

**APPENDIX A**

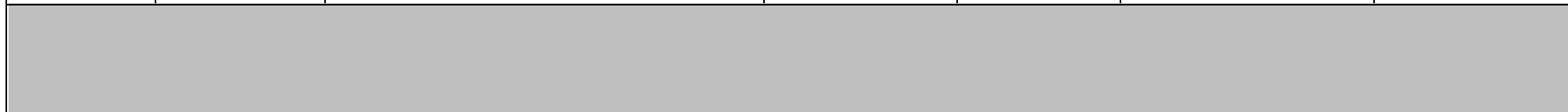
**AUDIT COMMITTEE: RECORD OF ACTION TAKEN**

**MUNICIPAL YEAR: MAY 2022 - APRIL 2023**

<b>DATE OF MEETING</b>	<b>AGENDA ITEM</b>	<b>AGREED ACTION</b>	<b>OFFICER RESPONSIBLE</b>	<b>DUE DATE</b>	<b>CURRENT STATUS/ACTION UPDATE</b>	<b>DATE COMPLETED</b>
25 July 2022	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.	
	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	Will be included in IA Opinon 2023	
	Item 8. Risk Management Framework	Comprehensive review and update of the Risk Management Framework.	TBC / Sam Smith	July 2023	Interim Risk Manager appointed. Start date 27 February 2023.	
		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	Agreement for a meeting to be held in April to discuss with the Chair.	

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	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 / Rochelle Tapping	July 2023	CIPFA best practice Terms of Reference have been obtained. These will be updated centrally by Democratic Services and circulated for comment prior to submission to the Constitution and Ethics Committee and Council for approval prior to adoption by Audit Committee.	
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31 August 2022  (Extraordinary)	Item 3.	Ensure that if any changes were made to the report that the Audit Committee members be notified of these changes	Audit Committee 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.	Audit Committee / Dan Kalley	Potential for July 2023	Ongoing	
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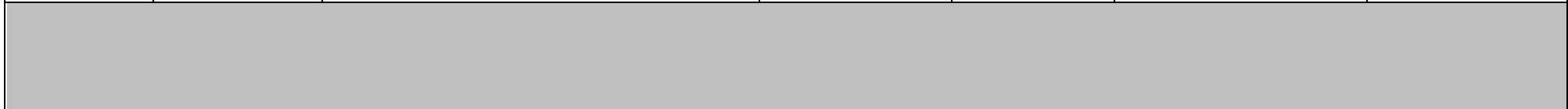


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17 October 2022 17	Item 5. Corporate Risk Register	Risk Management Framework to be presented to committee once new lead officer had been appointed and had time to develop the framework – Steve Crabtree / Sam Smith (to pass to new officer) by March 2023.	Sam Smith / Steve Crabtree	July 2023	Update – Interim Risk Manager appointed and started 27 February 2023	
		New Risk Management Framework needed clearer articulation around risks and what the Council's appetite around those top risks were.	Sam Smith / Steve Crabtree	July 2023	As above	



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28 November 2022	Item 5. Annual Report of Corporate Complaints 2021/22	Complaint Manager to discuss with procurement how they can ensure that when any new contracts for the delivery of services are tendered complaints management is always being determined before the contract is awarded	Belinda Evans / Procurement	March 2023 onwards	Update – Discussion with the procurement team ongoing	
	Item 7. Treasury Management Report – Mid Year Report	Officers to quantify the risks around financing and the life of assets. This would enable the Council to have in its sight the risks around the gap in the lifetime of debts versus assets.	Carole Coe / Fiona Leverton / Cecilie Booth	July 2023	Ongoing	
	Item 11. Work Programme	Officers to work with Procurement to ensure an update report was presented to committee for March taking on board comments by the committee made at the previous meeting	Lesley Meeks / George Wallace / Richard McCarthy	March 2023	Ongoing, procurement are working to update members on those issues raised at the October meeting, initial report presented at January meeting.	

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30 January 2023	Item 4. Actions Arising	Councillor Coles to address the Overview and Scrutiny Committee at the Combined Authority to get clarity over whether the Council or the Combined Authority received a refund from Stagecoach for a cancelled bus journey that was subsidised by the Council.	Councillor Andy Coles	TBC	Note to be sent round to all Audit members – Cllr Coles now taking lead and will ask at Combined Authority Overview and Scrutiny Meeting	
	Item 5. Anti-Fraud and Corruption	Officers to include within the Annual Fraud Report a picture of what avenue reports of fraud or corruption were being channelled through and what form this took.	Steve Crabtree	July 2023	Due to Committee in July 2023	
	Item 6. Internal Audit Plan 2023/24: Approach to Audit Planning	Chief Internal Auditor to include specific reference to Treasury Management under Financial Governance in Audit Plan.	Steve Crabtree	March 2023	Included within the IA Plan report on March 2023 agenda	
		Officers to investigate how it was possible to demonstrate having the Chief Internal Auditor on the board of Peterborough Limited could be seen as impartial.	Rochelle Tapping / Cecilie Booth	TBC	Ongoing	

	Item 7. Update on Procurement	Any interim information on the criterion used to award contracts/procure services (especially around climate change and social value) to be sent to members of the committee before the March meeting if applicable.	Richard McCarthy / George Wallace	March 2023	To be circulated or included in part of March report	
	Item 11. Debt Writes exceeding £10,000	Debt write-off report to be deferred to March meeting to include confidential appendix.	Chris Yates	March 2023	Ongoing – to be updated for March meeting	

## Completed Actions

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS/ACTION UPDATE	DATE COMPLETED
20 June 2022	Update from EY	Breakdown in £118 million difference in valuation of assets	Cecilie Booth/Emma Riding	Before Committee 25 July 2022	Completed and sent to Committee 22 July 2022.	22 July
21	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  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  17 October 2022
		Officers to investigate if there are any unspent S106 monies being held on account and report back	Cecilie Booth/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. 2. Assets Dashboard over £5 million – if possible 3. Material arrangements and working with joint ventures/partners 4. Financial Plan and Improvement Panel report 5. Risk Management – ensuring controls in place 6. Budget Setting and Scrutiny Process	Dan Kalley	25 July 2022	Completed and items listed on work programme	25 July 2022
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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 that could be provided in future. Will be incorporated into 2022/23 out turn reports	28 November 2022
	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/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	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 5. 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.	Lesley Meeks / Richard McCarthy / Cecilie Booth	Starting from January 2023	Report being presented to committee 30 January 2023	30 January 2023 report presented to committee
	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	Being presented at committee meeting 30 January 2023	Completed and presented 30 January 2023
	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 / Jens Gemmel	March 2023	2 <sup>nd</sup> report being presented to committee on 30 January 2023	Completed
	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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28 November 2022	Item 5. Annual Report of Corporate Complaints 2021/22	Complaint Manager to compile briefing note for members comparing compensation awarded for complaints in previous years.	Belinda Evans	February 2023	Ongoing briefing note to be circulated	<b>Note sent 13 February 2023</b>
		Committee to see more detail on Aragon's complaints including complaint outcomes (justified/not justified) and which services the complaints are for.	James Collingridge	March 2023	Ongoing briefing note to be circulated	<b>Note sent 13 February 2023</b>
25	Item 6. Internal Audit – Mid-Year Progress Report	Officers to review the overall resources of the Internal Audit team to ensure assurances could be given to the Audit Committee	Steve Crabtree / Cecilie Booth	March 2023	Update to be given to Audit Committee members, this will also be updated on at the January 30 2023 meeting as part of Internal Audit emerging themes.	<b>Completed January 2023</b>

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