

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
13	Item 3. Minutes of the previous meeting	Executive Director Corporate Services and S.151 Officer to raise issue over the time taken to complete audits with EY.	Cecilie Booth	July 2023	Will be reported as part of Statement of Accounts report
	Item 4. Actions and Matters Arising	Senior Democratic Services Officer to update actions log to previous meeting actions and any outstanding.	Dan Kalley	July 2023	Complete for July meeting
		Officers to follow up action on including Complaints Procedures when issuing new contracts and discussions had with Procurement.	Dan Kalley/Belinda Evans	July 2023	
	Item 5. Annual Audit Committee report	Annual Audit Committee Report to include acknowledgement of independent members and review tone around some of the highlights/concerns outlined.	Dan Kalley	July 2023	Completed and included, will be presented to Full Council 26 July
	Item 6. Internal Audit Plan 2023/24	Chief Internal Auditor to reflect on suggestion of reporting lines and using the Group Auditor to develop their knowledge and skills.	Steve Crabtree	July 2023	
	Item 7. Procurement Update	Officers to ascertain whether the same criteria applied to external organisations around climate and social values could be implemented internally.	Richard McCarthy/Lesley Meeks	September 2023	
		Officers to produce list of large contracts and bring to committee's attention the status/risks of those contracts in terms of procurement.	Richard McCarthy/Lesley Meeks	September 2023	

	Item 8. Use of Regulatory Investigation Powers Act 2000	Interim Head of Legal and Deputy Monitoring Officer to investigate how many times the RIPA Policy had been used over the past five years.	Adesuwa Omoregie	July 2023	
	Item 10. Work Programme	Item on Council Commercial Activities to move to September meeting	Dan Kalley	July 2023	Complete and on work programme for September

Outstanding Actions

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS/ACTION UPDATE
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.	Charlotte Palmer	TBC	Note to be sent round to all Audit members
	Item 5. Anti-Fraud and Corruption	Officers to present 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	Details have been included where appropriate
28 November 2022	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.	Jill Evans/Fiona Leverton/Cecilie Booth	July 2023 moved to September 2023	Ongoing
17 October 2022	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 – Mike Dixon	Mike Dixon	March 2023, moved to July 2023	UPDATE: A draft strategic risk register has been established and shared with Corporate Leadership Team. Once this has been amended etc., this will be provided to Audit

					Committee along with the RMF.
		New Risk Management Framework needed clearer articulation around risks and what the Council's appetite around those top risks were.	Mike Dixon	March 2023, moved to July 2023	See above. Timescale for the new framework is proposed as September 2023.
31 August 2022 (Extraordinary) 16	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, item moved to July 2023 (if any changes are made)	Ongoing – final sign off of accounts at July meeting
		Officers to liaise with EY to remove information held in Appendix H from the final report	Jill Evans/Tony McGuinness/Cecilie Booth	March 2023 item moved to July 2023 (when final report ready)	Ongoing
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

	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	A separate appendix has been included with the report setting out the assurance sources.
	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 Audit Committee going beyond the checklist in the CIPFA "Toolkit for Local Authority Audit Committees"	Audit Committee Chair/Steve Crabtree	July 2023	Meeting to be scheduled with new Chair of committee, questionnaire to be sent out end of the year. Aim for November 2023
		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/Rochel le Tapping	July 2023	The Terms of Reference will form part of the overall constitution and governance review. Aim for November 2023

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