

Audit and Accounts Committee Minutes - Action Log

This is the updated action log at 29th January 2024 and captures the actions arising from the most recent Audit and Accounts Committee meeting and updates Members on the progress on compliance in delivering the necessary actions.

| Minutes of 24 th November 2022 | | | | | |
|---|---|----------------------------|--|---|---------------|
| Minute no | Item title | Responsible officer(s) | Action | Comments | Action status |
| 98. | Financial Reporting and External Audit Update | Michael Hudson | Regarding BDO's continued underperformance, agreed that the Chief Executive would formally engage with BDO's official complaints procedure, and also with the regulator, ICAEW, if no satisfactory response was received | We have continued to liaise with BDO and flag this with other audit system stakeholders and update is provided in today's Committee papers. | In progress |
| Minutes of 9 th February 2023 | | | | | |
| 109. | Financial Reporting and External Audit Update | Stephen Howarth/ Ellie Tod | A Member requested that when the final accounts were reported to the Committee, a list was also provided of unadjusted differences that had emerged from the audit, including an explanation on the decision not to adjust them. | A listing is provided to Committee Members as the appendix to the financial reporting item on today's agenda | Complete |

Minutes of 28th September 2023

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| 140. | Financial Reporting and related matters | Chair/Michael Hudson | The Chair confirmed that with the Executive Director for Finance and Resources, Vice Chair and Cllr Boden, he would write to the FRC expressing their strong disappointment with the performance of BDO. | We have continued to liaise with BDO and flag this with other audit system stakeholders and update is provided in today's Committee papers. This has included writing to the FRC. | Complete |
| 140. | Financial Reporting and related matters | Tom Kelly/ Stephen Howarth | Officers confirmed there had been progress with VAT reconciliations, but there were other debtor balances relating to an isolated historic issue relating of IT system transfer. It was suggested that the Committee may be interested in looking at this situation in further detail in future, and officers agreed to include a section on this in a future report | Progress with this area continues to progress as part of the work needed to finalise the audit and minimise any differences to an acceptable level. An update on this will be included in a future Committee report. | In progress |

Minutes of 1st December 2023

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| 147. | Debt Management Update | Alison Balcombe/ Tom Kelly | Circulate further metrics on the income allocation (of unapplied debts) to Committee, with a breakdown by period. | Further information circulated to Committee on 26/01/24. | Complete |
| 147. | Debt Management Update | Alison Balcombe/ Tom Kelly | Provide Committee with further information on Court of Protection issues. | Further information circulated to Committee on 26/01/24. | Complete |

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| 148. | Consultancy and Agency spent | Clare Ellis | Provide Member briefing on Consultancy Policy. | | |
| 150. | Financial reporting and related matters | Michael Hudson | BDO to be copied into letter to DLUHC, NAO, FRC, PSAA and CIPFA, and legal advice to be taken as to whether the letter could be published on the Council's website. | Letter issued and BDO copied in | Complete |
| 151. | Internal Audit Progress Report | Mairead Claydon | The results of the Section 106 audit could be circulated to the Committee when it became available | This will be circulated to the Committee when it becomes available. | |
| 151. | Internal Audit Progress Report | Mairead Claydon | Issues on the contract management of the Healthy Child Programme and Integrated Drugs & Alcohol Systems contract management (Section 7.2 of the Audit Progress report) to be referred to Adults and Health Committee. | Referral made to Adults & Health Committee on 25th January 2024. | Complete |
| 151. | Internal Audit Progress Report | Jyoti Atri/ Mairead Claydon | If target date on the associated actions (see above) looks likely to slip further, the Director of Public Health will be asked to submit a report to A&AC. | Director of Public Health has confirmed these actions are on track to meet the revised target date. | In progress |
| 154. | Committee Agenda Plan | Michael Hudson /Clare Ellis | Assets & Procurement Committee report on Contract Risk assessment to be reported on to Audit & Accounts Committee in May or September 2024. | In progress. | In progress |