

Governance and Audit Committee Action Tracker

G&A Reference Number	Meeting Date	Minute No.	Agenda Item/Subject	Action	Responsible Officer/Area	Status
GA001	23 July 2024	222.6.a	Internal Audit Annual Report 2023-24	A progress report from management on the implementation of the agreed management actions would be presented at the next meeting.	Ben Watts	This report was considered by Members at the 9 October 2024 meeting of the Governance and Audit Committee.
GA002	23 July 2024	223.4	Risk Management Verbal Update	Committee's tracking of the risk relating to the Council's financial position would be considered as part of the agenda setting process.	Mark Scrivener John Betts	Completed: This was discussed at the agenda setting meeting for 12 November 2024. It was agreed that further discussions were required to determine what information could be shared and the most appropriate way to share the information to Members. This was subsequently resolved through the Section 25 statement

						that was considered by all Members as part of budget setting, as that set out the key financial risks, how they were being mitigated and the resultant cover from general and earmarked reserves.
GA003	23 July 2024	225.2.b	External Audit Progress Report and Sector Update	Members would receive an update on the Council's progress towards addressing the recommendations outlined in the previous year's VFM findings.	Ben Watts John Betts	Completed. This report was considered by Members at the 9 October 2024 meeting of the Governance and Audit Committee.
GA004	23 July 2024	225.2.c	External Audit Progress Report and Sector Update	The Committee's role in relation to the Council's productivity plans would be considered as part of a review of the Committee's Terms of Reference.	Ben Watts Katy Reynolds	Completed: This was reviewed as part of the Review of Effectiveness and Proposed Updated Terms of Reference, due for consideration at Governance and Audit Committee on 23 January 2025.
GA005	23 July 2024	222.6.b	Internal Audit	Following a request for	Ben Watts	Completed: This was

			Annual Report 2023-24	clarification regarding contract management (and the Council's governance in relation to wholly owned companies), it was agreed that a paper providing further information would be considered as part of the agenda setting process.		added to the Governance and Audit Committee agenda for 12 December 2024. A visit to the companies would be arranged for Members in early 2025.
GA006	23 July 2024	222.6.c	Internal Audit Annual Report 2023-24	Further clarification regarding the Internal Audit process in relation to advisory and follow-up audits would be provided to the Committee.	Jonathan Idle	Completed: Further information provided to the Governance and Audit Committee via email on 13 August 2024.
GA007	9 October 2024	230.7.c	Internal Audit Management Actions Update	It was agreed that a final report be provided before the end of the current administrative cycle (before end of March 2025)	Ben Watts Amanda Beer	Completed: This item has been added to the 23 January 2025 Governance and Audit Committee agenda. A further report would be brought to the March 2025 meeting.
GA008	9 October 2024	230.7.b	Internal Audit Management Actions Update	The latest compliance figures will be uploaded to the Teams site before the Governance and Audit	Ben Watts Amanda Beer	Completed: Compliance figures uploaded to Teams site on 8 November

				Committee meeting on 12 November 2024.		2024. An updated position will be added to the Teams site once available and reported to GAC in January.
GA009	9 October 2024	230.4	Internal Audit Management Actions Update	Training on the audit process and how audits are built will be developed for Committee Members as part of the revised induction programme to be launched in 2025.	Jonathan Idle Katy Reynolds	This has been built into the new Member induction programme, launched in May 2025.
GA010	9 October 2024	230.7.b	Internal Audit Management Actions Update	A detailed version of Appendix 1 would be circulated to the Committee via the Teams site ahead of the Governance and Audit Committee on 12 November 2024.	Ben Watts Amanda Beer	Completed: Detailed version of Appendix 1 circulated to the Governance and Audit Committee via email on 8 November 2024
GA011	9 October 2024	234	Progress Update on the Grant Thornton Value For Money Recommendations	It was agreed that a final report be provided before the end of the current administrative cycle (before end of March 2025)	Ben Watts John Betts	An update will be presented to the Committee in October 2025 as part of the AGS for 2024/25.

