

Report sponsor: Director of Legal, Procurement
and Democratic Services and Monitoring Officer
Report author: Democratic Services Officer

Audit & Accounts Committee – Outstanding Resolutions

Purpose

- 1.1 At its meeting on 5 February 2020, the Audit and Accounts Committee resolved:
 - to agree that a Resolution Tracking report be included in future agendas of the Audit and Accounts Committee.
- 1.2 Outstanding resolutions are attached at Appendix 1 of the report.

Recommendations

- 2.1 To track and review the outstanding resolutions at Appendix 1 of the report.

Reasons

- 3.1 To provide the Audit and Accounts Committee with the opportunity to track and review any outstanding resolutions arising from meetings of that Committee.

Supporting information

- 4.1 Appendix 1 lists outstanding resolutions arising from meetings of the Audit and Accounts Committee.
- 4.2 For an exhaustive list of resolutions, refer to minutes of the meetings of the Audit and Accounts Committee on the Council's Democracy Portal at the following link:

https://democracy.derby.gov.uk/Committees/tabid/101/ctl/ViewCMIS_CommitteeDetails/mid/734/id/1894/Default.aspx

Public/stakeholder engagement

- 5.1 None.

Other options

6.1 None.

Financial and value for money issues

7.1 None arising from this report.

Legal implications

8.1 None arising from this report.

Other significant implications

9.1 None arising from this report.

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal Finance Service Director(s) Report sponsor Other(s)	Acting Head of Democracy	22/09/2020
Background papers:	Audit and Accounts Committee agenda papers – on the Council's Committee Management Information System (CMIS)	
List of appendices:	Appendix 1 – Outstanding Resolutions	

Audit and Accounts Committee

Outstanding Resolutions

Meeting Date	Item	Resolution	Comments	Responsible Officer
5 February 2020	Internal Audit Progress Report	<ol style="list-style-type: none"> 1. to agree that the Local Government Association be contacted and informed that the Audit and Accounts Committee supports a national review of best practice for coroners' services; 2. to agree that in relation to the Coroners Service audit assignment, the action due date be changed to August 2020; 3. to agree that the audit assignment in relation to Sinfin Waste Plant/Incinerator should be prioritised; 4. to agree that the audit assignment in relation to Assembly Rooms – Contract Management be circulated to Members of the Audit and Accounts Committee, once it was completed; 5. to agree that as the Assembly Rooms Project has now been put on hold, an urgent audit investigation should be undertaken and that the Chair and Vice 	<ol style="list-style-type: none"> 1. Colleagues from Legal, Procurement and Democratic Services and Finance are meeting with Derbyshire CC to discuss the Coroners Service on 12th August which it is hoped would inform any representations the Council makes to the LGA regarding a national review. 2. Action dates amended 3. Work has commenced – audit had initial meeting with the Lead Officer and have been supplied with all information requested 4. Director of Financial Services and Head of Audit met with Chair and Vice-Chair to discuss audit work on the Assembly Rooms. It was agreed that the audit report would be put on 	<ol style="list-style-type: none"> 1. Alex Hough 2. Richard Boneham 3. Richard Boneham 4. Richard Boneham 5. Richard Boneham 6. Richard Boneham 7. Alex Hough

		<p>Chair should meet with the Head of Internal Audit to agree the scope of such an investigation;</p> <ol style="list-style-type: none"> to agree that an update on the Shared Lives audit be brought to the next meeting of the Audit and Accounts Committee; and to agree that a Resolution Tracking report be included in future agendas of the Audit and Accounts Committee. 	<p>hold until the results of the external review by Faithfull and Gould were published. The Head of Audit would review the audit work in light of the findings of the external work to see if further internal audit work was required.</p> <ol style="list-style-type: none"> See 4 above Suggest that this is re-scheduled for September meeting as the key officer has now left the Council and the issue has been transferred to another team. Completed. 	
5 February 2020	Appointments to the Independent Remuneration Panel	<ol style="list-style-type: none"> to agree that the two recently retired members of the Independent Remuneration Panel be written to and thanked for their work on it. 	Completed.	Alex Hough
5 February 2020	Risk Management Update Monitoring Report for the Period to December 2019	<ol style="list-style-type: none"> to agree that risk surgeries be organised for SR10 – Managing demands in statutory social care services and SR14 – Sinfin Waste Plant – Adverse outcome to estimated fair value determination; to agree that the Risk Management Strategy and Handbook be circulated to the Audit and Accounts Committee in 	<p>March 2020 update</p> <ol style="list-style-type: none"> Chair and Vice Chair agreed that comments on the Risk Management Strategy and Handbook would be fed back at the meeting in June 2020. <p>July 2020</p>	Heather Greenan

