

## Audit Committee Action Plan

**Agenda Item 9**

(Updated following meetings held on 8 September & 20 October 2020)

Minute No. /Agenda No.	Actions	Timeline	Action Owner
<b>Finance (Budget)</b>			
20.10.20	Audit Committee to receive the main narrative and numerical presentation adjustments throughout the accounts as highlighted by Audit Wales in Appendix 3 of in the ISA 260 (Audit of Accounts Report 2019/20 – The County Council of the City and County of Cardiff)		AH
20.10.20	Following the 19/20 year end stock check, Audit Committee to receive a briefing on the stock held by Cardiff Harbour Authority and the process for recording and verifying stock.		AH
08.09.20	Finance Officers to review / clarify the wording used to categorise exit packages (compulsory, voluntary and other) in the table within section 8.4 of the Statement of Accounts	Completed (narrative updated in accounts)	AH
08.09.20	Audit Committee to receive the policy requirements for severance considerations and approval.		AH
08.09.20	The Committee agreed that the Chairperson, in consultation with officers, will decide whether the audited statements will, prior to being presented to Council, be presented at an special meeting of the Audit Committee or be sent electronically to the Committee in October along with the final audit reports for comment.	Completed (Special meeting held on 20 October 2020)	DHT
<b>Governance &amp; Risk Management</b>			
21.01.20	Audit Committee to receive information on the process and timescale for developing any guidance in relation to the Local Government and Elections (Wales) Bill, if and when they emerge.		CP
21.01.20	The Head of Finance to provide an aggregated action plan of the future generation significant governance issue responses from directorates.		IA
28.07.20	A future risk management update, to provide more information on the operation of risk management practices in the current environment.	17.11.20	IA
<b>Audit Wales (AW)</b>			
28.07.20	Audit Wales to provide a breakdown of the budgeted staffing levels and costs, which make up their audit fee for the Committee meeting on 8 September 2020, and for this to be included in the Annual Audit Plan report going forward.	Completed 01.09.20	A-MH
<b>Internal Audit</b>			
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 ongoing	CP

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28.07.20	The Audit Manager to check the core cities comparative 'chargeable' benchmarking value, and to correct in the event of a typo.	Completed 05.08.20	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> Actioned via the TM Strategy for 2020/21, and in the Benchmarking report in November 2019.  <b>Point 2</b> Actioned and ongoing.	AH
<b>Operational Items</b>			
28.07.20	The recommendation raised in respect of coastal risk management to be closed; with no further follow up actions required at present.	Completed 28.07.20	
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.		
28.07.20	The report from the Director of PTE on the monitoring of particulate matter to be re-circulated, and Members to consider if any further information is required.	Completed 04.08.20	CP
28.07.20	Audit Committee to receive a confidential briefing in respect of 'fly tipping'.	Completed 03.9.20	CP
28.07.20	Audit Committee to engage with the Director of Education and Lifelong Learning as part of its work programme.		
<b>Work Programme</b>			
10.09.19	The Chair to consider the Audit Committee work programme with regards to receiving ongoing assurance in respect of Brexit.	Ongoing	DHT
<b>AW Tracker/Other Studies</b>			
12.11.19	Audit Manager to request that, subject to report and meeting timings, management responses accompany the presentation of AW assessments in future Committee meetings.	Completed (Noted and ongoing)	CP
<b>Outstanding Actions</b>			
<b>Correspondence</b>			
08.09.20	The Committee requested that at least annually, Audit Committee to receive a listing of forthcoming external assurance / regulatory / inspection reports, the assurance ratings of reports received, and an indication of progress in the delivery of improvement actions.		
<b>Scrutiny Letters</b>			