

25 September 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

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.
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.	Assurance Manager	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	The revised SRR will be presented to Audit Committee in accordance with the 2024/25 Work Programme (September).

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				joint CMT/ Directors Risk workshop was held on 29 February 2024. SRR under review.	
20 February 2024	Risk management update – Strategic Risk and Strategic Risks 8 & 9	<p>The Committee requested that:</p> <ul style="list-style-type: none"> • Dates be added to ongoing items on the SRR • Risk 9 – CMT to review the risk score of 16 for to determine if it is realistic. • That all Risk target scores be checked by CMT to ensure that they are realistic or are they aspirational. <p>The Committee also requested CMT to consider making Workforce (Recruitment / Retention / development) its own Strategic Risk.</p>	Assurance Manager		<p>The SRR will next be considered by CMT in May and Committee’s queries will be considered at that meeting.</p> <p>The next SRR update to reported to Audit Committee is September 2024, however the AGS will also include a review of the latest SRR.</p>
9 April 2024	Implementing Tranche 2 of the Elections Act 2022	The Committee requested an update report on this matter following the elections in May to help understand if the controls and systems in place worked efficiently and effectively and if	Director of Governance		On work programme for November Audit Committee meeting.

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		they need to be enhanced in any way for future elections.			
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	<p>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> <p>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</p>	<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 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.</p>

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				in the R&T directorate risk register.	
9 April 2024	Risk Management Update - Strategic Risk Register 12 (SRR12)	<p>Referring to the wider Governance Review currently taking place, and the questionnaire soon to be circulated to Senior Management Team in order to gauge their understanding of Governance, the Director of Governance agreed to provide a briefing note and a further report on the outcome after the AGS.</p> <p>Arising from discussions on this item, the Chair requested the Director to consider and review the appropriate Committee for the Whistleblowing Policy to be considered by.</p>	<p>Director of Governance</p> <p>Director of Governance / Assurance Manager</p>	<p>Solihull reviewing policy. S151 Officer and MO reviewing reporting route.</p>	<p>The outcome of the questionnaire will be reported to CMT by 30 September and a briefing note will then be provided to Audit Committee on the outcomes prior to the November meeting.</p> <p>Audit Committee to receive updated policy at their November 2024 meeting</p>

N.B. As soon as an item has been satisfactorily resolved, it will be removed from this tracking chart.

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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