style="list-style-type: none"> 1. Complete – the appropriate officer was advised and confirmed that this data would be included in the next annual report. 2. Complete – the appropriate officer confirmed that performance data and training on it would be incorporated into the Members Induction Programme/ welcome pack in the future. 3. Complete
<p>Minute 29 Local Government Ombudsman Review 2020/21</p> <p>11 October 2021</p>	<p>It was agreed that –</p> <ol style="list-style-type: none"> 1. missing data on the graphs in the report relating to 2018/2019 would be redeveloped and redistributed to Members; 2. the Audit & Governance Committee note the analytical findings into complaints received by the LGO relating to Plymouth. 	<p>Date: October 2021 Progress: complete – amended graph emailed to Members.</p>
<p>Minute 30 Audit Actions Review</p> <p>11 October 2021</p>	<p>It was agreed that:</p> <ol style="list-style-type: none"> 1. future Audit Actions Review reports would include a brief summary explaining why actions were marked as NFA (No Further Action); 2. the Audit and Governance Committee note the content of the report. 	<p>Date: October 2021 Progress: complete – action emailed to appropriate officer and to be actioned in preparation for the next committee report.</p>
<p>Minute 31 Statement of Accounts 2020/21</p>	<p>It was agreed that the Audit & Governance Committee –</p> <ol style="list-style-type: none"> 1. would receive a brief note from the Service Director for Finance on the information contained within the table on page 188 of the agenda on the revenue resources available to the Council 	<p>Date: October 2021 Progress: Actions have been emailed.</p> <ol style="list-style-type: none"> 1. Ongoing - update required 2. Complete. 3. Complete – no further action

Audit and Governance Committee – Tracking Decisions 2021/22

	<p>providing more detail regarding the impact of non-recurring savings and the potential future risk to the budget;</p> <ol style="list-style-type: none"> 2. amend the recommendation in the report to refer to the delegation of the approval to the Vice Chair as well as the Chair of the Audit & Governance Committee, as detailed below: 3. approve the Statement of Accounts for 2020/21 attached as Appendix B with the understanding that they are currently being audited by GTUK. Should any issues be identified during the GTUK audit Members are asked to delegate the approval of the Statement of Accounts to the Chairperson and Vice Chair of the Audit and Governance Committee, in consultation with the Service Director for Finance. <ul style="list-style-type: none"> <i>a. Reason: Statutory Requirement, the Accounts and Audit Regulations 2015 require the accounts to be:</i> <ol style="list-style-type: none"> <i>i. Considered by committee;</i> <i>ii. Approved by committee resolution;</i> <i>iii. Signed and dated by the person presiding at the committee.</i> 	
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Key:

Grey shaded box = action complete