

**APPENDIX A**

**AUDIT COMMITTEE: RECORD OF ACTION TAKEN**

**MUNICIPAL YEAR: MAY 2023 - APRIL 2024**

<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>
15 24 July 2023	Item 6. Verbal Update EY	Officers to liaise with EY to start the audit for the 2021/22 accounts as soon as possible and to present a timeline for action.	Jill Evans/Cecilie Booth	Ongoing	Officers arranging an in-person meeting with EY to talk about this. The 21/22 audit will be delayed due to EYs internal review affecting the completion of the 20/21 audit.
	Item 8. Annual report Insurance	Officers to benchmark against other local authorities in relation to data around fraud and investigations and circulate briefing note.	Steve Crabtree	November 2023	
	Item 13. Budget Outturn Report	Officers to get details of the overspend in legal and circulate to members of the committee.	Cecilie Booth	September 2023	Briefing note circulated.

### Outstanding Actions

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS/ACTION UPDATE
20 March 2023	Item 4. Actions and Matters Arising	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 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	To be included in report
		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	To be included in report
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
28 November 2022	Item 7. Treasury Management	Officers to quantify the risks around financing and the life of assets. This would enable the Council to have in its sight	Jill Evans/Fiona Leverton/Cecilie Booth	July 2023 moved to September 2023, to be	Ongoing – to be part of report November 2023

	Report – Mid Year Report	the risks around the gap in the lifetime of debts versus assets.		presented November 2023		
17	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 moved to September 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 moved to September 2023	See above. Timescale for the new framework is proposed as September 2023.
25 July 2022	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 moved to November 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/Rochelle Tapping	July 2023 moved to November 2023	The Terms of Reference will form part of the overall constitution and governance review. Aim for November 2023
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