



## Report of the Chief Auditor

Audit Committee – 8 October 2019

### Audit Committee – Action Tracker

<b>Purpose:</b>	This report details the actions recorded by the Audit Committee and response to the actions.
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<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Rhian Millar

#### For Information

#### 1. Introduction

- 1.1 During the course of Audit Committee meetings various actions may be decided which are recorded on the minutes of the meetings.
- 1.2 As agreed in 2016/17 an Action Tracker process was put in place to ensure transparency over the outcomes of actions agreed by Committee.
- 1.3 The Action Tracker records the actions agreed by the Audit Committee and provides an outcome for each action.
- 1.4 The Action Tracker for the 2017/18, 2018/19 and 2019/20 municipal years are attached in Appendix 1, 2 and 3.
- 1.5 The Action Tracker is regularly updated and any completed actions will be marked 'CLOSED' and coloured in grey.
- 1.6 The Action Tracker is reported to each Audit Committee meeting for information.

## **2. Equality and Engagement Implications**

2.1 The Council is subject to the Public Sector Equality Duty (Wales) and must, in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.

Our Equality Impact Assessment process ensures that we have paid due regard to the above.

2.2 There are no equality and engagement implications associated with this report.

## **3. Financial Implications**

3.1 There are no financial implications associated with this report.

## **4. Legal Implications**

4.1 There are no legal implications associated with this report

**Background Papers:** None

**Appendix 1** – Action Tracker 2019/20

**Appendix 2** – Action Tracker 2018/19 (Closed actions removed)

**Appendix 3** – Action Tracker 2017/18 (Closed actions removed)

## Appendix 1

<b>AUDIT COMMITTEE ACTION TRACKER 2019/20</b>	
<b>Action</b>	<b>Outcome</b>
<b>16/09/19 Min 29 Internal Audit Monitoring Report April – June 2019</b>	
The Principal Auditor circulates the details of the Accounts Payable audit report finding regarding duplicate payments and the scope of the Information Governance audit.	
<b>16/09/19 Min 30 – Young People’s Service Moderate Rating Follow Up Update</b>	
Issues highlighted, particularly DBS checks, to be addressed in the follow up audit in November.	
Written reports to be provided to Committee for all moderate report updates in future.	
<b>16/09/19 Min 32 – Draft Audit Committee Annual Report 2018/19</b>	
The draft report be agreed and forwarded to Council for approval.	
The Section 151 Officer updates the next Audit Committee on the recovery plans in respect of the significant financial challenges facing the Authority.	
<b>16/09/19 Min 33 – Annual Governance Statement</b>	
Councillor LV Walton be elected as the representative of the Audit Committee on the Annual Governance Group for 1 year.	
<b>16/09/19 Min 40 – WAO Review of Audit Committee Effectiveness</b>	
WAO presentation to be provided at the next scheduled meeting.	
Questionnaires to be circulated to Councillors who had not attended the meeting.	
The presentation provided by the Principal Auditor to be circulated to the Committee.	
WAO to provide feedback from the questionnaires at the next scheduled meeting.	
<b>13/08/19 Min 17 – ISA 260 Report</b>	
The recommendations made in the report should be transferred to an external tracker report for committee.	
<b>13/08/19 Min 19 – Revenue Financial Outturn 2018/19</b>	
The Chair of the Audit Committee notify Council of the concerns on overspend and the need for Directors to evidence full delivery plans in respect of savings. Directors were specifically tasked with providing the Committee with sight of their full action plans detailing how they intended to deliver credible savings to rebalance the budget as a matter of urgency.	Update S151 Officer 23/09/19: Cabinet received advice from the S151 Officer to same effect and passed similar resolution on 15 <sup>th</sup> August requiring rapid development of those delivery plans by Directors. To date none have yet been received. The S151 Officer expects these to be formally delivered and shared as part of second quarter reporting and mitigation which is due to go to Cabinet in November.
<b>11/06/19 Min 5 – Service Centre Accounts Receivable Update</b>	
A follow-up report should be provided to Audit Committee within 6 months, the scope should include the decentralised process.	The follow up of all fundamental audits is underway. The results of the Accounts Receivable follow up will be reported to committee in December.
<b>11/06/19 Min 6 – Audit Committee Training Programme 2019/20</b>	
The Chair/ Democratic Services report an amended Training Programme to the next scheduled meeting.	

All future committee training requirements and arrangements will be the responsibility of Democratic Services.	
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## Appendix 2

<b>AUDIT COMMITTEE ACTION TRACKER 2018/19</b>	
<b>Action</b>	<b>Outcome</b>
<b>09/04/19 Min 86 – Wales Audit Office 2019 CCS Audit Plan</b>	
WAO is to provide an update report on performance work and also any issues from the assurance and risk assessment scoping exercise in the next Municipal year.	
<b>09/07/19 Min 89 – Revenue and Capital Budget Monitoring</b>	
Revenue and Capital budget monitoring is to be a regular item on future Committee agendas.	
<b>12/02/19 Min 80 – Audit Committee Action Tracker Report</b>	
An update to be provided on the use of supply / agency staff by schools and establishing the spend against supply / agency costs.	Principal Finance Partner for Schools agreed to provide this information via the PSO's. Information has been received. Chair has requested a report from Head of Commercial Services in relation to Supply Procurement. Update: New National Procurement Service Framework for the provision of Supply Teachers and Education Temporary Workers has been finalised. Introduced from 01/08/19/.
<b>11/12/18 Min 59 – Overview of the Overall Status of Risk – Quarter 2 2018/19</b>	
The contents of the Risk Register requires enhancement.	Currently under review. New Risk Management system currently being developed which should address this.

## Appendix 3

<b>AUDIT COMMITTEE ACTION TRACKER 2017/18</b>	
<b>Action</b>	<b>Outcome</b>
<b>08/03/18 Min 68 – Amendments to Contract Procedure Rules</b>	
<p>Once the amendments to the Contract Procedure Rules have been finalised, a copy should be forwarded to all Schools' Governing Bodies to make them aware of the changes. Schools are also to be requested to ensure the amended CPRs are included as an agenda item on the next Finance Committee and Building/Property Committee Meeting.</p>	<p>Amended Contract Procedure Rules are currently going through a consultation process. Chief Auditor discussed proposed amendments with Head of Commercial Services on 30/07/18. Update from Head of Commercial Services 17/05/19 – The proposed changes to the Contract Rules have been agreed in principle; there has also been additional dialogue regarding other parts of the Constitution (which impact on the award of contracts) to ensure coherence with the new rules, resulting in some further / consequential changes which again have been agreed in principle.</p> <p>Update Head of Commercial Services 17/09/19: The updated contract procedure rules have been agreed in principle, but are currently subject to a further review by Legal Services due to a linked matter (which is the publication of contract awards and the associated call-in process). This matter is expected to be resolved in the near future so we hope matters will proceed during October for final sign off.</p>