

25 September 2023

Committee Decision Tracking Chart

Ward(s): All

Portfolios: All

Purpose: Review

1. Aim

This report provides Audit Committee with a chart tracking all of its decisions for which a follow-up is required, to enable Members to monitor any outstanding actions and seek updates at future meetings where applicable.

2. Summary

Items in the tracking chart cannot be discussed in any detail at this meeting, as a proper and full report is required by law in order for the Committee to formally consider an item. Members, however, may wish to seek a brief update / assurance on an item or request a report back to a future meeting where it is deemed that insufficient progress is being made.

3. Recommendations

The Committee is requested to:

- 3.1 Note the content of the tracking chart and the completed actions, which can now be removed.
- 3.2 Determine if it would like to select any of the items to be brought back to the next / or future Committee meeting.

4. Report detail – know

Audit Committee – Outstanding Items Tracking Chart

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
12 April 2021	Audit Committee Engagement and Participation	<ol style="list-style-type: none"> 1. The Section 151 Officer and Monitoring Officer develop an appropriate list of skills which would benefit members of the Audit Committee. 2. The Section 151 Officer, or their nominated representative, meet with Group Leaders following each election. 3. A skills analysis be undertaken when members are appointed to ensure training can be tailored to their needs. 4. The Councils report template be adopted for Audit Committee and that the report guidelines document be adopted and implemented from May 2021. 5. A guide on Audit be produced in plain English, for all members; and All 60 Members of the Council be invited to attend training on Audit matters when arranged. 	Monitoring Officer	<p>Complete (and ongoing):</p> <ul style="list-style-type: none"> • Report template implemented. • S151 Officer (or nominee) meets with group leaders. • Introduction to Audit Committee Role provided annually. • 121's with new Audit Committee members to discuss skills analysis / training requirements. • All Audit Committee training is open to all Members. • Updated Audit Committee guidance provided to all Committee members • Effectiveness of Audit Committee report presented to April 2023 meeting to agree approach. 	<p>Planned:</p> <ul style="list-style-type: none"> • Self-Assessment of Good Practice to be presented to Committee following workshop held on 11 September analysis) and fed into Annual Report to Council for Audit Committee review in September 2023..

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
				<ul style="list-style-type: none"> • Audit Guide in development for new members. Best practice guidance distributed and members briefed at April 2023 meeting. • Workshop agreed for effectiveness review meeting (including skills analysis) for 11 September 2023. 	
22 February 2022	External Audit Annual Report 2020/21	Regular updates on the Proud programme are taken to the appropriate Scrutiny Committee.	Scrutiny Overview Committee (SOC)	<p>This was included in the Scrutiny Overview Committee and Social Care and Health Overview and Scrutiny Committee (OSC) areas of focus report for 2022/23.</p> <p>The Committees have prioritised other items and did not add the Proud item at the time. However, if capacity becomes available the Chair will consider adding it on.</p>	Audit Committee will be advised of any updates.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
21 November 2022	Risk Management Strategy Review	The Chair expressed a wish for officers to take the idea of a more collective approach to the risk appetite to a collective workshop or similar body.	Head of Finance and Assurance	RMS update to be completed and published by end September. Risk workshop of Directors Group and Risk Champions to be arranged.	End September. Autumn 2023
2 March 2023	Notification of any issues of importance for consideration at a future meeting	Request for a report to the next meeting in relation to assurances around the system(s) of control on Voter I.D.	Director of Governance	Report presented to 11 April meeting. Follow up report requested by Committee assessing the systems of internal control / lessons learned.	On work programme for 25 September 2023 to allow national data from the electoral commission in relation to the process nationally.
2 March 2023	External Audit - Informing the Audit Risk Assessment	Referring to Page 257 (Q2), requested in future if distinction and if it could be made explicit in relation to Members' and Officers' Register of Interests. More general, following a discussion that confirmed that the risk assessment in the main is informed by the overall system of internal control, a request that if any parts were based on other factors (such as an individual officers understanding) that for transparency purposes that could	Head of Finance - Technical and Transactional		February/March 2024 (Subject to Committee timetable) - Informing the Risk Assessment report.

