

**AUDIT COMMITTEE: RECORD OF ACTION TAKEN
MUNICIPAL YEAR: MAY 2024 - APRIL 2025**

1: ACTIONS FROM THE LAST MEETING

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS/ACTION UPDATE
18 March 2024	Item 6: EY Annual Report	<ol style="list-style-type: none"> 1. That the 2020/21 EY Annual Report be noted as reviewed. 2. That an interim officer report in consultation with EY be provided to the Chair in April updating on progress made towards having a fully audited set of 2023/24 accounts in line with government guidelines. 	Jill Evans, Service Director	April 2024	
18 March 2024	Item 8: Audit Committee – Terms of Reference	<p>That the Audit Committee recommends to Full Council the adoption of the amended Terms of Reference for the Audit Committee subject to the following further amendments:</p> <ol style="list-style-type: none"> 1. Section 2 in relation to Training be updated to reflect the requirement to have a training needs assessment prior to joining the Audit Committee as well as ongoing annual training. 2. Section 5.2 of the Terms of Reference be updated to include review and approve the annual statement of accounts. 3. Section 6.3 of the Terms of Reference be updated to reflect that the Vice Chair can Chair the Audit Committee in the event of any Independent Chair being available. 	Adesuwa Omoregie, Interim Director of Legal and Governance and Monitoring Officer	May 2024	<p>The amended Terms of Reference were adopted by Full Council at its meeting on 20 May 2024 and now form part of the Council's Constitution.</p> <p>It is appended within the Annual Audit Committee report on July 2024 agenda.</p>

2: OUTSTANDING ACTIONS COMPLETED

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS / ACTION UPDATE
29 January 2024	Item 4: Terms of Reference	The Interim Director of Legal and Governance and Deputy Monitoring Officer produce a revised version to include the points raised by Members and that this be presented as an item for approval, minus a full report, at the next meeting of the Committee, to be held on 18 March 2024.	Adesuwa Omoregie, Interim Director of Legal and Governance and Monitoring Officer	March 2024	A revised version of the Terms of Reference was presented to the Audit Committee at its meeting of 18 March 2024 and recommended to Full Council for approval.
29 January 2024	Item 6: Risk Management	A risk management framework report be presented to the next meeting of the Committee, to be held on 18 March 2024	Gerry Roche, Risk Manager	March 2024	The Internal Audit: Strategy and Annual Plan 2024/25 was approved by the Audit Committee at its meeting on 18 March 2024.
29 January 2024	Item 8: 2024/2025 Draft Treasury Management Strategy	Having commented on the draft 2024/25 Treasury Management Strategy, the Committee RESOLVED to note that this would now be presented for approval as part of the MTFS at Full Council in March 2024.	Cecilie Booth, Executive Director of Corporate Services and S151 Officer	March 2024	The MTFS was approved by the Full Council at its meeting on 21 February 2024.
27 November 2023	Item 8: Audit Committee Terms of Reference	The Interim Director of Legal and Governance (Monitoring Officer) to take onboard the comments made by the Committee regarding the proposed changes to the Terms of Reference and bring back to a future agreed Committee date for consideration of adopting the revised Terms of Reference prior to being taken through the next stages.	Adesuwa Omoregie, Interim Head of Legal and Governance and Monitoring Officer		An updated Terms of Reference for the Committee was adopted by Full Council on 20 May 2024.

3: OUTSTANDING ACTIONS PENDING

DATE OF MEETING	AGENDA ITEM	AGREED ACTION	OFFICER RESPONSIBLE	DUE DATE	CURRENT STATUS / ACTION UPDATE
29 January 2024	Item 6: Risk Management	A training event be held for Members of the Committee once the Framework was ready.	Gerry Roche, Risk Manager	March 2024	A training session for Members has been scheduled for 9 September 2024.
29 January 2024	Item 9: Annual Governance Statement Review	Having thoroughly reviewed progress against significant issues included within the 2022/2023 Annual Governance Statement, the Committee RESOLVED to note the proposals as to the production of the 2023/2024 Statement by way of a working group comprising key officers and review by the Chief Internal Auditor.	Adesuwa Omoregie, Interim Head of Legal and Governance and Monitoring Officer	July 2024	The report will be Included on July 2024 agenda as part of the final accounts.
27 November 2023	Item 5: Internal Audit Mid Year Progress Report 2023/2024	Executive Director, Corporate Services to consider Insurance being removed from Internal Audit and sitting within Risk Management	Cecilie Booth, Executive Director for Corporate Services and S151 Officer	March 2024	
27 November 2023	Item 5: Internal Audit Mid Year Progress Report 2023/2024	Clearer definitions of the recommendation ratings to be provided to the Committee.	Steve Crabtree, Chief Internal Auditor	January 2024	Revisions will be included as part of the Audit Charter assessment.
11 September 2023	Item 15: Work Programme	Democratic and Constitutional Services Manager would discuss with the Head of Commercial & Procurement for a standing item to be included on the Work Programme to provide Members with a list of large contracts.	Democratic Services / Richard McCarthy	January 2024	The revised Work Programme for this Committee now incorporates a series of "procurement deep dives". Members will be expected to confirm.

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