

Audit Committee Recommendation Tracker 2023/24

1 Purpose

This document will collate and track progress of all recommendations made by the Audit Committee to the Executive and Senior Managers throughout the year, and to log the responses to the recommendations. The explanation of terms used can be found in section 3.

2 Audit Committee Recommendations to the Executive and Senior Managers

Reference number	Title of agenda item	Recommendation	Date referred	Progress status	Response and next steps	Key contacts
221125-47-a	Minutes confirmation	A rolling log of actions is created, kept up to date and reported to every meeting of the Committee	25/11/22	Responded to	This document to be updated – retrospective application to follow.	Nancy Barnard
221125-50-1	External Audit - update	A copy of the Value for Money report to Committee members in advance of the February meeting	25/11/22	Accepted	Document circulated to the Committee.	Andrew Smith
221125-50-2	External Audit - update	Provide the Chair of the Audit Committee with a copy of External Auditor's letter to the Chief Executive about concerns over the approach to the review of management override of controls	25/11/22	Accepted	Document provided to Chair.	Andrew Smith
221125-50-3 221125-54-1	External Audit – update	Amend the Work Plan with additional item for February - how the Council is responding to	25/11/22	Responded to	Report at 24 February 2023 Audit Committee.	Richard Henderson

	Work plan	recruitment challenges and managing risks associated with this, with detail of how many posts in Finance and IT teams are a) filled with interim staff and b) unfilled				
221125-51-2	Treasury Management 2022/23 half-yearly report	Future treasury management reports include information on debt servicing costs and the debt redemption profile.	25/11/22	Responded to	Maturity structure of the debt is in the Treasury Management Strategy (Para 5.1.4) – (this meeting). Interest payable budget for next year is in the introductory report for the Treasury & Capital Strategies going to Executive Board - the figure is available to members. The team has been reminded of the requirement to include these in the annual and half-year reports.	Jean Stevenson
221125-53-1	Additional meeting	hold an additional meeting on 31 March 2023 at 10:30am	25/11/22	Approved	Meeting scheduled.	Nancy Barnard
230224-59	Minutes	Committee Members requested an amendment to Minute 52, to reflect their concern about	24/02/23	Responded to	Responded to at same meeting.	Ross Brown

		checks and balances on the commercial director for business cases, and that Audit Committee - 24.02.23 2 this would be a matter of interest for the Committee going forward				
230224-70-3	Corporate Recruitment Challenges and NCC response	Request the following information from the Organisational HR Manager: a. Data on long-term sickness and its impact on key services in the Council; b. Data on the cost of the Engage recruitment portal IT system now being replaced by the Oracle Recruitment Cloud (ORC).	24/02/23	Responded to	Information circulated to the Committee on 22 June 2023. Further information on Engage requested. Information from Engage circulated to the Committee on 26 September 2023.	Daljit Singh Nijran
230331-75	Regular monitoring of previous years' statements of accounts	Resolved to make this item a standing verbal update for future committee meetings.	31/03/23	Approved	This is now a standing item until all previous' years statements of accounts are accounted for.	Shabana Kausar
230331-78-3	Annual Report of Health and Safety within the Council	Include statistics and trends within future reports.	31/03/23	26/04/24 – Awaiting consideration	To be reported to June 2024 Audit Committee.	Paul Millward

230630-6-3	Financial Controls Assessment	Audit Committee to receive future updates on the remediation work through the FIP reporting.	30/06/23	Responded to	This will be built into the Regular monitoring of previous' years statement of accounts item.	Ross Brown/ Shabana Kausar
230630-6-5 & 6	Financial Controls Assessment	Audit Committee to establish a financial controls sub-group / new panels.	30/06/23	Awaiting Consideration	Consideration of what resources may be available to prioritise to such groups. Name and the remit of such a sub-group needs to be established by the Committee and the lead officer for the Committee.	Audit Committee/ Shabana Kausar
230630-6-7	Financial Controls Assessment	Undertake a CIPFA Self-Assessment on the Audit Committee.	30/06/23	Complete	CIPFA Self-Assessment session held 9 February 2024.	Audit Committee / Nancy Barnard
230630-8-2	HR and EDI Annual Assurance	Circulate the EDI Strategy Audit Report by Inclusive Employers Limited amongst the Audit Committee.	30/06/23	Complete	Document circulated to the Committee on 26 September 2023. Further actions to be taken up by the Corporate Scrutiny Committee.	Titu Hayre-Bennett/ James Lavender
230630-9	Together for Nottingham Theme 2 - Asset Management	Two examples of business cases of the sale of assets to be provided to the Committee.	30/06/23	Responded to	Two examples were circulated to Members of the Committee via email	Beverley Gouveia/ James Lavender

230728-21-2	Statement of Accounts Progress Update	To receive the external auditor opinion on the financial statements for 2019/20 at the Committee meeting on 24 November 2023 if available;	28/07/23	Awaiting Consideration	Scheduled for meeting on 24 th November Reports still in the process of being finalised.	Shabana Kausar/ Andrew Smith
230728-24-1	Treasury Management 2022/23 Annual Report	The Treasury Team to examine the levels of supported and/or unsupported debt levels of competitor local authorities.	28/07/23	Responded to	Reply received by the Chair and the Committee.	Shabana Kausar/Jean Stevenson
230728-24-1	Treasury Management 2022/23 Annual Report	The Treasury Team to provide clarification on the Council's overseas investments.	28/07/23	Responded to	Reply received by the Chair and the Committee.	Shabana Kausar/Jean Stevenson
230728-25-2	Annual Investment Strategy 2023/24 Revision	The Treasury Team to provide details of a risk assessment undertaken upon the overseas investments.	28/07/23	Responded to.	Reply received by the Chair and the Committee.	Shabana Kausar/Jean Stevenson
230728-27	Audit Committee Work Programme	An item or discussion on procurements and how the Real Living Wage would filter down through suppliers.	28/07/23	Awaiting Consideration	Audit & Scrutiny Officer to support this activity.	Shail Shah/ John Slater
240223-69-2	IAB Instructions Theme 2 - Finance	That the Committee receive further information on how	23/02/2024	Awaiting Consideration	Information to be circulated	Shabana Kausar

		Section 106 monies are handled.				
240223-73-1	Treasury Management and Capital Strategy 2024/25	To request a refinement to the Capital Strategy, Annex C, Section 4 to better set out which Service Investments in the Register of Service Investment table have been impaired by the Council.	23/02/2024	Responded to	Capital Strategy Annex C updated	Shabana Kausar
240223-77-2	Internal Audit Report No Assurance – Exempt appendix	That the Committee receive a written update and timeline as to when the responsible officer expects the actions and issue to be resolved.	23/02/2024	Awaiting response		Bev Gouveia / Nicki Jenkins

3 Explanation of terms used

Recommendation reference number - each recommendation added to this tracker will be assigned a unique reference number eg 220511-3-1, where 220511 represents the date of the meeting, -3 is the minute number, and -1 is the recommendation number.

Progress status - this column indicates individual progress status for each recommendation and will present 1 of 3 options:

- Responded to/Accepted/Approved - Green
- Awaiting Consideration – Amber
- Rejected - Red

Response and next steps - this column will include details on why a specific recommendation was accepted or rejected, and where appropriate, will indicate what the next steps are for the officers or councillors.

4 Future meeting dates and reporting deadlines

Date of meeting (10:30am)	Deadline for draft reports (10:00am)	Chair's Briefing (2:00pm)	Deadline for final reports (5.00pm)
23/02/24	01/02/24	07/02/24	13/02/24
26/04/24	04/04/24	10/04/24	16/04/24