

### Audit and Governance Committee – Tracking Decisions 2021/22

Minute No.	Resolution	Progress
26 July 2021 Minute 11 – Counter Fraud Services Annual Report 2020/21	<p>The Audit and Governance Committee agreed to:</p> <ol style="list-style-type: none"> <li>1. note the Counter Fraud Services Annual Report 2020/21</li> <li>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.</li> </ol>	<p><b>Progress:</b></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 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>
26 July 2021 Minute 12 – Committee Training Programme	<p>The Audit &amp; Governance Committee agreed:</p> <ol style="list-style-type: none"> <li>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;</li> <li>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</li> </ol>	<p><b>Progress:</b></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</p>

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	<p>to its terms of reference; the Chair, Vice Chair and key officers would discuss potential solutions;</p> <p>3. to endorse the programme of training being developed.</p>	<p>working group had met on 8 November 2021 and an update would be discussed at November committee meeting. The terms of reference were to be discussed at 14 January 2022 committee meeting.</p> <p>Item 3 – Complete – no further action required.</p>
<p>Minute 20 - Tracking Resolutions</p> <p>11 October 2021</p>	<p>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.</p>	<p>Please refer above to counter fraud report progress (minute 11) for update.</p>
<p>Minute 25 Updated Whistleblowing Policy</p> <p>11 October 2021</p>	<p>It was agreed that –</p> <ol style="list-style-type: none"> <li>1. all protected characteristics, as set out by law, would be contained within the Whistleblowing Policy;</li> <li>2. a revised document, including the practical application of the Whistleblowing Policy and its success and assurance as to how the policy was applied in practice, would be submitted to the committee;</li> <li>3. the Whistleblowing Policy would be presented to the Audit &amp; Governance Committee on an annual basis;</li> <li>4. the Audit &amp; Governance Committee note the changes and approve the updated Whistleblowing Policy.</li> </ol>	<p><b>Date:</b> October 2021</p> <p><b>Progress:</b> This has been emailed to the appropriate officer for action.</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Ongoing – this was queried as there were many routes for a whistle-blower so successes and practical application would be difficult to assess.</li> <li>3. Complete – this would be scheduled into the work programme on an annual basis</li> <li>4. Complete</li> </ol>

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<p>Minute 31 Statement of Accounts 2020/21</p> <p>11 October 2021</p>	<p>It was agreed that the Audit &amp; Governance Committee –</p> <ol style="list-style-type: none"> <li>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 providing more detail regarding the impact of non-recurring savings and the potential future risk to the budget;</li> <li>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 &amp; Governance Committee, as detailed below:</li> <li>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.             <ol style="list-style-type: none"> <li>a. Reason: Statutory Requirement, the Accounts and Audit Regulations 2015 require the accounts to be:                 <ol style="list-style-type: none"> <li>i. Considered by committee;</li> <li>ii. Approved by committee resolution;</li> <li>iii. Signed and dated by the person presiding at the committee.</li> </ol> </li> </ol> </li> </ol>	<p><b>Date:</b> October 2021 <b>Progress:</b> Actions have been emailed.</p> <ol style="list-style-type: none"> <li>1. Complete – response emailed to Members.</li> <li>2. Complete.</li> <li>3. Complete – no further action</li> </ol>
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29 November 2021 Minute 36 Tracking Resolutions	It was agreed that the Chair and Vice Chair would discuss the issues surrounding the public availability of the Grant Thornton Governance Review report and would report back to the Audit & Governance Committee with an update.	<b>Date:</b> November 2021 <b>Progress:</b> This is being progressed.
29 November 2021 Minute 37 Grant Thornton Audit Progress Report	Members agreed the note the Grant Thornton Audit Progress Report.	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 38 Grant Thornton Audit Plan 2020/21	The Audit and Governance Committee agreed to note the Audit Progress Report 2020/ 2021.	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 39 Audit Actions Review	The Audit and Governance Committee agreed to note the Audit Actions Review report.	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 40 Internal Audit Half Year Report 2021/22	The Audit and Governance Committee agreed to: <ol style="list-style-type: none"> <li>1. review and note the findings within the report;</li> <li>2. review and note the Head of Audit mid-year assurance opinion;</li> <li>3. review and approve the in-year changes to the audit plan.</li> </ol>	<b>Date:</b> November 2021 <b>Progress:</b> Complete

