

Report sponsor: Strategic Director of Corporate Resources  
Report author: Democratic Services Officer

## **Audit & Governance 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 and actions are attached at Appendices 1 and 2 of the report.
- 1.3 Any completed resolutions and actions will be removed after the meeting.

### **Recommendations**

- 2.1 To track and review the outstanding resolutions and actions at Appendices 1 and 2 of the report.

### **Reasons**

- 3.1 To provide the Audit and Accounts Governance 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 Governance Committee.
- 4.2 Appendix 2 lists the outstanding proposed actions arising from The Self-Assessments in 2017/18 & 2019/20.
- 4.3 For an exhaustive list of resolutions, refer to minutes of the meetings of the Audit and Governance 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](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.

## Climate implications

9.1 None.

## Other significant implications

10.1 None.

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal		
Finance		
Service Director(s)		
Report sponsor	Simon Riley – Strategic Director of Corporate Resources	08/06/2021
Other(s)	Alex Hough - Head of Democracy	08/06/2021

<b>Background papers:</b>	Audit and Governance Committee agenda papers – on the Council's Democracy Portal
<b>List of appendices:</b>	Appendix 1 - Outstanding Resolutions Appendix 2 - Proposed Actions Arising from The Self-Assessments in 2017/18 & 2019/20

## Audit and Governance Committee

### Outstanding Resolutions

Meeting Date	Item	Resolution	Comments	Responsible Officer
5 February 2020	Internal Audit Progress Report	<ol style="list-style-type: none"> <li>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;</li> <li>2. to agree that in relation to the Coroners Service audit assignment, the action due date be changed to August 2020;</li> <li>3. 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;</li> </ol>	<ol style="list-style-type: none"> <li>1. The Head of Democracy last updated the Committee in January 2021 in respect of outstanding audit recommendations relating to the Coroners Service. A meeting is due to be held on Friday 18 June with counterparts at the County Council, where the draft legal agreement is due to be formally ratified. The proposed letter to the LGA on behalf of the committee will be drafted once the agreement is in place.</li> <li>2. The action date was amended, but the issue is still ongoing and will be picked up in the regular Internal Audit progress reports to the Committee.</li> <li>3. It was reported to Committee on 29<sup>th</sup> July 20 that "Following the announcement that plans have</li> </ol>	<ol style="list-style-type: none"> <li>1. Alex Hough</li> <li>2. Richard Boneham</li> <li>3. Richard Boneham</li> </ol>

Meeting Date	Item	Resolution	Comments	Responsible Officer
			<p>been drawn up for a new events venue in Derby's Becketwell area and that the former Assembly Rooms site will be cleared and redeveloped, the audit work has now been deemed as "superseded". The Chair and Vice-Chair are reviewing what assurance the Committee needs to determine.</p> <p>January 2021 update:</p> <p>This update provided in 1 and 2 above also presented the Committee with details of the progress being made with the County on implementing all the recommendations from the audit. An in principle agreement has been reached to maintain existing split of costs based on population and to regularly share information – this has been drafted into a formal deed of co-operation between the Councils. The City Council is awaiting feedback from the County Council before the agreement is formalised at the first meeting of a newly</p>	

Meeting Date	Item	Resolution	Comments	Responsible Officer
			<p>established Coroners Governance Board.</p> <p>3. June 21 update on item 3 The former Chair of Committee attended a meeting in April 2021 to discuss the Assembly Rooms situation and will provide a verbal update at the 16th June 2021 Committee meeting.</p>	
5 February 2020	Audit and Accounts Committee – Self Assessment 2019/20	<p>1. 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</p> <p>2. 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.</p>	<p>1. Agreed by the Chair and Vice-Chair that this will be brought to the June 2021 meeting as part of the s151 Officer's assessment of the effectiveness of the system of internal audit.</p> <p>2. Scheduled for prior to the March 2021 meeting when External Audit will present the 2020/21 audit plan.</p> <p>June 21 update on item 1</p> <p>Report on the agenda for 16th June 2021 meeting.</p> <p>June 21 update on item 2</p>	Richard Boneham

Meeting Date	Item	Resolution	Comments	Responsible Officer
			Training from the External Auditor was delivered to the Committee prior to the Committee meeting in March 2021.	

