

## Audit Committee – Action Plan

(Updated following meeting held on 23 March 2015)

Minute No. /Agenda No.	Actions	Timeline	Action Owner
<b>Finance</b>			
AN4.1 23.03.15	<p><b><u>Budget Update</u></b> Audit Committee to receive a report on the Budget Strategy encompassing the policies, budget assumptions and tools which underpin the Strategy.</p> <p>When available, the Committee to receive the finance 'bubble charts' showing the budget position for 2015/16.</p> <p>Audit Committee to receive a report highlighting how the Committee can add value, on behalf of the Council, in setting the Budget. Recommendation would suggest future items to be added to the Committee's Work Programme.</p>	TBC	CS
<b>Governance &amp; Risk Management</b>			
	<p><b><u>Draft Annual Governance Statement 2014/15</u></b> The Chair will write to the Chair of Policy Review and Performance Scrutiny in order to be kept informed of progress against the Organisational Development Plan. This will be undertaken to avoid duplication of both Committees looking at the same information.</p>	April 2015 Completed 02.04.15	Chair/DJK
MN59 23.03.15	A letter be sent to the Chairperson of the Policy Review and Performance Scrutiny Committee requesting information on its work regarding the Corporate Assessment.	Completed 01.04.15	Chair/DJK
MN59 23.03.15	The Audit Committee to be provided with a summary of the Senior Management Assurance Statements, when the draft Annual Governance Statement 2014/15 is presented.	June 2015	DJK
MN59 23.03.15	<p><b><u>Senior Management Assurance Statement 2014/15</u></b> That Section 9 of the SMAS is to be reviewed to clarify the role of Directors in relation to having controls in place to reduce the incidence of fraud.</p>	Jan 2016	DJK
MN59 23.03.15	<p><b><u>Audit Committee Annual Report</u></b> That the views of the Committee be taken into account in the Draft Annual Audit Committee Report 2014-15.</p>	April/May 2015 Completed	Chair
MN59 23.03.15	<p><b><u>Procurement &amp; Contracting Sub Group</u></b> The Terms of Reference be formed for the Sub Group with guidance from the County Clerk &amp; Monitoring Officer, and reported back to Committee.</p>	June 2015	Sub Group/DK/ Monitoring Officer
MN59 23.03.15	<p><b><u>Extra Item</u></b> The Welsh Government's consultation 'Reforming Local Government White Paper' be circulated to Members of the Committee. (Sent 09.04.15)</p>	Completed April 2015	DJK
AN5.2 23.03.15	<p><b><u>Audit Committee Self-Assessment 2015</u></b> A standard item should be added to every agenda, 'Items of Interest for Independent Members' delivered by the Elected Members.</p>	June 2015 Completed	DJK

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MN36(ii) 08.12.14	<b>Corporate Risk Register Mid-Year Review 2014 - 2015</b> The Committee have regard to its content when considering its Work Programme.	June 2015	Chair/ DJK
23.03.15	When the Corporate Risk Register is next reported to Audit Committee, the Audit & Risk Manager to include within the report a response to the query relating to Hostile Vehicle Mitigation and the potential risk of extremist behaviour.	June 2015	DJK
<b>Wales Audit Office (WAO)</b>			
MN34 08.12.14	<b>Organisational Development Plan / WAO Assessment</b> Chief Executive offered to provide the Committee with a report on the delivery timelines associated with the ODP. This to identify achievements linked to timescales, including benefit realisation.	March 2015	PO/MH
23.03.15	Policy Performance and Review Report to be shared with Committee members and any comments and views on the way forward to be discussed at the next meeting. (Link to report emailed to members 09.04.15)	June 2015	DJK
MN37 08.12.14	Wales Audit Office to report updates in relation to the ongoing Improvement work at each meeting and advise on when the follow-up to the Corporate Assessment exercise will be undertaken.	Quarterly / ongoing	WAO
MN37 08.12.14	<b>Introduction and Priorities (of new WAO team)</b> That consideration be given to the WAO offer to run a session for the Audit Committee without officers being present. (WAO emailed 26.01.15)	March 2015	WAO/ Chair
AN10 23.03.15	That a joint training session should be held by Finance Staff and the Wales Audit Office to inform Members of the Committee of the questions to be considered when challenging the Draft Financial Statements 2014/15. At this meeting, consideration would also be given to whether separate meetings with WAO should be established.  (Agreed to be held at 1pm on the date of June Audit Committee)	June 2015 Completed	WAO/ CS
AN6.1 23.03.15	<b>Annual Financial Audit Outline</b> All 'Value for Money' reports published by the WAO to be reported to Audit Committee. The outcome of National Studies, with key messages, to be relayed to the Committee.  The Committee be provided with further information / intelligence on how the fee of the WAO's work is formulated e.g. benchmarking / comparisons with other local authorities.	When available	WAO/DJK
		When available	WAO
<b>Treasury Management</b>			
AN7.1 19.01.15	The Committee requested benchmarking data for comparable core cities and advisory best practice on borrowing.	June 2015	AH
<b>Internal Audit</b>			
AN5.1 19.01.15	<b>Highways Audit &amp; Risk Matters</b> That the Director of Strategic Planning, Highways and Traffic & Transport to prepare a report addressing the audit concerns in the report presented to Committee in January '15. In producing the report, to engage with Internal Audit to ensure they are content all actions have been appropriately taken.	June 2015	AG/DJK

