



## Report of the Head of Democratic Services

Audit Committee – 10 December 2019

### Audit Committee – Action Tracker

<b>Purpose:</b>	This report details the actions recorded by the Audit Committee and response to the actions.
<b>Report Author:</b>	Jeremy Parkhouse
<b>Finance Officer:</b>	Simon Cockings
<b>Legal Officer:</b>	Tracey Meredith
<b>Access to Services Officer:</b>	Rhian Millar
<b>For Information</b>	

#### 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 'Complete' 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>				
Date of Meeting	Minute Ref	Action	Nominated Officer	Status
<b>08/10/19</b>	44	<b>Annual Report of School Audits 2018/19 &amp; Director of Education Response</b> Kelly Small, the Head of Funding and Information Unit clarifies if evidence had been received that all Governing Bodies had been presented with and considered their audit reports during 2017/18 and 2018/19.	Head of Funding and Information Unit	Ongoing Email to KS 17/10/19 2018/19 – confirmation received.
		Chris Williams, Head of Commercial Services be requested to provide an update regarding providing a catalogue for schools.	Head of Commercial Services	Ongoing E-mail to CW 17/10/19
		Nick Williams, Director of Education obtains a full list of contracts from Corporate Building and circulates to all Clerks to Governing Bodies.	Director of Education	Ongoing
	49	<b>Wales Audit Office - Feedback from Audit Committee Effectiveness Questionnaire</b> An update report is to be provided at the next meeting in relation to the suggested changes to the committee.	Chair of Audit Committee & Democratic Services	Ongoing
<b>16/09/19</b>	29	<b>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.	Principal Auditor	<b>Complete</b> Details sent to Chair & Vice Chair as required.
	30	<b>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.	Chief Auditor	Ongoing Follow up scheduled for w/c 18/11/19. The results will be reported to Committee in the Q3 Monitoring Report.
		Written reports to be provided to Committee for all moderate report updates in future.	Democratic Services	Ongoing
	32	<b>Draft Audit Committee Annual Report 2018/19</b> The draft report be agreed and forwarded to Council for approval.	S151 Officer	<b>Complete</b> Report was presented to Council on 24/10/19.

		The Section 151 Officer updates the next Audit Committee on the recovery plans in respect of the significant financial challenges facing the Authority.	S151 Officer	Ongoing - Report
	33	<b>Annual Governance Statement</b> Councillor LV Walton be elected as the representative of the Audit Committee on the Annual Governance Group for 1 year.	Cllr. LV Walton	<b>Complete</b>
	40	<b>WAO Review of Audit Committee Effectiveness</b> WAO presentation to be provided at the next scheduled meeting.	Jason Garcia (WAO)	<b>Complete</b>
		Questionnaires to be circulated to Councillors who had not attended the meeting.	Jason Garcia (WAO)	<b>Complete</b>
		The presentation provided by the Principal Auditor to be circulated to the Committee.	Democratic Services	<b>Complete</b>
		WAO to provide feedback from the questionnaires at the next scheduled meeting.	Jason Garcia (WAO)	<b>Complete</b>
<b>13/08/19</b>	17	<b>ISA 260 Report</b> The recommendations made in the report should be transferred to an external tracker report for committee.	Strategic Delivery & Performance Manager	Ongoing
	19	<b>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.	Directors & S151 Officer	<b>Complete</b> 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 which were reported to Cabinet on 21 November 2019 and are included in the Audit Committee agenda for 10 December 2019.
<b>11/06/19</b>	5	<b>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.	Chief Auditor	<b>Complete</b> The results of the Accounts Receivable follow up are included in the Fundamentals Audit Recommendation Tracker Report presented committee in December.

	8	<b>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.	Chair & Democratic Services	Ongoing
--	---	--	-----------------------------------	---------

## Appendix 2

<b>AUDIT COMMITTEE ACTION TRACKER 2018/19</b>				
<b>Date of Meeting</b>	<b>Minute Ref</b>	<b>Action</b>	<b>Nominated Officer</b>	<b>Status</b>
09/04/19	86	<b>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.	WAO	<b>Complete.</b> Workshop session provided on 16 September and report to Committee on 8 October 2019.
09/07/19	89	<b>Revenue and Capital Budget Monitoring</b> Revenue and Capital budget monitoring is to be a regular item on future Committee agendas.	S151 Officer	<b>Complete.</b> Reports have been / will be included after being reported to Cabinet.
12/02/19	80	<b>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.	Chief Auditor	Ongoing 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/.
11/12/18	59	<b>Overview of the Overall Status of Risk – Quarter 2 2018/19</b> The contents of the Risk Register requires enhancement.	Strategic Delivery & Performance Manager	Ongoing 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>Date of Meeting</b>	<b>Minute Ref</b>	<b>Action</b>	<b>Nominated Officer</b>	<b>Status</b>
08/03/18	68	<p><b>Amendments to Contract Procedure Rules</b>            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>	Head of Commercial Services	Ongoing The Contract Procedure Rules were reported to Council on 27 November 2019. Email followed to Education Directorate on 3 December 2019.