

Audit and Accounts Committee Minutes - Action Log

This is the updated action log at 21st May 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 28 th September 2023					
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	<p>Sufficient progress with this area has been made to enable an audit opinion on the 2021-22 financial statements.</p> <p>It was agreed at the meeting on 28/03/24 that a report to Committee was still required on this issue and we intend on including this as part of our July report.</p>	Ongoing
Minutes of 1 st December 2023					
151.	Internal Audit Progress Report	Val Thomas/ Mairead Claydon	If target date on the associated actions (related to contract management) looks likely to slip further, the Director of Public Health will be asked to submit a report to A&AC.	The Acting Director of Public Health has confirmed that the necessary actions and processes have commenced and will be completed by a revised date of the end of July 2024. An update will be circulated to the Committee.	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	In progress: expected to come to the September meeting.	In progress

			Committee in May or September 2024.		
Minutes of 6th February 2024					
159	Internal Audit Report	Martin Purbrick	Share results of the Schools Audit (specifically deficit Recovery Plans of schools in qualifying budget deficits) with the CYP Committee.		In progress
159	Internal Audit Report	Stephen Moir/ Mairead Claydon	Provide a “deep dive” on some essential and high risk actions in future, potentially linking to the Annual Governance Statement.	<p>The Chief Executive and the Head of Internal Audit and Risk Management have held an initial discussion about how to approach this. A further meeting will be convened to agree a way forward for proposed inclusion in the Annual Governance Statement improvements/action plan for the coming year.</p> <p>The Chief Executive discussed this with the Statutory Officer Group on 27 March 2024. It was agreed this will be built into the process next year through the Annual Governance Statement 2023/24.</p>	Complete
159	Internal Audit Report	Stephen Moir	Follow up with HR issue of potential disciplinary actions, where appropriate, for individuals who resign.	The Chief Executive has formally discussed this matter with the Service Director: Human Resources (HR) and work is underway.	In progress

Minutes of 28th March 2024

164.	Financial Reporting and Related Matters	Ellie Tod/ Tom Kelly	Provide a supplementary briefing note to Committee on IFRS 16.	Briefing note circulated to Committee on 21/05/24.	Complete
168.	Update on Audit & Accounts Committee Review of Effectiveness Action Plan	Emma Duncan	Ensure feedback exercise on performance of Committee by key stakeholders was considered by Group Leaders and at a Corporate Officers' Group meeting.	This was considered at the Statutory Officers Group on 22 April and feedback from Group Leaders has been incorporated into the Governance Statement for 2023/24.	Complete
169.	Internal Audit Progress Report	Michael Hudson/ Tom Kelly	Raise S106 issues with Strategy, Resources & Performance Committee through Integrated Finance & Monitoring Report.	To be included in the next report at the July 2024 Committee.	Ongoing