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AN8.2 23.03.15	<p><b><u>Internal Audit Strategy 2015/16</u></b> The Audit Committee's Annual Report to include an item on the concern over reducing resources within the Internal Audit Section.</p> <p>Consideration be given to prioritising Contract Management Audits in 2015/16 – given the proposed alternative delivery models.</p> <p>That the Audit Committee is to receive updated information on the Internal Audit's Plan 2015/16 and, if possible, this should include an overview of audits undertaken in previous years.</p>	<p>Completed</p> <p>2015/16</p> <p>June 2015</p>	<p>DJK</p> <p>DJK</p> <p>DJK</p>
AN8.2 19.01.15	<p><b><u>Value for Money</u></b> Committee requested a further briefing on Agency Spend to identify further potential savings. This report should also consider further savings in relation to stand-by allowances where spend was considered high.</p>	<p>Sept 2015</p>	<p>DJK</p>
AN8.1 23.03.15	<p><b><u>Executive Summary Reports</u></b> A revised process was agreed for reporting internal audit reports of 'Limited or No Assurance':</p> <p>The Committee will continue to be made aware of all audit reports with 'Limited or No Assurance' through the Audit Manager's Quarterly Progress Report.</p> <p>All reports with 'Limited or No Assurance' to be copied to the Chief Executive.</p> <p>Audit reports with no significant impact on service users or risk of fraud will not be presented to Audit Committee in the first instance. Officers will be given 6 months to implement the recommendations with the awareness of the Chief Executive.</p> <p>Once a follow up Audit has been undertaken and should no improvement have been made then Audit Committee will then be presented with an Executive Summary Report.</p> <p>In line with current arrangements the Audit Committee is to receive all Executive Summary Reports where the audit findings could have a significant impact on a service user or there is a potential risk of fraud.</p>	<p>April 2015</p> <p>Completed Arrangements put in place</p>	<p>DJK</p>
<b>Outstanding Actions</b>			
MN40(v) 08.12.14	<p><b><u>Health and Social Care</u></b> The Director of Health and Social Care provide updates on Delayed Transfers of Care (DTC), with key performance indicators relating to current performance.</p>	<p>March 2015</p>	<p>SW</p>
MN40(v) 08.12.14	<p>That the Director of Health and Social Care provide updates on the Social Services Wellbeing Act Update, with key performance indicators relating to current performance.</p>	<p>March 2015</p>	<p>SW</p>
23.03.15	<p>To be referred to appropriate Scrutiny Committee, following agreed new protocol.</p>		
MN73(ii) 25.06.14	<p><b><u>Education – Governance</u></b> In future, the Committee should receive an annual report on governance in schools and the report should provide the Director's opinion, an update on the relevant governance aspects of the Estyn Action Plan and updated figures and opinion related to the corporate risk in respect of school balances.</p>	<p>June 2015</p>	<p>NB</p>

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AN9.1 23.03.15	When the Director of Education next attends Audit Committee, further detail to be provided on the plans in place by Schools in deficit.	Sept 2015	NB
MN73(3i)	<p><b><u>Personal Performance &amp; Development Reviews</u></b></p> <p>The Committee be provided with a year end update of PPDRs completed, detailed by Directorate in June 2015. Figures are to include a comparison with the previous year.</p> <p>To be referred to appropriate Scrutiny Committee, following agreed new protocol.</p>		
MN47 20.01.14 25.06.14	<p><b><u>Attendance and Wellbeing Policy</u></b></p> <p>Committee to receive an annual monitoring report on sickness absence after the year end, showing analysis by directorate and aggregate on long-term and short-term sickness.</p> <p>To be referred to appropriate Scrutiny Committee, following agreed new protocol.</p>		
MN73(3) 25.06.14	<p><b><u>Sickness Absence</u></b></p> <p>Philip Lenz to give his views, in this report, on why the sickness absence rate is so high and why there is such variation between directorates. Also to provide comparative figures from other authorities, for high sickness areas e.g. Environment.</p> <p>To be referred to appropriate Scrutiny Committee, following agreed new protocol.</p>		
AN10 19.01.15	Consideration be given to "Commissioning" to be referred to appropriate Scrutiny Committee, following agreed new protocol.	Sept 2015	DJK
<b>Work Programme Update</b>			
AN10 23.03.15	Officers to circulate proposed dates for 2015-16 meetings.	May 2015	DJK
<b>AOB</b>			