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		be made clear along with the details of that relevant officer wherever possible.			
2 March 2023	Internal Audit Work Plan and Charter 2023/24	The Chair asked for a briefing note to be prepared for Committee Members on the issue of outstanding money owed to Adult Social Care (as recently discussed at the Scrutiny Committee) and circulated at the earliest opportunity.	Executive Director – Adult Social Care	A note is being prepared and will be circulated outside of the meeting.	Note to be circulated prior to September meeting.
11 April 2023	Review of the Effectiveness of the Audit Committee	Audit Committee agreed the proposal outlined in 4.9 of the report.	Head of Finance and Assurance		Self-Assessment against CIPFA checklist to be reported to September meeting. Work Programme 2023/24 includes further review.
26 June 2023	Annual Review of Effectiveness of the System of Internal Control and Annual Governance Statement (AGS) 2022/23	<p>Staff Annual Performance Conversation recording on Ones Source. Deborah to raise with management team to ensure greater compliance.</p> <p>In the updated AGS can the following be included:</p> <ol style="list-style-type: none"> Control environment for Climate Emergency Action Plan. 	<p>Interim CEO</p> <p>Head of Finance and Assurance</p>	<p>Item raised at CMT.</p> <p>Complete. Updated AGS shared with Chair and External Audit.</p>	<p>Complete.</p> <p>Included within updated AGS to be presented to Audit Committee in November 2023, alongside the post audit Statement of Accounts.</p>

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		<p>2. Simple paragraph setting out what we believe are the key risks are likely to be for the Council over the next 12 – 24 months and how the council intends to manage them for openness and transparency.</p>			
26 June 2023	Audit Committee Role, Remit and Work Programme 2023/24	<p>In addition, it was agreed that a hybrid combined workshop / training session to undertake the self-assessment.</p> <p>The effectiveness review to be also extended to officers who attend Audit Committee as well as the External Auditors to get a more rounded view.</p> <p>The Chair stated that in the terms of reference (TOR) for 'financial management arrangements', he held some concern with the wording, as he did not wish for the Committee to get into a monitoring or scrutiny function (but should just be seeking assurance). Look at revising wording to make this point clear and unambiguous.</p>	Head of Finance and Assurance	<p>Arranged for 11 September 2023.</p> <p>Implemented.</p> <p>Amended.</p>	<p>Workshop held and report included on agenda for September 2023 meeting.</p> <p>As above.</p> <p>Complete. Updated TOR approved by Council on 10 July 2023.</p>

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		The Committee to be updated as soon as the new contract for Internal Audit had been drafted so Members could have input into the process.		Contract documents due to be completed September 2023. Discussion with Chair on member input.	New contract in place 1 April 2024.
26 June 2023	Pre-Audit Draft Statement of Accounts 2022/23	The Committee asked what the accounts look like without the Pension liability. Officers agreed to add something to the covering report in September when the accounts come back to cover this.	Technical Accounting Treasury Management & Education Finance Manager	Statement of Accounts due to be presented to November Committee due to Audit delay. Update report being presented to September Committee on progress.	Final post-audit Statement of Accounts.

N.B. As soon as an item has been satisfactorily resolved, it will be removed from this tracking chart.

5. Financial information

None arising directly from this report. Detailed resource and legal considerations would be provided in any subsequent follow up report requested by the Committee.

6. Reducing Inequalities

The Audit Committee has a responsibility to ensure that the council provides oversight of the financial reporting process, the audit process, the company's system of internal controls and compliance with laws and regulations. Ensuring compliance with laws and regulations ensures that inequalities are reduced as the process is fair, open and transparent.

7. Decide

The Audit Committee is seeking to ensure that the Council can be assured that there are sufficient controls in place to ensure that the council is held to account and that processes are monitored and challenged where necessary and may wish to select items to consider.

8. Respond

If Committee Members would like to select any of the items to be taken to a future Committee meeting this will be actioned by officers and included on the work programme.

9. Review

The Committee decision tracker is updated after each Committee meeting to ensure that actions agreed at Committee are reviewed and monitored by Members. Any completed actions are then removed.

Background papers

None.

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