

Audit Committee – 14th January 2019

Committee Decision Tracking Chart

1. Summary of report

- 1.1 This report provides the 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.
- 1.2 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.

2. Recommendation

- 2.1 The Committee is requested to:
 - 1. Note the content of the tracking chart.
 - 2. Determine if it would like to select any of the items to be brought back to the next / or future Committee meeting.

3. Resource and legal considerations

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

4. Citizen impact

- 4.1 None arising directly from this report. Detailed Citizen Impact considerations would be provided in any subsequent follow up report requested by the Committee.

5. Environment impact

- 5.1 None arising directly from this report. Detailed Environment Impact considerations would be provided in any subsequent follow up report requested by the Committee.

6. Performance and Risk Management Issues

- 6.1 None arising directly from this report. Detailed Performance and Risk Management considerations would be provided in any subsequent follow up report requested by the Committee.

7. Equality Implications

7.1 None arising directly from this report. Detailed Equality implications would be provided in any subsequent follow up report requested by the Committee.

8. Consultation

8.1 Nothing specific arising from this report. Detailed consultation would be provided in any subsequent follow up report requested by the Committee.

Background papers

Previous reports and minutes to the Committee.



Vicky Buckley – Head of Finance
3 January 2019

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Audit Committee – Item Tracking Chart

Date considered	Item Title	Action agreed by Committee	To be actioned by / date to be actioned by	History / Updates / Referrals back to Committee
18/06/18	Financial Health Indicators 2017/18	In relation to the Council tax collection deficit, the Chair sought assurance from Sarah that outstanding debt collection is included in the scope of the annual internal audit of Council Tax. The Chair asked Internal Audit to report back to the Committee when this Audit was completed.	Sarah Knowles / when the Audit has been completed.	Internal Audit of Council Tax included in 2018/19 audit plan Quarter 4.
18/06/18	Annual Governance Statement 2017/18 including Annual Review of Effectiveness of Internal Control	The Chair asked for an update to the July meeting of the Audit Committee on the systems of control around I.T. disaster recovery.	Sarah Knowles / July Meeting	IT Disaster Recovery included in the ICT audit plan for 2018/19.
18/06/18	Summary of Priority 1 Recommendations	The Committee requested updates on the Domiciliary Care and Procurement items once the follow up Audits had been completed.	Sarah Knowles / July Meeting	Domiciliary Care follow-up included in Progress Report to 24 th July meeting. Procurement report not yet finalised.

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

Date considered	Item Title	Action agreed by Committee	To be actioned by / date to be actioned by	History / Updates / Referrals back to Committee
24/07/18	Post – Audit Statement of Accounts 17/18 inc. AGS & Audit findings report	<p>Arising from discussion on the reply to Councillor Robertson’s question, Councillor Craddock requested some more info around the Adult Social Care Debt Provision.</p> <p>Councillor Fitzpatrick wished to know how much of the £25.89 million debt was over a year old? Vicky agreed to circulate a briefing note to clarify this matter.</p> <p>In referring to the paragraph in Councillor Robertson’s reply in relation to ‘rise in Council Tax bad debt’, the Chair asked if the relevant Director could provide a briefing note on this matter as it seemed a little peculiar as increased council tax led to increased debt, suggesting strategy of increasing tax may be risky. Vicky agreed to get a briefing note circulated.</p>	Separate note to be distributed to Members. Head of Finance	A note was circulated to members on 18 September 2018.
24/07/18	Performance Management Framework	<p>The Committee asked for the following to be reflected within the Framework: -</p> <ul style="list-style-type: none"> • EPR appraisals indicators – targets and achieved data; • Mandatory training provisions for staff and Councillors alike • Average sickness figures / targets / trends 	Helen Dudson to provide an update on these recommendations in due course.	Amended report approved by Cabinet on 24 October.

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Date considered	Item Title	Action agreed by Committee	To be actioned by / date to be actioned by	History / Updates / Referrals back to Committee
24/07/18 & 24/09/18	Audit Committee Revised Work Prog 18/19 & Training Prog	<p>24/07/18 – Fred to email Members and arrange suitable dates for Training Sessions. It was deemed that 1 hour was not sufficient and meeting before the Committee commences at 6.00pm was not suitable for all Members. In addition, the Chair queried whether it was worth opening up the training to all Members as some may need to substitute on the Committee from time to time.</p> <p>The Committee asked for the training programme to be a ‘live programme’ so that anything identified as a ‘training need’ can be added as necessary. Vicky advised that the team were also happy to organise any one to one training for Members as appropriate.</p> <p>24/09/18 – Fred to email Councillor to see preferred method of training delivery – i.e. stick with original dates as set out in email on 07/08/18 or revert back to training sessions which immediately precede Committee meetings.</p>	Fred Hancock.	<p>24/07/18 – Training dates have now been set as: -</p> <ul style="list-style-type: none"> • 20th September • 10th January • 11th April <p>All commencing at 6.00pm in a Conference Room at the Council House.</p> <p>Members have been notified of the above via email on 07/08/18.</p> <p>Update: 24/09/18 – Email sent to Members on 26/09/18 seeking preferred training delivery method. Agreed to hold at 5.00pm before each meeting.</p>

