

Audit Committee Action Plan

Agenda Item 13

(Updated following meeting held on 10 September 2019)

| Minute No. /Agenda No. | Actions | Timeline | Action Owner |
|---|---|--|-----------------|
| Finance (Budget) | | | |
| Governance & Risk Management | | | |
| 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. | Completed Councillor engagement Meetings commenced August 2019. | CL & NH |
| Wales Audit Office (WAO) | | | |
| Internal Audit | | | |
| 10.09.19 | Committee agreed to amend the School Governance and Compliance Sections in both the Audit Committee Annual Report and Annual Governance Statement for 2018/19. | Completed 12.09.19 | IA/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 |
| 10.09.19 | Audit Manager to circulate income information associated with the Trolley service. | Completed 17.09.19 | CP |
| 10.09.19 | The Audit Committee Chair to write to Directors for whom there have been material delays in implementing 'red' and 'red/amber' recommendations, to request an account for the reasons for this, and a commitment and timeframe for delivery. | Completed 20.09.19 | IA |
| Treasury Management | | | |
| 25.06.19 | The Operational Manager, Capital, Corporate & Treasury to: <ul style="list-style-type: none"> • 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; • consider ways of providing wider information and context in relation to borrowing activities in future treasury performance management reports to the Audit Committee. | Ongoing Point 1 To deliver through TM overview report in November 2019, and TM Strategy 2020-21 in January 2020. Point 2 Ongoing | AH |
| 10.09.19 | OM Treasury to review the availability of benchmarking on Capital Financing Costs as a percentage of budget, and to highlight any risks of comparison in a future report. | | |

Operational Items

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| 22.01.19 | <p>The Director of Planning, Transport and Environment is recommended to:</p> <ul style="list-style-type: none"> • Review the resilience of local incident management plans, and develop specific plans for a flood event arising from the coastal erosion corporate risk; • Develop an engagement strategy to communicate to those most at risk; • Report progress to a future Audit Committee meeting. | <p>Ongoing</p> <p>Interim updates emailed to Members 01 April 2019 and 03 June 19 and 30 October 19</p> | AG |
| 02.04.19 | <p>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.</p> | | |
| 25.06.19 | <p>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.</p> | <p>Completed</p> <p>Briefing offered - to be completed by 10 September 2019</p> | IA |

Work Programme

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| 10.09.19 | <p>The Chair to consider the Audit Committee work programme with regards to receiving ongoing assurance in respect of Brexit.</p> | | |
| 10.09.19 | <p>The Audit Committee work programme to be adjusted to invite the Corporate Director, People and Communities to an earlier than planned meeting in respect of the directorate control environment.</p> | <p>Completed 12.09.19</p> | CP |

WAO Tracker/Other Studies

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Outstanding Actions

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Scrutiny Letters

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