

Audit Committee, 10 September 2019

Matters Arising

Executive summary and recommendations

Attached is an actions list as agreed at the last public meeting of the Audit Committee.

	<b>Action point (and location in the minutes)</b>	<b>For the attention of/ Comment on progress</b>
6 June 2019		
1	<b>Item 8. External Auditor's report 2018-19 (report ref: AUD 14/19)</b>  The Committee also requested that management add timescales and responsibilities to the actions to address recommendations in the report. (8.7)	Executive – complete and included in the Committee's recommendations tracker.
2	<b>Item 10.i. Internal audit annual report – assurance mapping review (report ref: AUD 16/19)</b>  The Committee asked how often the assurance map would be reviewed and refreshed. It was noted that BDO would undertake this annually. It was also agreed that the Executive should take ownership of an annual assessment of internal controls and internal audit would validate this. The Committee asked the Executive to consider how this would be undertaken. (10.i.7)	Executive – Governance – assessment to be incorporated into planning process for annual internal audit programme. Process has been updated.
3	The Committee suggested that a potential area for future review could be cost control and requested that this be considered. (10.i.9)	Internal Auditor – included in long list for future prioritisation.
4	The Committee requested that the Executive include the review's agreed management actions, as well as timescales and who is responsible for the action, in the recommendation tracker. (10.i.10)	Executive – complete and included in the Committee's recommendations tracker
5	<b>Item 10.iii. Internal audit plan 2019-20 (report ref: AUD 18/19)</b>  The Committee agreed that an assessment of fraud risk and awareness should be prioritised	Internal Auditor – complete, this review has been scheduled.

	and would be included in the 2019-20 plan in place of the cyber security review, which would be deferred to a subsequent year. (10.iii.5)	
	<b>Item 11. Internal audit recommendations tracker (report ref: AUD 19/19)</b>	
6	The Committee requested that the recommendations contained within the external audit report be included in the tracker, as well as any significant findings from ISO or quality assurance audits. (11.2)	Governance – Complete
	<b>Item 12. Strategic Risk Register (report ref: AUD 20/19)</b>	
7	The Committee requested the Executive consider how to reflect the points above within the SRR. (12.5)	Executive – Complete and included in performance report to Council July 2019
8	The Committee requested that the SRR include an estimated timescale for meeting the expected risk level. (12.6)	
	<b>Item 13. Social work risk register (report ref: AUD 21/19)</b>	
9	The Committee asked that the Executive enquire whether SWE have appointed Internal Auditors and the level of assurance they have given on systems. (13.3)	Director of Regulation – It is understood that a tender for this contract was run in July 2019, we have enquired as to the award.
	<b>Item 14. Quality Assurance Department update (report ref: AUD 21/19)</b>	
10	The Committee agreed that the Executive should review the purpose and format of the Quality Assurance Department report to ensure it was providing the right level of information and focussed on the key messages and bigger picture. It was noted that the Internal Audit review of the Quality Assurance function may assist in tailoring the report. The Committee agreed to receive a revised report at its September 2019 meeting. (14.4)	Head of Quality Assurance – Complete new reporting applied to report on this agenda.
	<b>Item 16. Any other business</b>	
11	The Committee agreed to focus on Strategic Risk four, especially financial sustainability, with the Executive Director of IT and Resources during discussion of the SSR at its meeting in September 2019. (16.1)	Interim Director of Finance – included on this agenda.

12	The Committee agreed to adopt the revised paper format introduced at the most recent Council meeting. (16.2)	Complete
5 March 2019		
1	<p><b>Item 7.i. Key financial controls audit report (report ref: AUD 03/19)</b></p> <p>The Committee noted that sub-delegation of SMT authorisation limits would be addressed by a revision to the financial regulations, to be presented to the Audit Committee at a future meeting. (7.i.5)</p>	Executive - This paper will come to Audit Committee in November 2019.

### **Decision**

The Committee is requested to note the document. No decision is required.

### **Background information**

Please refer to individual papers and minutes for the background to decisions.

### **Resource implications**

None

### **Financial implications**

None.

### **Appendices**

None.

### **Date of paper**

2 September 2019