

**09 April 2024**

**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 actions, which when completed will 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
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.
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	<p>Risk workshop of Directors Group and Risk Champions to be arranged.</p> <p>Following appointment of the new Chief Executive and other changes on CMT, CMT agreed it was timely to undertake a review of the Strategic</p>	Joint CMT/ Directors Risk workshop held on 29 February 2024 and the revised SRR will be presented to Audit Committee in the new municipal year.

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				Risk Register (SRR): a joint CMT/ Directors Risk workshop has been arranged for 29 February 2024.	
20 November 2023	Risk management update – Strategic Risk Register (SRR2)	Members requested that, given the significance / importance of SRR2, an update report be submitted in 6 months' time for further review.	Executive Director for Resources		Added to work programme for June 2024.
20 November 2023	Draft Auditor's Annual Report 2022/23 – Value For Money	<p>Authority was granted for External Auditor's to present this report to full Council when finalised.</p> <p>Committee agreed that it should receive an update in 6 months on progress in implementation of actions agreed in response to auditor recommendations.</p>	<p>Head of Finance and Assurance / Grant Thornton</p> <p>Head of Finance and Assurance</p>		<p>Presented to Council on 8 January 2024.</p> <p>On work programme for June 2024 – as part of the Annual Review of the Effectiveness of the System of Internal Control and Annual Governance Statement.</p>
20 February 2024	Risk management update – Strategic Risk and Strategic Risks 8 & 9	<p>The Committee requested that:</p> <ul style="list-style-type: none"> <li>• Dates be added to ongoing items on the SRR;</li> <li>• Risk 9 – CMT to review the risk score of 16 for to determine if it is realistic;</li> </ul>	Head of Finance and Assurance		The SRR will next be considered by CMT in April and Committee's queries will be considered at that meeting.

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	Internal Audit Work Plan and Internal Audit Charter 2024-25	<ul style="list-style-type: none"> <li>That all Risk target scores be checked by CMT to ensure that they are realistic or are they aspirational.</li> </ul> <p>The Committee selected Risk 12 (Significant Failure of Governance – a breakdown in governance to merit formal external intervention either from Auditors or central government) for Review at the next meeting.</p> <p>The Committee requested CMT to consider making Workforce (Recruitment / Retention / development) its own Strategic Risk.</p> <p>The Committee requested Internal Audit to complete an Audit of the areas covered with SSR 8 &amp; 9 if possible, OR at least the high level governance areas for each if not (due to the high risks and potential implications associated with both). However, where relevant, the Committee would</p>	Director of Governance and S151 Officer		<p>On agenda for 9 April Audit Committee meeting.</p> <p>The SRR will next be consider by CMT in April and Committee’s queries will be considered at that meeting.</p> <p>Final Audit Plan 2024/25 is on agenda for 9 April Audit Committee meeting.</p>

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		not seek to disrupt such a critical system development.			
20 February 2024	Internal Audit Progress Report 2023/24	The Committee requested that Executive Directors chase up responses to outstanding issues from 2021/22	Head of Internal Audit.		Progress report on agenda for 9 April Audit Committee meeting.

**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**

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