Audit Committee   **Item No. 7**

26 June 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 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 April 2021	Audit Committee Engagement and Participation	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	**Complete (and ongoing):** • 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. • Updated Audit Committee guidance provided to all Committee members • Effectiveness of Audit Committee report presented to April 2023 meeting to agree approach.	**Planned:** • Self-Assessment of Good Practice to be presented to Committee (date / workshop to be agreed and includes skills analysis) and fed into Annual Report to Council for Audit Committee review in September 2023.. • Audit Guide in development for new members for 2023/24 municipal year.

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)	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. 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.	Audit Committee will be advised of any updates.
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	Reported to Cabinet 22 March 2023.	Complete - reported to 11 April meeting.
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 by 30 June 2023 and published. Risk workshop of Directors Group and Risk Champions to be arranged.	To be published by end June. Summer 2023

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
21 November 2022 11 April 2023	Counter Fraud and Corruption Arrangements update	The Committee to be presented with information on a potential renewal of the Solihull contract before the renewal date. The Chair asked officers to consider if a 12 month extension to the Solihull contract was adequate, or if a longer contract could be negotiated. Audit Committee requested an update on the contractual position be provided in due course.	Head of Finance and Assurance	Counter Fraud update provided at April meeting. 2 year contract under renewal.	Complete. 30 June 2023.
2 March 2023	Notification of any issues of importance for consideration at a future meeting	Request for a report to the next meeting in relation to assurances around the system(s) of control on Voter I.D.	Director of Governance	Report presented to 11 April meeting. Follow up report requested by Committee assessing the systems of internal control / lessons learned.	On work programme for 25 September 2023 to allow national data from the electoral commission in relation to the process nationally.
2 March 2023	External Audit - Informing the Audit Risk Assessment	Referring to Page 257 (Q2), requested in future if distinction and if it could be made explicit in relation to Members' and Officers' Register of Interests. More general, following a discussion that confirmed that the risk assessment in the main is	Head of Finance - Technical and Transactional		February/March 2024 (Subject to Committee timetable) - Informing the Risk Assessment report.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
		informed by the overall system of internal control, a request that if any parts were based on other factors (such as an individual officers understanding) that for transparency purposes that could be made clear along with the details of that relevant officer wherever possible.			
2 March 2023	Internal Audit Progress Report 2022/23	The Chair referred to the five outstanding issues in relation to Business Continuity (page 301) and requested Officers to provide an update to the next Committee on this matter.	Head of Internal Audit		Complete – reported to 11 April meeting in Internal Audit progress report.
2 March 2023	Internal Audit Work Plan and Charter 2023/24	The Chair asked for a briefing note to be prepared for Committee Members on the issue of outstanding money owed to Adult Social Care (as recently discussed at the Scrutiny Committee) and circulated at the earliest opportunity. The Chair referred to the page 356 (ICT) and also requested a briefing note to be sent out to Members on this issue.	Executive Director – Adult Social Care Head of Internal Audit	A note is being prepared and will be circulated outside of the meeting.	Note expected to be circulated end of June 2023. Complete - Internal Audit Plan 2023/24.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
		In addition, he referred to the Walsall Local Plan (page 355) and stated that he found the scope to be a little nebulous. He, therefore asked that the scope be reviewed to ensure it was more meaningful.	Head of Internal Audit		Complete - Internal Audit Plan 2023/24.
11 April 2023	Strategic Risk Register	Strategic Risk number 4b, 2, 8 and 9 to come back to future meetings. Officers to agree which meetings these items are brought back to.	Head of Finance and Assurance		Included in work programme to be considered at 26 June meeting.
11 April 2023	Review of the Effectiveness of the Audit Committee	'Guidance for Members' document to be circulated. Terms of Reference, Work Programme and the Training Programme to be reviewed, plus a workshop around the effectiveness of the Committee. Audit Committee agreed the proposal outlined in 4.9 of the report.	Head of Finance and Assurance		Guidance circulated. Role, Remit and Work Programme to be presented considered at 26 June meeting. Self-Assessment against CIPFA checklist to be reported to September meeting. Work Programme 2023/24 includes further review.
11 April 2023	External Audit Plan 2022/23 Accounts	The Chair asked the Committee to agree to meet with the External Auditor's privately without Officers after the next Committee meeting to help push things through.	Senior Democratic Services Officer / Head of Finance –		26 June 2023 meeting.

Date considered	Item Title	Action agreed by Committee	To be actioned by	History / Updates / Referrals back to Committee	Target completion date
			Technical and Transactional		
11 April 2023	Internal Audit Work Plan 2023/24	The Chair requested that the Proud Programme be brought forward from Q3. SK to discuss with Officers and bring this item forward accordingly	Head of Internal Audit		Quarter 2.

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