

Audit and Governance Committee Action Log 2022-23

<b>Date of meeting</b>	<b>Action</b>	<b>Agenda ref.</b>	<b>Deadline</b>	<b>Progress</b>
13 October 2022	Officers separate operational budgeting and financial variances	11/22	By next Budget Monitoring report	Officers plan to incorporate this additional analysis i.e., showing separately the impact of unbudgeted balance sheet movements, from the Month 7 financial monitoring report.
13 October 2022	Officers include wording in the report about context around the process and consultation with the Assurance and Improvement Panel	11/22	As above	Reference is made to the process with the Assurance and Improvement Panel in the monthly monitoring reports. However, the report to Cabinet on 30 November 2022 covering the Medium Term Financial Strategy will go into more detail on the engagement with the Assurance and Improvement Panel.
13 October 2022	Officers to include RAG ratings against the 12 RIPI recommendations	14/22	By next report	
19 January 2023	Officers to include additional staff training in 'way forward' plans. Suggestion of training to include additional support for teams likely to be most impacted by self-service push back (HR, Finance) to be taken to Programme Steering Group.	27/22	By next report	
19 January 2023	Benchmarking data on Whistleblowing incidences at other Councils to be included in future reporting.	29/22	By next report	
02 February 2023	Quarterly reporting on 2018/19 Energy Recharges Recommendation progress.	33/22	June meeting	
02 February 2023	Formal aspirational timeline target to achieve the 90% completion of Internal Audit recommendations to be considered in 23/24 IA Service Plan.	33/22	June meeting	

02 February 2023	Previously shared dashboard style reporting illustrating the movement of risks to be brought to Committee.	34/22	By next report	
02 February 2023	Agreed to consider adding Risk FIR0061 to the register as an ongoing risk.	34/22	By next report	
02 March 2023	Prioritisation of recommendations to be included in future opening the books reporting and action tracker.	40/22	June meeting	
02 March 2023	Covid funding including Sales, fees and charges grants reconciliation to be completed.	40/22	Ongoing	
02 March 2023	Committee to receive quarterly MTF5 tracker to monitor budget variances.	41/22	June meeting	
02 March 2023	Development of process to involve the Cabinet Member for Finance in resolving recurrent internal audit actions whilst ensuring visibility to the Committee.	42/22	Ongoing	

## Completed Actions

Date of meeting	Action	Deadline	Progress	Narrative
13 October 2022	Officers to include commentary on the movement of risk ratings to support members' understanding of the process – arrow indicator to be included to show the direction of travel risk had moved	16/22	Complete	Escalation and De-escalation of risks from red status now included in covering report (2 February 2023)
24 November 2022	Include an appendix with the Internal Audit Update with definitions for the significance of recommendations	19/22	Complete	Included in Report Appendix, Appendix 9. (2 February 2023)
02 February 2023	Exception report from CMT regarding their response and actions regarding the longstanding Internal Audit recommendations.	33/22	Complete	Reported to 2 March meeting.
02 February 2023	Review relevance of final Impact Narrative on Risk CIC0005.	34/22	Complete	Updated 7 March 23: Inability of landlords to take swift action through the courts to pursue non-payment remedies has been removed from the risk as we accept that we do this.