

APPENDIX A

AUDIT COMMITTEE: RECORD OF ACTION TAKEN

MUNICIPAL YEAR: MAY 2022 - APRIL 2023

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS/ACTION UPDATE	DATE COMPLETED
21 20 June 2022	Update from EY	Breakdown in £118 million difference in valuation of assets	Cecilie Booth/Kirsty Nutton/Emma Riding	Before Committee 25 July 2022	Completed and sent to Committee 22 July 2022.	22 July
	Budget Monitoring Report Outturn 2021/22	Officers to investigate if there are any unspent S106 monies being held on account and report back	Cecilie Booth/Kirsty Nutton/Emma Riding	17 October 2022	Ongoing – Information to be provided in report on Council's reserve policy due at committee in September 2022.	
		Officers to include an item on the work programme looking at the Council's reserve policy	Dan Kalley – to include on work programme Cecilie Booth – To draw up reserves policy and present to committee	1. 25 July 2022 2. 17 October 2022	1. Completed and added to work programme for September 2. To be presented to committee at meeting in October	25 July 2022
	Work Programme	To include items on the following: 1. Activity of Procurement single supplier procurement over £10,000 and services procured / approved retrospectively.	Dan Kalley	25 July 2022	Completed and items listed on work programme	25 July 2022

		<p>2. Assets Dashboard over £5 million – if possible</p> <p>3. Material arrangements and working with joint ventures/partners</p> <p>4. Financial Plan and Improvement Panel report</p> <p>5. Risk Management – ensuring controls in place</p> <p>6. Budget Setting and Scrutiny Process</p>				
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25 July 2022	Item 3. Minutes of the previous meeting	A separate agenda item for actions arising from the previous meetings was to be created.	Dan Kalley	17 October 2022	On agenda for October meeting	
	Item 4. Annual Report on Insurance	The reporting line for the Insurance team to be reviewed in the light of the changes to the responsibility for Risk Management	Steve Crabtree/Cecilie Booth	28 November 2022	Ongoing	
	Item 5. Annual Report Fraud and Investigations	Any future reports needed to include figures so that the committee could see the hard facts and evidence and advise accordingly.	Steve Crabtree	July 2023	Ongoing – will be completed next time item reported on.	

		Issue around Councillor's making a complaint on behalf of residents to be investigated further	Fiona McMillan/Steve Crabtree	17 October 2022	Ongoing - Check with officers end of August 2022	
	Item 6. Internal Audit: Annual Audit Opinion	Officers to investigate potential to add in more qualitative data into the annual governance statement to form a more rounded conclusion on the Council's financial position.	Steve Crabtree	30 January 2023	Ongoing – work to be done by next time Statement of Accounts (inc governance statement) presented to committee in January 2023	
		Head of Internal Audit to review the approach to incorporating assurance from other sources as well as internal audit work when arriving at the Annual Audit Opinion including reflecting in his overall opinion known issues and other challenges to the adequacy of the council's governance, risk management and internal control framework.	Steve Crabtree	July 2023	Ongoing	
	Item 8. Risk Management Framework	Officers were working on the risk management dashboard and this was to be presented as part of the Risk Management Framework.	Steve Crabtree/Sam Smith	28 November 2022	Ongoing	
		Comprehensive review and update of the Risk Management Framework.	TBC once risk management officer identified/Sam Smith	TBC	Ongoing	

Item 9.	Review of the Effectiveness of the Audit Committee	The Chair of the Audit Committee to take on responsibility for the approach to the Annual Review of the Effectiveness of Internal Audit going beyond the checklist in the CIPFA “Toolkit for Local Authority Audit Committees”	Audit Committee Chair/Steve Crabtree	July 2023	Ongoing	
		Update the Terms of Reference for the Audit Committee to reflect the latest (draft) CIPFA Guidance and implement the necessary changes to the work programme to reflect the updated TOR	Audit Committee Chair/Steve Crabtree/Fiona McMillan	July 2023	Ongoing	
Item 12.	Draft Annual Statement of Accounts 2021/22	Political composition within the draft statement of accounts needed to be updated before being published.	Cecilie Booth/Kirsty Nutton/Sian Warren/Carole Coe/Emma Riding	Friday 29 July 2022	Done and is now up to date	29 July 2022
		Website needed to explain the delay in signing off the accounts and the delay in starting the audit of the accounts until January 2023.	As above	Friday 29 July 2022	Completed website update	29 July 2022
		Local Authority Trading Companies (LATCO's) needed to be included in the report on procurement that was going to be presented to committee in September.	Cecilie Booth/Mark Sandhu/George Wallace	17 October 2022	Ongoing	
		Extraordinary meeting in August for signing off the accounts 2020/21	External Audit/Sian Warren/Kirsty Nutton	31 August 2022	Date agreed for the signing off of accounts	

		Officers to work at regularising the preparation and timings of signing off the statement of accounts going forward	Cecilie Booth/Kirsty Nutton/Sian Warren	TBC	Ongoing	
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DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS/ACTION UPDATE	DATE COMPLETED
30 August 2022 (Extraordinary) 25	Item 3.	Officers to liaise with EY to remove information held in Appendix H from the final report – Sian Warren/Cecilie Booth/EY - November 2022	Sian Warren/Cecilie Booth	November 2022 (when final report ready)	Ongoing	
		Ensure that if any changes were made to the report that the Audit Committee members be notified of these changes – Chris Brooks (Chair)/Cecilie Booth – November 2022	Chair/Cecilie Booth	November 2022 (if any changes are made)	Ongoing	
		Audit Committee to review commercial activities and risks going forward. Item to be added to work programme for a later date – Chris Brooks (Chair)/Dan Kalley - TBC	Chair/Dan Kalley	TBC	Ongoing	

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