

**17 February 2025**

**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

##### 4.1 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.
9 April 2024	Counter Fraud and Corruption Arrangements Update	Following discussion on the relationship between the Strategic Risk Register and work to finalise the Fraud Risk Register, and the new Economic Crime and Transparency Act 2023, the Committee asked if Management had made a determination regarding the possibility of fraud being included as its own risk on the SRR.	Assurance Manager	Management on 9 April advised that it wasn't at present but agreed to pick this matter up with Senior Management and feedback. In any case, it would likely be dependent upon what the new guidance in relation to the 2023 Act stated when issued.	<p>The SRR will next be considered by CMT in May and Committee's queries will be considered at that meeting and reported to Audit Committee in September 2024 as part of the formal SRR update.</p> <p>Sept update: recommending the consideration of the addition of a risk to the strategic risk register is</p>

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				Sept Update: new guidance in relation to the 2023 Act is now expected in 2025. Work on directorate fraud risk registers is underway with the intention of workshops in the Autumn. There is a risk relating to fraud included in the R&T directorate risk register.	deferred to the February 2025 report when an update on counter fraud and corruption arrangements is planned and more may be know regarding the 2023 Act.
25 September 2024	Item 10 - Risk Management Update - Strategic Risk Register and Assurance Map	The following strategic risks be brought back to the Committee for further scrutiny during the remaining meetings for the year. - SRR 15 - SSR 14 - SRR 11 - SRR 7	Assurance Manager and relevant risk owner		SRR 15 – included in work plan for meeting 04.12.24  SRR 14 – included in work plan for meeting 17.02.25  SRR's 11 and 7 – included in work plan for meeting 30.04.25.
25 September 2024	Item 13 – Review of the Effectiveness of the Audit Committee – Action Plan Update	Full review of effectiveness to be completed ASAP	Assurance Manager		February 2025 for reporting at April 2025 meeting (as per work plan).
4 December 2024	8 – Post Audit Statement of Accounts 2023/24, Annual Governance Statement and	<ul style="list-style-type: none"> <li>Report recommendations approved, but changing the relevant ones to state “delegate to the S151 and the Chair once finalised”, rather than to approve.</li> </ul>	S151		<ul style="list-style-type: none"> <li>Verbal update to be provided at meeting on 17 February.</li> </ul>

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
	Audit Findings Report	<ul style="list-style-type: none"> <li>The Committee will be notified of any subsequent changes made.</li> <li>For any significant / major changes, a special Audit Committee could be called for Members to be briefed.</li> <li>Chair requested updates to Management responses to the recommendations are included into the Committee's Work Programme to provide the Committee with assurance.</li> </ul>		<ul style="list-style-type: none"> <li>Committee members informed when finalised and published, no further changes made.</li> <li>A special meeting has not been required</li> <li>To be built into work plan for following municipal year</li> </ul>	<ul style="list-style-type: none"> <li>June 2025 – When committee consider and approval work plan for 2025-26</li> </ul>
4 December 2024	9 – Auditor's Annual Report	<ul style="list-style-type: none"> <li>In relation to the Governance rating being downgraded, the Chair asked if the work programme could include a process on where we stand on the actions bi-annually.</li> </ul>	S151	<ul style="list-style-type: none"> <li>To be built into work plan for following municipal year</li> </ul>	<ul style="list-style-type: none"> <li>June 2025 – When committee consider and approval work plan for 2025-26</li> </ul>
4 December 2024	10 – Walsall Partnership Overview	<ul style="list-style-type: none"> <li>Partnerships Governance arrangements to be included within the Audit plan going forward and for auditors to utilise professional judgment, taking into account CMT's views, as to which partnership is focussed upon initially.</li> </ul>	Head of Internal Audit	<ul style="list-style-type: none"> <li>Will be considered as part of development of Internal Audit Action Plan for 2025/26</li> </ul>	<ul style="list-style-type: none"> <li>Draft plan will be reported to Audit Committee Feb 2025.</li> <li>Final work plan to Audit Committee April 2025.</li> </ul>



### ***Assurance of Controls***

- 4.2 Tracking the decisions made by the committee provides assurance that follow up actions have been delivered.

### ***Strategic Risks***

- 4.3 Although the committee routinely review the strategic risk register there are no strategic risks directly related to this report.

### ***Annual Statements***

- 4.4 The work of the Audit Committee is reported to Council on an annual basis and tracking delivery of committee decisions assists with the drafting of the report.

## **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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