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29 November 2021 Minute 41 Counter Fraud Services Half Year Report 2021/22	The Audit and Governance Committee agreed to note the Counter Fraud Services Half Year Report 2021/22.	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 42 Risk and Opportunity Management Strategy 2020/2022	The Audit and Governance Committee agreed to note the Risk and Opportunity Management Strategy 2020 – 2022.  It was also agreed that Members would be provided with a process note describing the flow of the risk management process and would provide a timeline. A recent example of how something had been on the register and had been changed would also be provided.	<b>Date:</b> November 2021 <b>Progress:</b> The risk management framework is currently under review and officers of the Performance and Risk Team have met with other local authorities in the region and consulted with a Devon Audit Partnership risk specialist to identify best practice, provide assurance against our approach and consider how the current framework may be developed. An update is likely to be available at the March Audit and Governance meeting with requested information.
29 November 2021 Minute 43 Risk Management Monitoring Report October 2021	The Audit and Governance Committee agreed to note the current position with regard to the Strategic Risk and Opportunity Register (reason: as part of the Committee's responsibility for monitoring the implementation and ongoing processes for identifying and managing key risks of the authority.)	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 44 Treasury Management Strategy 2022/23	The Audit and Governance Committee agreed to the Treasury Management Strategy 2022/23 (incorporating the authorised limits, operational boundaries and prudential indicators) to the Council for approval. (This is to comply with the CIPFA Code of Practice and discharge our statutory requirement.)	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021	The Audit and Governance Committee agreed to recommend the Capital Financing Strategy 2022/23 to the Council for approval. (This is to comply with the	<b>Date:</b> November 2021 <b>Progress:</b> Complete

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Minute 45 Capital Financing Strategy 2022/23	CIPFA Code of Practice and discharge our statutory requirement.)	
29 November 2021 Minute 46 Executive Decisions Governance Route	The Audit and Governance Committee agreed to:  1. endorse the guidance set out at Appendix A of the report;  2. approve the amendment to Part C: 5.2 of the constitution as shown in Appendix B of the report.	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 47 Working Group Update Terms of Reference Review	The Audit and Governance Committee agreed to:  1. authorise to proceed with the review of the terms of reference and identify ways to optimise the impact of the Audit and Governance Committee;  2. convene a January Audit and Governance Committee to review the findings from the working group and consider recommendations (to enable a working group to continue to consider how improvements could be made to the functioning of the committee to support the panel in having a greater focus and impact on the Council).	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 48 Health & Wellbeing Board Change to Terms of Reference	The Audit & Governance Committee agreed to defer the Health and Wellbeing Board – Changes to the Terms of Reference document to the January 2022 committee meeting.	<b>Date:</b> November 2021 <b>Progress:</b> Due to the development of the Integrated Care System for Devon the Health and Wellbeing Board will undertake a full review of its terms of reference, to ensure alignment with the ICS and Local Care Partnership. A further report will be brought to A&G in March.

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29 November 2021 Minute 49 Tamar Bridge and Torpoint Ferry Joint Committee – Change to the Terms of Reference	The Audit and Governance Committee agreed to accept the changes to the Terms of Reference as agreed by the Tamar Bridge and Torpoint Ferry Joint Committee on 1 October 2021 (to improve the efficacy and governance of the Joint Committee going forward).	<b>Date:</b> November 2021 <b>Progress:</b> Complete
29 November 2021 Minute 50 Work Programme	Members noted the work programme.	<b>Date:</b> November 2021 <b>Progress:</b> Complete

Key:

Grey shaded box = action complete