

Audit Committee Action Sheet – 29 January 2024

Action number	Item/report	Action	Responsible officer(s)	Action taken / progress
1	6 - Public Forum	Mike Oldreive - Supplementary Question – What guidelines were used to evaluate whether the complaint was politically motivated and were the guidelines shared with the Independent Person?	MO/HoLS	<p>Response sent to Mr Oldreive 9/2 as below.</p> <p>Whether a matter is politically motivated depends on the facts of each case and the judgement of the Monitoring Officer in consultation with the IP. The MO is aware of the guidance set out by the LGA in relation to this issue.</p> <p>https://www.local.gov.uk/publications/guidance-member-model-code-conduct-complaints-handling</p>
2	12 – Corporate Risk Report – Q3	CRR26 – why does the move from the shared drive to the Cloud keep slipping?	Joachim Adenusi to send detailed email on this to Allison Taylor to share with the Committee	See Appendix
3	9 – Procurement Update	End of year report to be on agenda for the first meeting of the new Municipal year to include top 4 breaches by Directorate and procurement value	Niotia Ferguson	To be scheduled on the new Municipal year’s WP

4	10 – Debt & Arrears Update	To improve Table 1 so that it was clearer how the £76M had reduced to £30M	Kevin Smith	<p>Table 1 provides an overview, as of 30 September 2023, of the total level of arrears by debt type. The sums noted here will include not only the sum brought forward into (in this case) 2023/24, but also any arrears accumulated in 2023/24.</p> <p>In respect of Accounts Receivable specifically, the sum shown in table 1 is the total of the sum brought forward, £76.164m, less any payments made against the brought forward sum in the period 1 April 2023 to 30 September 2023 (which had reduced the brought forward balance to £30.429m), plus any arrears accumulated to 30 September 2023.</p>
5	10 – Debt & Arrears Update	Apart from adult social care what were the other main items in accounts receivable?	Kevin Smith	<p>There are a significant number of service areas, and within them individual cost centres, for which invoices are raised. A selection of those services which have raised a significant value of invoices in 2023/24 are: property management, cultural development, local and sustainable transport, waste, traffic and highways maintenance, parks and green spaces.</p>

6	10 – Debt & Arrears Update	To provide short narrative on Post Enforcement Agent including criteria used re Table 7	Kevin Smith	<p>Post Enforcement Agent Post enforcement agent debt is dealt with in line with relevant legislation which means that debts for differing service areas will have different outcomes or next steps.</p> <p>Debts in respect of local taxation will be considered for further recovery action whereas debts for Parking Services will be written off as there is no further action which can be taken to recover the debt.</p> <p>Table 7 (Payment methods in respect of Business Rates) Of all business rate payers, 37.5% have nothing to pay due to entitlement to exemptions or reliefs. Of the 62.5% of business rate payers who are required to make payment, 43.5% pay by direct debit. The payment methods used also include BACS (especially for large organisations who use agents), online banking or payment via cheque or via the post office.</p>
7	10 – Debt & Arrears Update	What is the ratio of debt recovered against cost for events/services?	Kevin Smith	The in-year collection rate at P10 across Accounts Receivable debt types is 66.90%.
8	10 – Debt & Arrears Update	Future reports to include separate detail on PCNs in respect of the Clean Air Zone.	Kevin Smith	The next report due for the period 01 April 2023 to 31 March 2024 will have this data split out.
9	11 – IA Update report	To report back before year end on progress of management actions in relation to the No Assurance Opinion for Refugee Resettlement & Cash-handling	Simba Muzarurwi	The follow up work is currently in progress and will be completed by 31 March 2024.

10	11 – IA Update report	To review the Asylum Seeker & Domestic Violence schemes to see if full audit required	Simba Muzarurwi	This is being done as part of 2024/25 audit planning and will be confirmed in the presentations to the Audit Committee on 4 March.
11	11 – IA Update report	What was the value of cash being handled through the Refugee Resettlement & Asylum teams per week?	Mette Jakobsen	Approximately £10,000 per week since the introduction of pre-pay cards.

The residual actions to reduce this risk relate primarily to updating our infrastructure and completing our move to host the majority of systems and data in the cloud. There are three projects involved – S&G Drive Migration, Cloud Migration, and Networks. An update on these, including timescales, was provided to the Committee in September 2023. The only project to have changed its timescale since then is Cloud Migration, which was still working on its detailed business case at the time of that update and is now slated for completion by October 2024. This is due to the complexity of the project, which by its nature can only make certain discoveries about some systems during its delivery phase.

Residual risk relating to Line of Business Systems is a matter for those system owners within council services, and any risks related to them should be captured in those services' risk registers and reported. All services have completed Business Impact Assessments and a list of critical systems is maintained within the IT Major Outage plan. Any outdated systems found during our Cloud Migration activities are discussed with their owners (there is only one instance so far; CIPFA Asset Manager) and will be considered on a case-by-case basis.

Whilst the projects noted above are in-flight we are making sure that we maintain our third-party supply of Back-Up and Disaster Recovery, which has been successfully tendered and is currently in a stand-still period awaiting contract award. This is on-schedule and the implementation of the contract will include failover testing. As more servers, systems and data leave our on-premises data centre throughout 2024, the need for this service will reduce. Any residual on-premise data centre services needed in future (which should be minimal by comparison) will continue to benefit from thorough back-up and disaster recovery services being applied to it.