

21 November 2022

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

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 improvement recommendations are provided to the Committee.	Grant Thornton		External Auditors Annual report 2021/22 On agenda for 21 November Committee.
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)	Chair has been contacted with referral from Committee. 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. Further updates will be provided when received by each of the Committees.	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.
22 February 2022	Risk Management update.	The Lead Officer for Proud is invited to a future meeting of the Audit Committee to provide further assurance in relation to controls in place to ensure delivery of savings and the inter-relationship with the Strategic Risk Register (SRR).	Head of Finance and Assurance	SRR2 and SRR7 Report presented to Audit Committee on 26 September. Deborah Hindson, Senior Responsible Officer for Proud, in attendance.	Complete.
28 April 2022	Performance Management Framework	Key performance indicators (baseline data) to be shared with the Audit Committee prior to quarter one reporting.	Director of Public Health / Head of Policy and Strategy	Circulated prior to October Cabinet.	Complete.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
27 June 2022	Pre-Audit draft Statement of Accounts 2021/22	A briefing note comparing the Councils pension position (and its impact on the council's assets and liabilities) in relation to other Local Authorities would be provided.	Interim Head of Finance – Technical and Transactional		Complete - circulated November.
27 June 2022	Amendments to Planning and Building Control Delegations under Part 3.5 of the Council's Constitution	The Committee agreed that this Audit Committee report be circulated to Group Leaders and independent Members for information.	Head of Planning and Building Control		Completed September 2022 (as part of Council papers).
27 June 2022	Annual review of Effectiveness of the System of Internal Control 2021/22	A briefing note describing the Council's arrangements for emergency planning and business continuity be circulated to the Committee (alongside the Annual Governance statement).	Director of Place and Environment		Complete - circulated November. Final AGS to be presented to 21 November Committee.
27 June 2022	Annual Governance Statement 2021/22	Information on emergency contingency planning is reviewed within the Annual Governance Statement (AGS).	Head of Finance and Assurance		Complete - Final AGS to be presented to 21 November Committee.
27 June 2022	Internal Audit Annual Report and Head of Internal Audit Opinion 2021/22	The PROUD Hub programme internal audit report (with recommendations) is taken to Audit Committee once final.	Head of Internal Audit		Added to agenda for 21 November 2022.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
26 September 2022	Internal Audit Progress Report 2022/23	The Chair requested that the next Internal Audit Report listed the planned quarters in which audits would be conducted.	Head of Internal Audit		Internal Audit Progress Report 2022/23 to be reported to 21 November Committee.
26 September 2022	Follow up of High Priority Recommendations (Private agenda)	The Committee be provided with the briefing note regarding the outcome of the Regulation for Investigatory Powers Act 2020 review.	Head of Internal Audit	Assurance rating of Substantial/Substantial (the highest rating) with no recommendations.	Complete - Internal Audit report circulated to members.
26 September 2022	Statement of Accounts Audit Progress 2021/22	Officers agreed to update members on the development around the statement of accounts in relation to asset auditing guidance from CIPFA.	Interim Head of Finance – Technical and Transactional	To be presented within the Statement of Accounts report.	Update on Post Audit Statement of Accounts to be reported to 21 November Audit Committee.
26 September 2022	Risk Management Update – Strategic Risk Register (SRR2 and SRR7)	A briefing note be provided on the governance structure of the Proud Programme.	Executive Director – Resources and Transformation		Complete.
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		To be included on work programme once release date known.
26 September 2022	Risk Management Update – Strategic Risk Register (SRR)	That officers consider whether the cost of living crisis should be established as a risk in its own right. That an update on the actions being taken to mitigate the cost of living crisis be presented to the Audit Committee.	Head of Finance and Assurance		SRR to be presented to 2 March 2023 Committee.

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