GA012	9 October 2024	231.2.m	Annual Customer Feedback Report 2023/24	The Committee would be provided with further details regarding the legal costs of complaints for 2023/24	Ben Watts	Completed: This was discussed with the Committee during the Legal Update Item on 12 November 2024.
GA013	9 October 2024	237.1.b	Audit Backstop and Revised Date	Ahead of the Committee's consideration of the accounts, training would be provided to the Committee on how to effectively read the accounts.	John Betts Cath Head	Ongoing: training on the accounts is provided as part of the 'just-in-time' training offer. In 2024 this was provided in July.
GA014	12 November 2024	244.2.h	Verbal Update on Corporate Risk Register	The Chair suggested that Members receive a briefing on two of the risk areas highlighted during the item. The Chair would discuss this further with the Head of Risk and Delivery Assurance	Mark Scrivener/ Chair	This was discussed as part of the agenda setting process. One of the two items was Oracle Cloud Programme, for which a specific Member briefing has taken place.
GA015	12 November 2024	251.2.e	Internal Audit Progress Report – Exempt Report	School Loans Information: A comprehensive suite of documents referred to by Internal Audit in the key strengths section, and further information on current loans would be provided to Members	David Adams	Completed: This information was provided to Members via Teams on 19 November 2024.

				outside of the meeting.		
GA016	12 November 2024	251.2.c	Internal Audit Progress Report – Exempt Report	RB18-2024 – Loans to Schools: The Corporate Director for Children, Young People and Education, confirmed that policy had been updated and amended. The areas for development which had been identified were historic cases but will be revisited and an update to the Committee would be provided.	The Corporate Director for Children, Young People and Education	Schools Financial Services will be reviewing the other loans and then Internal Audit will review a sample of these as part of our Follow Up and report back to Committee accordingly.
GA017	12 December 2024	258.2.d	Annual Governance Statement	The Selection and Member Services and Sub Committees had been working on Member induction and information would be provided via the Governance and Audit Internal Teams site. How the induction takes place will be included.	Ben Watts	This was provided to Members.
GA018	12 December 2024	258.2.c	Annual Governance Statement	The Annual Governance Statement had 3 key areas for improvement and actions for the year ahead. All actions would be	Katy Reynolds	Completed: The actions have been integrated into the Governance Recommendations

				moved into the individual task tracker on the internal Teams site, so the Committee could monitor the progress.		Improvement Plan.
GA019	12 December 2024	264.1.b	Verbal Update on Committee Business	A report on the effectiveness of the Governance and Audit Committee would be provided in the new year.	Katy Reynolds	Completed: This item has been added to the 23 January 2025 Governance and Audit Committee agenda.
GA020	12 December 2024	266.4	Kent County Council Statement of Accounts	In relation to the Draft Statement of Accounts 2023/24, the Acting Chief Accountant confirmed that further information could be provided to the Committee regarding the payment of £1.5m to Tunbridge Wells Borough Council.	Joe McKay	Completed: This information was provided to Members via the Teams site on 24 December 2024.
GA021	23 January 2025	277.6.l	Corporate Risk Register	Mr Scrivener confirmed that he would ascertain the date in which the Kent Design Guide would be submitted to a Cabinet Committee and inform Members accordingly.	Mark Scrivener	Completed: this information was provided to the Committee via the Teams site on 10 March 2025.
GA022	23 January	278.2.g	External Auditor's	It was confirmed that the	John Betts	Completed: A

	2025		Audit Progress Report and Sector Updates	questions set out on page 9 of the report would be responded to in writing and then provided to Members.		comprehensive update on the impact of leases (and other issues relating to the 2023/24 Statement of Accounts and planning for 2024/25) is contained in a report on March 2025's agenda.
GA023	23 January 2025	281.4	Internal Audit Progress Report	Mr Jones confirmed that if Members created a list of questions concerning the Oracle Cloud Programme he would be content to respond to them.	Simon Jones	Completed: This was resolved via an in-person briefing for Members on 6 March 2025.
GA024	20 March 2025	293.3.c	Verbal Update on Management Actions	The Learning Organisation Panel Terms of Reference would be shared with the Committee when complete.	Pascale Blackburn-Clarke	This is in progress. The first meeting of the Learning Organisation Panel is in December 2025.
GA025	20 March 2025	296.7.c	2023 - 2024 Accounts Update, Accounting Policies Update including IFRS 16 Implementation	In response to a Member's question regarding Peppercorn Leases and specific reserve amounts, Mr McKay confirmed he would note the questions	Joe McKay	Completed: This information is appended to the Committee Update provided at the 24 September 2025