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24/09/18	Annual Audit Letter for the Year Ending 31 March 2018	<p>Councillor Robertson referred to page 11 of the EY report in relation to surplus land and requested further information in terms of what this related to in particular. Vicky stated that this had been reported previously and that she would forward a briefing note onto all Members on this matter.</p> <p>Councillor Butler enquired as to how the ICT ensured best value of ICT equipment procurement given that the phone he had been given was available much cheaper on-line than the price stated on the box of the telephone he had received from ICT. Vicky agreed to seek further information on this matter from ICT and send a briefing note out to all Members.</p> <p>The Chair asked if the scope of the procurement Audit could be extended to incorporate preferred supplier lists and the extent to which, if any, services could go outside of such lists.</p> <p>In reference to 3.4 of the report, the Chair sought assurance around the valuation of BHX and the potential impact of BREXIT. Vicky advised that more will be known in relation to this particular matter in the New Year and a report would come to the Committee, if appropriate, at that time.</p>	<p>Vicky Buckley to produce a briefing note.</p> <p>Vicky Buckley to produce a briefing note.</p> <p>Sarah to note for future report on the procurement audit.</p> <p>Vicky to report back to the Committee, as appropriate, when further information known.</p>	<p>An email was circulated to members on 3 October 2018.</p> <p>An email was circulated to members in December 2018.</p> <p>Noted.</p> <p>N/A.</p>

Date considered	Item Title	Action agreed by Committee	To be actioned by / date to be actioned by	History / Updates / Referrals back to Committee
24/09/18	Review of the Effectiveness of the Audit Committee	<p>Vicky / the Chair asked all Members to complete their self-assessment questionnaire at their earliest convenience (but by the end of October). Vicky to resend questionnaire to all Members via email with reminder to complete and return by end of October.</p> <p>A Discussion ensued about the importance of having a certain level of continuity in terms of Audit Committee Membership from the Groups nomination each year, as it is vitally important that a good level of experience is maintained in order for the Committee to undertake and sign off important work early each Municipal Year when new Members are still learning and require training. Vicky advised that she has held some initial discussions with the Head of Legal and Democratic Services, but the ultimate decision is in the gift of each Group Leader. Members stated that they would feedback this point to their respective Group Leaders. The Chair asked for this matter to be reflected in the questionnaire reply and for it to be noted in the minutes so that it can be formally sent to the Group Leaders from the Committee for their consideration.</p> <p>The Chair enquired whether other Council departments should also fill in the questionnaire</p>	<p>Members to complete and return their self-assessment questionnaire by the end of October.</p> <p>Vicky to amend the questionnaire. Fred to send copy of finalised minute in relation to this matter to Group Leaders.</p> <p>Vicky to respond to Members in due course.</p>	<p>All but one member has returned their completed assessment.</p> <p>An email was sent to PA's of Group leaders on 8 November.</p> <p>Reviewed and determined that questionnaire was probably not the most</p>

		<p>as well? Vicky asked if she could have some time to come up with proposals and come back to the Committee. The Chair asked all Members to be kept informed and to keep it fluid rather than just waiting until January.</p>		<p>appropriate route for other council departments as this related to the Committee's own view of effectiveness. A potential solution for discussion could be feeding into this review via the production of the AGS. Vicky to discuss further with the Chair.</p>
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24/09/18	Counter Fraud and Corruption Arrangements	<p>Vicky advised that she will report back to the Committee on the Action Plan in January.</p> <p>The Chair asked that when the strategy is circulated at the January meeting, can any deviation from good practice be management be highlighted within the report.</p>	<p>Vicky to report back to January meeting.</p> <p>Vicky to note and incorporate into the report.</p>	On agenda for January meeting.
24/09/18	Internal Audit Progress report 18/19	<p>Vicky / Sarah to call Forest Arts to the January meeting for the Committee to seek assurance.</p> <p>Councillor Robertson enquired about the Community Alarms and whether it was worth calling a manager to the January meeting. Vicky advised that this matter would be going to Cabinet in October, which could affect the Committee decision. The Chair called for an update on this at the January meeting to help the Committee decide if it wishes to call management in on this matter.</p> <p>The Chair also queried the Pheasey Park report. Sarah advised that the next Audit on this was due in Quarter 4. The Chair stated that if there was no improvement, he would like this to be brought to the Committee straight away and for management representation to be present.</p>	<p>Vicky / Sarah to action.</p> <p>Report back to January meeting to decide whether or not to call this item into a future meeting or not.</p> <p>Sarah to note.</p>	<p>Follow up responses received and included in Progress report to January meeting.</p> <p>A decision was taken by Cabinet in October to cease the service from 2019/20.</p> <p>Audit commences in January 2019.</p>