Meeting Date	Item	Resolution	Comments	Responsible Officer
4 November 2020	Committee Terms of Reference	To recommend to Council that the Committee be re-named the Governance and Audit Committee.	<p>To be actioned for the start of the next municipal year.</p> <p>Completed – The recommendation was carried at the Council's AGM on 26 June 2021. Minute no.11/21</p>	Democratic Services

4 November 2020	Information Governance Update	To request an update is given at the next meeting of the Audit & Accounts Committee.	Update now to be provided at the meeting due to take place on 24 March 2021  Completed – An update was provided at the meeting on 24 March 2021	Sinéad Booth
-----------------	-------------------------------	--	---	--------------

Meeting Date	Item	Resolution	Comments	Responsible Officer
27 January 2021	Audit and Accounts Committee – Outstanding Resolutions	<p>To agree that to maintain the Head of Internal Audits independence, he should not be responsible for writing the following strategy, policies and procedures and that other officers should be identified</p> <ul style="list-style-type: none"> <li>• Anti-Fraud and Corruption Strategy</li> <li>• Anti- Money Laundering Policy &amp; Procedure</li> <li>• Anti- Bribery Policy &amp; Procedure</li> </ul>		

Meeting Date	Item	Resolution	Comments	Responsible Officer
24 March 2021	Statement of Accounts 2019/20 - update	To agree that the Committee's concerns about the length of time it was taking for the accounts to be signed of, be noted, and that the Chair and		Simon Riley

		the S151 Officer should raise those concerns with the PSAA and the NAO.		
24 March 2021	Internal Audit Progress Report	To agree that the S151 Officer and the Head of Internal Audit should consider how the Council could best track lessons learnt from Council projects and that this be reported back to Committee.		Simon Riley
24 March 2021	Contract Waivers for the period 1 July 2020 to 31 December 2020	To agree that future reports would reflect where waivers were unavoidable due to the Covid pandemic.	Completed - All subsequent reports will include the categorisation of waivers 'unavoidable due to Covid-19'	Linda Spiby
24 March 2021	Information Governance Update	To request an update is given at the next Audit & Accounts Committee.	This update will take place at the meeting on 28 July 2021.	Sinéad Booth



## Appendix 2

### Proposed Actions Arising From The Self-Assessments in 2017/18 & 2019/20

Ref	Issue	Comment	Proposed Action	Progress Made
	<b>Actions Arising From The Self-Assessment in 2017/18 that are still outstanding</b>			
11	Are new Committee members provided with an appropriate induction	Although this was not flagged as a weakness in the self-assessment, one response suggested that a manual/handbook was produced that contains all the relevant information that members of the Committee need to perform their role. This addition was agreed by the Committee at its meeting on 20 March 2018 that	Officers produce a handbook for all members of the Audit and Accounts Committee which provides all the information that is required for Committee members to fulfil their role effectively.	<p>The handbook is being drafted. Other priorities have meant that completion has slipped. It is hoped that a draft will be completed by 30<sup>th</sup> April 2021.</p> <p>June 21 update:</p> <p>The handbook is designed to be a “living document” and will go live via Internal Audit’s Sharepoint page which should be completed in the next couple of months. This will enable the Head of Internal Audit to keep the handbook and reference material up to date.</p>
19	Are meetings free and open without political influences being displayed?	Some Members felt that the Committee meetings were still being used to make political statements	The Chair reminds each Member that the Committee should be apolitical and shuts down any such activity.	Ongoing action - The need for the Committee to be apolitical is made clear to all members within the Committee’s induction process. The Chair is aware of the need to prevent members of the committee making political statements in meetings.

Ref	Issue	Comment	Proposed Action	Progress Made
45	Does the committee review the adequacy of internal audit staffing and other resources?	Members felt that this is not an area that they had chance to comment on.	Reintroduce the report where the s151 Officer provides an opinion to committee on the effectiveness of the internal audit function.	Agreed by the Chair and Vice-Chair that this will be brought to the June 2021 meeting as part of the s151 Officer's assessment of the effectiveness of the system of internal audit.  June 21 update  Report on the agenda for 16th June 2021 meeting.
<b>Actions Arising From 2019/20 Self Assessment</b>				
20/6	Has the committee evaluated whether and how it is adding value to the organisation?	Two members thought that the committee evaluated whether and how it is adding value to the Council.	This is all about the Committee members understanding it's role and remit. This action will be linked to the induction process and to each member's skills and knowledge.	Being developed as part of the Knowledge and skills exercise.