		<p>good time and that comments be fed back at the next meeting; and</p> <p>3. to agree that a Risk Appetite report be brought to a future meeting of the Audit and Accounts Committee.</p>	<p>1. Two risk surgeries hosted in June 2020 (delayed from March 2020 due to Covid-19), with a report presented to the July Audit and Accounts Committee.</p> <p>2. Risk Management Strategy and Handbook circulated after the February meeting, with no comments received. Updating the documents is on-going, with progress impacted by Covid-19. Current documents remain live with no impact on our on-going risk management arrangements.</p> <p>3. Strategic Risk Register updated to include the 4T's of risk management, providing the Committee with an indication on how our risks are being managed. Risk opportunity framework developed in June 2020, and will be included in the refreshed Strategy and Handbook, approach has been piloted on the Covid-19 Risk Register. Risk opportunity framework to be rolled out in 2020/21 (Quarter 2 onwards), which will inform an overview of risk appetite – report to be presented by March 2021</p>	
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			reflecting on changes in current arrangements, with comments on quarterly reports added as the framework develops.	
5 February 2020	Audit and Accounts Committee – Self Assessment 2019/20	<ol style="list-style-type: none"> 1. to request a report to the March meeting of the Committee which outlines the outcome of the 2019/20 self-assessment and any actions that are required to address areas identified which require improvement; 2. to agree that a workshop be organised to consider the Audit and Accounts Committee – Self Assessment 2019/20; 3. to agree that the Chair and Vice Chair meet with the Head of Internal Audit to discuss the training and development programme for the Audit and Accounts Committee; 4. to agree that a report on the adequacy of internal audit staffing and other resources be brought to a future meeting of the Audit and Accounts Committee; and 5. to agree that a report on how an external audit plan is put together to be brought to a future meeting of the Audit and Accounts Committee. 	<ol style="list-style-type: none"> 1. Six responses have been received to the self-assessment survey which is a 55% response rate. It has been agreed with the Chair and Vice-Chair that a report will now go to the September meeting of the Committee. 2. Date to be discussed with the Chair and Vice-Chair. 3. The training and development programme will be discussed with the Chair and Vice-Chair prior to the September meeting. 4. This will need to be considered in light of the impact of the Covid19 pandemic. The timing of the report will be agreed with the Chair and Vice-Chair. 5. The Head of Audit has discussed with the Senior Manager at EY the best way to deliver this for committee Members. They agree that a report would not work as EY's audit plan already has the detail 	Richard Boneham

			within it. It would be preferable to have a session to discuss each section of the audit plan. A short session, probably the Committee before the one where EY present the 2020/21 audit plan, would be best.	
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Meeting Date	Item	Resolution	Comments	Responsible Officer
8 June 2020	Risk Surgery: <ul style="list-style-type: none"> SR10 / P-R1 - CYP Demand Management (High demand, sufficiency challenges and budget implications). 	<ul style="list-style-type: none"> Audit and Account Committee members present were assured that there is good senior management oversight on this risk, with lots of activity on-going to support mitigation (through both the established controls and additional actions), including seeking lessons from other. Attendees were reassured on the use of insight to manage demand, accepting the challenges in predicting need and noted that work would remain on-going in this area. It was noted that the Covid-19 Recovery Plan would be an opportunity to further target our activity on the recruitment of foster carers (i.e. working with employers making staff redundant) and to build on developing community assets/working, including the Community Hub. 		

		<ul style="list-style-type: none"> Service leads should review, where possible, opportunities to engage wider / alternative housing providers in any development options to step down young people from care. 		
	<p>Risk Surgery:</p> <ul style="list-style-type: none"> SR14/C&P-R1 - Sinfin Waste Plant (Adverse outcome to estimated fair value determination). 	<ul style="list-style-type: none"> The Committee confirmed they were assured of current controls in place in relation to this risk. The risk rating should remain at 16, and on the strategic risk register until the outcome of the current controls are available. Further monitoring of this risk will continue through the quarterly reviews of the Strategic Risk Register by Cabinet and Audit and Accounts. Further opportunities for scrutiny will be at the point any decisions are made and will be coordinated through Executive Scrutiny before any decision are taken by Cabinet. 		

Meeting Date	Item	Resolution	Comments	Responsible Officer
29 July 2020	Risk Management Monitoring Report for the Period to 31 March 2020	1. to note that the refresh of the Risk Management Strategy and Handbook have been delayed due to competing demands arising from Covid-19;		

		<ol style="list-style-type: none"> 2. to request that further information on the Covid-19 and BREXIT Boards be circulated to the Committee; 3. to agree that the next update report to come to the Audit and Accounts Committee should include more detail in relation to Covid-19 and BREXIT; 4. to requested that all elected members receive regular briefings on Covid-19; and 5. to agree that progress on SR6 – ineffective project management governance be monitored by the Audit and Accounts Committee. 		
29 July 2020	Contract Waivers for the Period 1 July 2019 to 28 February 2020	<ol style="list-style-type: none"> 1. to agree that the Chair and Vice Chair will meet with the Director of Leisure, Culture and Tourism to seek more details on the decision making process in relation to the avoidable waiver for Christmas decorations in the Market Place and that an update will be provided at the next meeting of the Audit and Accounts Committee. 		
29 July 2020	Internal Audit Plan 2019-20 – Progress Report	<ol style="list-style-type: none"> 1. to agree that in relation to the outstanding Fixed Assets 2018/19 audit assignment, the Chair and Vice Chair will meet with relevant officers and an update will be provided at the next meeting of the Audit and Accounts committee. 		

