

## Audit Committee Action Plan

Agenda Item 12

(Updated following meeting held on 25 June 2019)

Minute No. /Agenda No.	Actions	Timeline	Action Owner
<b>Finance (Budget)</b>			
25.06.19	The Head of Finance to confirm the breakdown of the payment to the Assistant Director Commercial Services in the notes to the financial statements.	Completed Information issued on 4 September 2019	IA
25.06.19	Audit Committee to receive a briefing on the role and assurance provided by the South Wales Local Resilience Forum.	Completed Briefing Issued 22 August 2019	IB
<b>Governance &amp; Risk Management</b>			
25.06.19	The Head of Finance to report Audit Committee comments to SMT on enhancing the information within the Brexit Corporate Risk and to arrange Committee updates on 'Brexit' risk management as appropriate.	Completed Discussed with SMT and lead officers. Information contained within the Q1 risk report	IA
25.06.19	The Corporate Director Resources and Director of Economic Development to clarify any specific Health and Safety queries with Councillors Bale, Cunnah and Williams. Following this, relevant Audit Committee information and engagement is to be determined and arranged.	Ongoing  Councillor engagement Meetings commenced August 2019.	CL & NH
<b>Wales Audit Office (WAO)</b>			
<b>Internal Audit</b>			
25.06.19	Audit Manager to adjust the relevant Audit Committee Annual Report and corresponding AGS wording to reflect that: <ul style="list-style-type: none"> <li>• the Audit Committee has focussed on the framework for financial decisions, rather than focussing on actual decisions.</li> <li>• the reference to Audit Committee 'deep dives' will be adjusted to reflect the fact that the nature of reviews was more focussed, rather than deep dives.</li> </ul>	Completed 28 June 2019	CP
25.06.19	Audit Manager to meet with Corporate Communications Officers, to consider opportunities to communicate the outcomes of Internal Audit, and its work more widely.	Ongoing  Discussions commenced in August 2019	CP
<b>Treasury Management</b>			
25.06.19	The Operational Manager, Capital, Corporate & Treasury to: <ul style="list-style-type: none"> <li>• prepare a note for a future Audit Committee meeting on the nature of treasury management investments and risks, including the approach to ethical investments, and to;</li> <li>• consider ways of providing wider information and context in relation to borrowing activities in future treasury performance management reports to the Audit Committee.</li> </ul>	Ongoing  <b>Point 1</b> To deliver through TM overview report in November 2019, and TM Strategy 2020-21 in January 2020.  <b>Point 2</b> Ongoing	AH

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<b>Operational Items</b>			
22.01.19	The Director of Social Services, supported by the Corporate Director Resources, to provide a breakdown of Social Services overspends for the last three years and their reasons.	Completed Information issued on 4 September 2019	CM/ CL
22.01.19	<p>The Director of Planning, Transport and Environment is recommended to:</p> <ul style="list-style-type: none"> <li>• Review the resilience of local incident management plans, and develop specific plans for a flood event arising from the coastal erosion corporate risk;</li> <li>• Develop an engagement strategy to communicate to those most at risk;</li> <li>• Report progress to a future Audit Committee meeting.</li> </ul>	Ongoing  Interim updates emailed to Members 01 April 2019 and 03 June 19	AG
02.04.19	Once disciplinary procedures have concluded within the Waste Management Service, Audit Committee to be informed of the terms of reference and approach for delivering the associated Post Investigation Review.		AG
25.06.19	Audit Committee to be provided with the current value of spend on landfill tax consultancy in respect of HMRC matters as at 25 June 2019.	Completed Information issued on 4 September 2019	IA
25.06.19	The previously shared confidential briefing on the potential landfill tax liability is to be made available to Audit Committee Members who joined after the briefing was provided.	Ongoing  Briefing offered - to be completed by 10 September 2019	IA
<b>Work Programme</b>			
<b>WAO Tracker/Other Studies</b>			
<b>Outstanding Actions</b>			
<b>Scrutiny Letters</b>			