

NORTHUMBERLAND COUNTY COUNCIL

AUDIT COMMITTEE

**MONITORING REPORT / ACTION LOG
2022-23**

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Updated: 22 November 2022

**NORTHUMBERLAND COUNTY COUNCIL
AUDIT COMMITTEE ACTION LIST**

Ref	Date	Report	Action	To be actioned by	Outcome
1.	23.03.22	External Audit Report	Councillor Oliver queried whether the revaluation reserve error in the NCC Group Account would impact on their corporation tax?	Interim Director of Finance and Section 151 Officer to respond.	Verbal response provided but a formal written response was to be produced.
2.	28.09.22	Treasury Management Annual Report for the Financial Year 2021-22	Councillor Dale's question regarding borrowing to be clarified with the Section 151 Officer after the meeting.	Interim Director of Finance and Section 151 Officer to respond.	
3.	28.09.22	Treasury Management Annual Report for the Financial Year 2021-22	CIPFA audit report to be emailed to Members. A report on the subject also be brought to the next meeting.	Interim Director of Finance and Section 151 Officer and Democratic Services to arrange for the report to be emailed to members.	Final CIPFA Financial Management Assessment report emailed to Audit Committee Members. Report on Audit Committee Arrangements be scheduled for November meeting.
3.	28.09.22	Caller Report	Regular updates on progress made to address issues raised from the Caller Report including monitoring the Action Plan. For the item to be placed on the Work Programme.	Interim Director of Finance and Section 151 Officer to update when appropriate.	

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4.	28.09.22	Strategic Transformation Programme Business Case	To receive a report on the business case to ensure best value for money. For the item to be placed on the Work Programme.	Interim Director of Finance and Section 151 Officer.	
5.	28.09.22	Adult Social Care and wider NHS changes	Monitor any impacts and for the item to be placed on the Work Programme.	Interim Director of Finance and Section 151 Officer to update when appropriate.	
6.	28.09.22	Report on the processes and practices of employment and redundancy payments	Report to be presented to the November meeting.	Interim Director of Finance and Section 151 Officer.	
7.	28.09.22	Update on the Independent Review of International	Report to be presented to the November meeting.	Interim Director of Finance and Section 151 Officer.	Agenda item scheduled for the November meeting to receive an update.

WORK PROGRAMME

ISSUE
30 November 2022
<u>Internal Audit & Risk Management</u> <ul style="list-style-type: none">• Key Outcomes from Internal Audit Assignments• Strategic Audit Plan Interim Monitoring Statement
<u>Corporate Finance</u> <ul style="list-style-type: none">• Treasury Management In-year Update Report• New Position Statement on Audit Committees• Draft Annual Governance Statement 2021-22 <i>*subject to completion of 2020-21 statement</i>
<u>External Audit</u> <ul style="list-style-type: none">• Audit Strategy Memorandum 2021-22 (deferred from September 22 Meeting)• Update on Audit of 2021-22 Statement of Accounts
<u>Counter Fraud Team</u> <ul style="list-style-type: none">• Counter Fraud Annual Report (deferred from September 22 Meeting)
<u>Group Audit Committee</u> <ul style="list-style-type: none">• Update Report
<u>Report Requests from Members</u> <ul style="list-style-type: none">• Update on the Independent Review of International• Audit Committee Arrangements (CIPFA report)
25 January 2023

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Internal Audit & Risk Management

- Approach to preparing the Strategic Audit Plan 2023-24
- Risk Management Update Report (deferred from November 22 meeting)

Corporate Finance

- NCC Statement of Accounts 2021-22 (deferred from November 22 meeting)
- Statement of Accounts 2022-23 - Timetable and Policies
- Changes to Code of Practice for 2022-23
- Treasury Management Strategy Statement for the Financial Year 2023-24

External Audit

- Audit Strategy Memorandum 2022-23
- Audit Progress Report

Education and Safeguarding Performance

- Review of External Inspection Reports

Group Audit Committee

- Update Report

29 March 2023

Internal Audit & Risk Management

- Strategic Audit Plan 2023-24
- Annual Audit Committee Work Programme
- Annual Review of Audit Committee Effectiveness

Corporate Finance

- Group Boundary Review 2022-23
- Statement of Accounts 2020-21 (deferred from September 22 Meeting)
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External Audit

- Audit Progress Report
- Final Audit Completion Report 2021-22 (deferred from November 22 Meeting)
- Annual Audit Letter 2021-22 (deferred from November 22 Meeting)
- Audit Completion Report 2020-21 (deferred from September 22 Meeting)
- Auditors Annual Report 2020-21 (deferred from September 22 Meeting)

Counter Fraud Team

- Counter Fraud Update

Group Audit Committee

- Update Report

MEETING DATES TO BE CONFIRMED/SCHEDULED

- Regular updates on progress made to address issues raised from the Caller Report including monitoring the Action Plan.
- Examine the Strategic Transformation Programme Business Case
- Monitor any impacts from recent changes within Adult Social Care and wider NHS changes.

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