

20 February 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
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:</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. • Effectiveness of Audit Committee report presented to April 2023 meeting to agree approach. • Audit Guide provided through training material and sessions and revised CIPFA Best practice guidance 	<p>Ongoing:</p> <ul style="list-style-type: none"> • Individual 121 support sessions available to all members of the Committee.

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				<p>distribution with briefing held at April 2023 meeting.</p> <ul style="list-style-type: none"> • Self-Assessment of Good Practice completed at workshop held on 11 September and fed into Annual Report to Council for Audit Committee approved September 2023. • Group leaders signed up to maintaining consistency of membership between years as far as is practical. 	
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.</p>	Audit Committee will be advised of any updates.

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				However, if capacity becomes available the Chair will consider adding it on.	
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	Risk workshop of Directors Group and Risk Champions to be arranged. Following appointment of the new Chief Executive and other changes on CMT, CMT agreed it was timely to undertake a review of the Strategic Risk Register (SRR): a joint CMT/ Directors Risk workshop has been arranged for 29 February 2024.	Joint CMT/ Directors Risk workshop arranged for 29 February 2024, following which a revised SRR will be produced and presented to CMT and Audit Committee.
2 March 2023	External Audit - Informing the Audit Risk Assessment	Referring to Page 257 (Q2), the Committee requested in future if the distinction could be made explicit in relation to Members' and Officers' Register of Interests. Additionally, if the report could include which Officer had provided the response to each question, for accountability and	Head of Finance – Finance Business Partnering		February 2024 - Informing the Risk Assessment report.

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		transparency purposes, wherever possible.			
25 September	Review of the Effectiveness of the Audit Committee	<p>Committee wished to make a recommendation to Standards Committee for it to consider introducing Audit Training as part of the standard Member training programme.</p> <p>The Committee wished to see a formal action plan for the Committee to review twice a year.</p>	<p>Democratic Services Officer</p> <p>Head of Finance and Assurance</p>	<p>This was raised at the Standards Committee meeting on 30 January 2024. The Committee agreed with the recommendation, requesting a mix of virtual and in persons training to reach the maximum audience.</p> <p>Formal plan to be circulated and action to be added to Audit Committee work programme.</p>	<p>Member training to be expanded to include Audit Committee training. Immediate.</p> <p>Added to work programme for February 2024 and twice yearly thereafter.</p>
25 September	Voter I.D	Members requested a further report to a future meeting (April 2024) on what procedures / systems will be put in place in terms of how postal votes will be handled in the future.	Director of Governance		Added to work programme for April 2024.

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20 November	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	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>

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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