

Key



– Action past due date

## 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
25 July 2022  13	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 – 1. Email sent to member to request information August 2022 and follow up November 2022.	
	Item 6.  Internal Audit: Annual Audit Opinion	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	

		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	January/March 2023	Update - Risk management has been passported to ICT. The new post of Risk Manager has been evaluated and is with that section to advert and recruit to.	
Item 8. Risk Management Framework		Comprehensive review and update of the Risk Management Framework.	TBC once risk management officer identified/Sam Smith	January/March 2023	Update - Risk management has been passported to ICT. The new post of Risk Manager has been evaluated and is with that section to advert and recruit to	
		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	Chair and Internal Audit will be meeting before Christmas to go through the various details with the checklist	
Item 9. Review of the Effectiveness of the Audit Committee		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	The Terms of Reference will need to be updated and sent to Constitution and Ethics Committee and Council for approval prior to adoption by Audit Committee.	
		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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31 August 2022 (Extraordinary) 15	Item 3.	Ensure that if any changes were made to the report that the Audit Committee members be notified of these changes –	Chair/Cecilie Booth	March 2023 (if any changes are made)	Ongoing	
		Officers to liaise with EY to remove information held in Appendix H from the final report	Sian Warren/Cecilie Booth	March 2023 (when final report ready)	Ongoing	
		Audit Committee to review commercial activities and risks going forward. Item to be added to work programme for a later date.	Chair/Dan Kalley	Potential for July 2023	Ongoing	



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17 October 2022	Item 4. Procurement Activity	Procurement team to identify teams/officers who have not gone through the correct procurement processes and invite to meetings of the Audit Committee to explain reasons for failing to comply. This will be an ongoing item as concerns arise.	Mark Sandhu/Richard McCarthy/Cecilie Booth	Starting from January 2023	Ongoing	
		Officers to bring further report on procurement activity to future meeting of the Committee.	Mark Sandhu/Richard McCarthy	March 2023	Ongoing	
		Risk Management Framework to be presented to committee once new lead officer had been appointed and had time to develop the framework – Steve Crabtree/Sam Smith (to pass to new officer) by March 2023.	Sam Smith/Steve Crabtree (until new person in post)	March 2023	Update - Risk management has been passported to ICT. The new post of Risk Manager has been evaluated and is with that section to advert and recruit to	
	Item 5. Corporate Risk Register	New Risk Management Framework needed clearer articulation around risks and what the Council's appetite around those top risks were.	Sam Smith/Steve Crabtree (until new person in post)	March 2023	Update - Risk management has been passported to ICT. The new post of Risk Manager has been evaluated and is with that section to advert and recruit to	

	Item 6. Council Reserves Policy	Next version of the Council Reserve Policy needed to be articulate the risks around the reserves balance.	Emma Riding/Cecilie Booth	January 2023	Ongoing	
	Item 7. Independent Improvement Panel update	Officers to work on reporting structure to the Audit Committee so members can have oversight of Council moving in the right direction with regards to its budget gap.	Cecilie Booth/Emma Riding	March 2023	Ongoing	

## Completed Actions

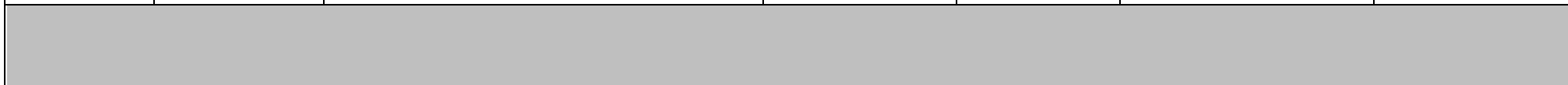
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18	20 June 2022	Update from EY	Breakdown in £118 million difference in valuation of assets	Cecilie Booth/Kirsty Nutton/Emma Riding	Before Committee 25 July 2022	Completed and sent to Committee 22 July 2022.	22 July
	Budget Monitoring Report Outturn 2021/22	Officers to 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	1. Completed and added to work programme for September	25 July 2022	
				2. 17 October 2022	2. To be presented to committee at meeting in October	17 October 2022	
		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	Briefing note to be circulated once signed off by Executive Director Corporate Services	18 November 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	17 October 2022
	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	Reporting lines have been looked at and it is considered to be the best fit for Insurance to remain as is.	28 November 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	Chief Internal Auditor has obtained examples from a number of Councils to build up potential data	28 November 2022

20					that could be provided in future. Will be incorporated into 2022/23 out turn reports	
	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		17 October 2022 meeting
		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	Done 31 August 2022



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17 October 2022	Item 4. Actions and Matter Arising	Officers to re-arrange the action log and move completed items to the bottom of the list	Dan Kalley	By 28 November	Done	28 November



		Officers to highlight any actions that have run past the anticipated completion date	Dan Kalley	By 28 November	Done	28 November
	Item 8. Budget Setting Process	Officers to circulate MTFS Q1 and MTFS Q2 reports to show projections on budget gap and the difference between Q1 and Q2. -Emma Riding by end of week.	Dan Kalley/Emma Riding	By end of w/c 17 October	Done	Complete 18 October 2022

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