

**20 November 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 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"> <li>1. The Section 151 Officer and Monitoring Officer develop an appropriate list of skills which would benefit members of the Audit Committee.</li> <li>2. The Section 151 Officer, or their nominated representative, meet with Group Leaders following each election.</li> <li>3. A skills analysis be undertaken when members are appointed to ensure training can be tailored to their needs.</li> <li>4. The Councils report template be adopted for Audit Committee and that the report guidelines document be adopted and implemented from May 2021.</li> <li>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.</li> </ol>	Monitoring Officer	<p><b>Complete:</b></p> <ul style="list-style-type: none"> <li>• Report template implemented.</li> <li>• S151 Officer (or nominee) meets with group leaders.</li> <li>• Introduction to Audit Committee Role provided annually.</li> <li>• 121's with new Audit Committee members to discuss skills analysis / training requirements.</li> <li>• All Audit Committee training is open to all Members.</li> <li>• Effectiveness of Audit Committee report presented to April 2023 meeting to agree approach.</li> <li>• Audit Guide provided through training and revised CIPFA Best practice guidance distribution with briefing</li> </ul>	<p><b>Ongoing:</b></p> <ul style="list-style-type: none"> <li>• Individual 121 support sessions available to all members of the Committee.</li> <li>• Audit Guide to continue to be developed.</li> </ul>

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				<p>held at April 2023 meeting.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Group leaders signed up to maintaining consistency of membership between years as far as is practical.</li> </ul>	
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	RMS update to be completed and published by end September. Risk workshop of Directors Group and Risk Champions to be arranged.	Complete.  Autumn 2023
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 transparency purposes, wherever possible.	Head of Finance - Technical and Transactional		February 2024 - Informing the Risk Assessment report.
26 June 2023	Annual Review of Effectiveness of the System of Internal Control and Annual Governance	Staff Annual Performance Conversation recording on Ones Source. Deborah to raise with management team to ensure greater compliance.	Interim CEO	Item raised at CMT.	Complete.

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	Statement (AGS) 2022/23	<p>In the updated AGS can the following be included:</p> <ol style="list-style-type: none"> <li>1. Control environment for Climate Emergency Action Plan.</li> <li>2. Simple paragraph setting out what we believe are the key risks are likely to be for the Council over the next 12 – 24 months and how the council intends to manage them for openness and transparency.</li> </ol>	Head of Finance and Assurance	Complete. Updated AGS shared with Chair and External Audit.	Included within updated AGS to be presented to Audit Committee in November 2023, alongside the post audit Statement of Accounts.
26 June 2023	Pre-Audit Draft Statement of Accounts 2022/23	The Committee asked what the accounts look like without the Pension liability. Officers agreed to add something to the covering report in September when the accounts come back to cover this.	Technical Accounting Treasury Management & Education Finance Manager	Statement of Accounts due to be presented to November Committee due to Audit delay. Update report being presented to September Committee on progress.	Final post-audit Statement of Accounts.
25 September	Statement of Accounts Audit Progress 2022/23	The Committee, in talking around the RAAC issues, asked if there was any information around asbestos with analysis on costs involved should removal / remedial work be required. The Committee asked for a briefing note on this matter to be sent to	Technical Accounting, Treasury Management and Education Finance Manager	Note to be circulated.	By November Committee.

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		<p>Members in due course and Members could ask for a report to a future Committee should they wish.</p> <p>The Committee, in referring to the valuation of the assets and pensions, also asked for a briefing note to be sent to Members on this matter, around what the sort of risk(s) the council may be exposed to, in order to help understand what controls are in place to help mitigate this risk.</p>		Note circulated.	Complete.
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 will be raised at the next Standards Committee meeting on 30 January 2024.</p> <p>Formal plan to be circulated and action to be added to Audit Committee work programme.</p>	<p>30 January 2024.</p> <p>Formal Action Plan to be circulated to members by 30 November. Added to work programme for February 2024 and twice yearly thereafter.</p>

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25 September	Annual Report of the Audit Committee to Council for 2022/23	<p>It was suggested that the Chair should be invited to full Council to speak to the Annual Report.</p> <p>It was agreed that the Constitution would be checked to see if there were any requirements preventing the Chair from attending Council to speak on the report.</p>	Democratic Services Officer	Check complete and there are no Constitutional requirements preventing this. The Mayor has formally invited the Chair to present to Council.	6 November Council meeting.
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.

**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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