

Report sponsor: Strategic Director of Corporate Resources
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 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 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 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 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
- 4.4 The Draft Programme of Work to March 2021 is attached at Appendix 3.

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	15/03/2021
Other(s)	Alex Hough - Head of Democracy	15/03/2021

Background papers:	Audit and Accounts Committee agenda papers – on the Council's Democracy Portal
List of appendices:	Appendix 1 - Outstanding Resolutions
	Appendix 2 - Proposed Actions Arising from The Self-Assessments in 2017/18 & 2019/20
	Appendix 3 – Draft Programme of Work to March 2021

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 Assembly Rooms – Contract Management be circulated to Members of the Audit and Accounts Committee, once it was completed; 	<ol style="list-style-type: none"> 1. The Acting Head of Democracy updated the Committee on 30 September 20. He intends to draft this letter on behalf of the Chair once a better understanding has been gained from counterparts at County Council about the broader trends affecting Coroners Services and the agreement referred to at paragraph 2 has been finalised. 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. 3. It was reported to Committee on 29th July 20 that "Following the announcement that plans have been drawn up for a new events venue in Derby's Becketwell 	<ol style="list-style-type: none"> 1. Alex Hough 2. Richard Boneham 3. Richard Boneham

Meeting Date	Item	Resolution	Comments	Responsible Officer
			<p>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> <ol style="list-style-type: none"> 2. 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 	

Meeting Date	Item	Resolution	Comments	Responsible Officer
			established Coroners Governance Board.	
5 February 2020	Audit and Accounts Committee – Self Assessment 2019/20	<ol style="list-style-type: none"> 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 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. 	<ol style="list-style-type: none"> 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. 2. Scheduled for prior to the March 2021 meeting when External Audit will present the 2020/21 audit plan. 	Richard Boneham

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.	To be actioned for the start of the next municipal year.	
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	

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"> • Anti-Fraud and Corruption Strategy • Anti- Money Laundering Policy & Procedure • Anti- Bribery Policy & Procedure 		
27 January 2021	Risk Management – mid-year assurance report	1. To agree that risk management training should be incorporated into the training programme for new officers.	1. Organisational Development colleagues have been contacted to update induction training and risk management will be picked up as part of a wider review of our induction activity. Communications on the latest risk management	Sarah Walker

		<p>2. To agree that the Assurance Team should provide the Committee with updates on risks that have emerged over the last reporting period, with a focus on risk escalations.</p>	<p>strategy and handbook have been included in Keeping in Touch and managers bulletins.</p> <p>2. Updates on risks that have emerged in quarters 3 and 4 will be addressed as part of the 2020/21 year-end assurance report. Reporting on risk changes is also reported to Cabinet via the quarterly performance monitoring report.</p>	
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Appendix 2

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

Ref	Issue	Comment	Proposed Action	Progress Made
	Actions Arising From The Self-Assessment in 2017/18 that are still outstanding			
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.	The handbook is being drafted. Other priorities have meant that completion has slipped. It is hoped that a draft will be completed by 30 th April 2021.
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 for him 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.
50	Is the audit committee aware of how the external audit plan is put together?	Some Members felt that they were just informed that this is what work External Audit would be doing and could not see the links between	Further training from External Audit on the work it does and how it prepares the plan.	Training session planned for March 2021
Actions Arising From 2019/20 Self Assessment				
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.