			and External Audit Timetable	and provide the responses to the enquiries in a future Committee.		meeting.
GA026	20 March 2025	301.2.c	Counter Fraud Update	Further information would be sought from colleagues in the District Council and raised at the Kent Intelligence Network, in order to address a Member's question regarding an automated completion process between building enforcement and Council tax Revenue officers.	James Flannery	The Kent Intelligence Network Board meeting took place in August 2025 and this was raised for discussion.
GA027	3 July 2025	312.4.b	Corporate Risk Register	It was discussed and confirmed that interim updates on the progress of the Oracle Cloud implementation could be delivered to the Committee ahead of the next scheduled meeting in September, by way of an informal briefing.	Simon Jones	Completed: An informal briefing has been arranged for Committee Members on Friday 12 September 2025.
GA028	3 July 2025	314.2.b	2024/2025 External Audit Plan for Kent County Council	Mr Watts commented that a briefing on Governance Structure, as part of the new Member medium-term	Ben Watts	In progress: A briefing from the Chief Executive of the Commercial

				induction plan could be arranged		Services Group has been arranged for the Committee Members on 30 October 2025.
GA029	3 July 2025	319.3	Treasury Update Report	In answer to a Member's question, Mr Betts confirmed that he would be content to bring to Committee a review of the strategy for Money Market Funds and Investment Funds.	John Betts	In progress: this has been added to the Work Programme as a future item and will be considered as part of the agenda setting process.
GA030	3 July 2025	312.4.h	Corporate Risk Register	Mr Scrivener confirmed he would liaise with ICT Compliance and Risk Team in relation to CyberEssential Plus external accreditation for larger supply chains.	Mark Scrivener	Completed: This information was circulated to Committee Members via email on 18 August 2025.
GA031	3 July 2025	318.3.a	Internal Audit Plan 2025-26	The number of audits to be completed within the 2025 – 2026 timeframe was accounted for in the resource projections section of the report and it was confirmed that no slippage of any audits	Russell Smith	Completed: This information was circulated to Committee Members via email on 18 August 2025.

				should occur. Mr Smith stated that he would be content provide detailed workings of the viability of delivery, outside of the meeting.		
GA032	24 September 2025	327.5	Verbal Update on Committee Business	It was agreed that arrangements for checking the value of matters covered by earmarked reserves would be included in the Work Programme so the item could feature in future committee meetings	John Betts/Ruth Emberly	In progress: this has been added to the Work Programme as a future item and will be considered as part of the agenda setting process.
GA033	24 September 2025	327.6	Verbal Update on Committee Business	In relation to a question regarding peppercorn rents, contact would be made with the relevant Corporate Director and the Deputy Leader to ensure all relevant questions were covered. It was commented that a list of properties that held a peppercorn rent would be helpful to Members and Mr	Ben Watts	This is currently in progress.

				Watts confirmed that he would reflect with the relevant senior officers to examine how best to present this information to the committee.		
GA034	24 September 2025	329.2.b	Lessons from 2023 / 2024 External Auditor's Annual Report	Mr Watts confirmed that he would take the questions featured on pages 81 and 82 of the Grant Thornton report to the next Corporate Management Team meeting for consideration, alongside other audit issues.	Ben Watts	This will be completed ahead of the meeting on 30 October 2025.
GA035	24 September 2025	330.3	External Auditor's Progress Report	Members unanimously agreed to ask the relevant officers to review and answer the model questions set out in the Grant Thornton report (pages 102 onwards) and if answers were not available, officers would provide these at the next Committee meeting	Katy Reynolds	In progress: This information will be provided to the Committee ahead of the meeting on 30 October 2025.
GA034	24 September	331.6.i	2024/2025 Kent County Council	Members unanimously agreed that a midterm	Ben Watts/Katy	In progress: This has been added to the

	2025		Auditor's Annual Report	review covering the effectiveness of the committee would be helpful. Mr Watts confirmed that one would be added to the Governance Recommendations Improvement Plan (GRIP) and presented to the Committee in January 2026.	Reynolds	Work Programme for the January 2026 meeting
GA035	24 September 2025	335.3.a	Internal Audit Annual Report	Mr Smith confirmed that he would review the discrepancies in the number of audits reflected in the report presented on the 3 July and the two reports presented at the current Committee meeting and provide a response to Members in due course.	Russell Smith	Completed: This information has been provided as a post-meeting note in the minutes of the meeting held on 24 September 2025.
GA036	24 September 2025	335.3.b	Internal Audit Annual Report	Mr Smith acknowledged that Members sought assurance that the Audit Plan, set out at the July 2025 Committee, would be delivered. He confirmed	Russell Smith	Completed: This information has been provided as a post-meeting note in the minutes of the meeting held on 24

				that he would provide a more substantial response to Member questions and observations regarding the presentation of data and the amount of audits carried out and the length of time taken to conduct them.		September 2025.
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