

2 March 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
12.4.21	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	Complete (and ongoing): <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 arranged annually. • Treasury Management arranged for all council members. • Further Member training provided, as necessary. 	Planned: <ul style="list-style-type: none"> • Self-assessment of effectiveness of Audit Committee on work programme for 2022/23 for March 2023 meeting. • Audit Guide in development for new members.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
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>Audit Committee will be advised of the updates when the Committee considers the item. Social Care and Health OSC 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>	Further updates will be provided when received by each of the Committees.
26 September 2022	Risk Management Update – Strategic Risk Register (SRR2 and SRR7)	That the LGA Peer Review when completed be reported to a meeting of the Audit Committee.	Executive Director – Resources and Transformation	Awaiting report.	To be included on work programme once available.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
26 September 2022	Risk Management Update – Strategic Risk Register (SRR)	<p>That officers consider whether the cost-of-living crisis should be established as a risk in its own right.</p> <p>That an update on the actions being taken to mitigate the cost-of-living crisis be presented to the Audit Committee.</p>	Head of Finance and Assurance		SRR to be presented to 2 March 2023 Committee.
21 November 2022	Statement of Accounts Audit Progress 2021/22	<p>1. Infrastructure Assets Statutory Override - that the frustration of the Committee be conveyed by officers to the government.</p> <p>2. Pension Fund Valuation – problems with the valuations to be raised with the West Midlands Pension Fund.</p>	Interim Head of Finance – Technical and Transactional		Complete – letters approved by S151 Officer and sent.
21 November 2022	External Audit Annual Report 2021/22	That the timescale and completion dates for the four recommendations be provided to the next Committee.	Head of Finance and Assurance		Complete - amended VFM findings report with completion dates circulated to Committee members. Final Annual Report will contain these,

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		Updated Risk Management Strategy to be presented to 11 April 2023 Audit Committee.
21 November 2022	Counter Fraud and Corruption Arrangements update	<p>1. The Committee to be presented with information on a potential renewal of the Solihull contract before the renewal date.</p> <p>2. The Internal Audit report on the pandemic funding and its spending arrangements be shared with members of the Committee outside of the meeting.</p>	<p>Head of Finance and Assurance</p> <p>Head of Internal Audit</p>		<p>Prior to July 2023.</p> <p>Complete – Review of Covid-19 Governance and Controls audit report circulated to Committee members.</p>
21 November 2022	Annual Report of the Audit Committee 2021/22	The Annual Report of the Audit Committee 2021/22 be approved and the Vice Chair of the Committee, during 2021/22, present the report to the next meeting of Council.	Head of Finance and Assurance		Complete – Presented to Council on 9 January 2023.

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.

Author

Vicky Buckley, Head of Finance and Assurance

☎ 652326

✉ vicky.buckley@walsall.gov.uk