

NORTHUMBERLAND COUNTY COUNCIL

AUDIT COMMITTEE

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

Stephen Watson, Chair of Audit Committee
E-mail Stephen.Watson03@northumberland.gov.uk

Updated: 17 January 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.	Verbal response provided but a formal written response was to be produced.
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.	Report scheduled for January 2023 meeting on the progress made with the Challenge Board.
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. Corporate Services and Economic Growth OSC would scrutinise the Business Case and suggested a discussion with the Chair and Vice Chair of the Committee to ensure there was no duplication of workload.	Interim Director of Finance and Section 151 Officer.	

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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.	Now scheduled for January 2023 meeting.
7.	31.11.22	Update on the Independent Review of International	Further update report to be presented to the November meeting.	Interim Director of Finance and Section 151 Officer.	Report scheduled for January 2023 meeting.
8.	31.11.22	Group Audit Committee	To receive the KPMG Progress Summary at the next meeting.	Chair/Chair of Advance Northumberland	Report scheduled for January 2023 meeting.

WORK PROGRAMME

ISSUE
25 January 2023
<u>Internal Audit & Risk Management</u> <ul style="list-style-type: none">• Approach to preparing the Strategic Audit Plan 2023-24• Risk Management Update Report (deferred from November 22 meeting)• Public Sector Internal Audit Standards
<u>Corporate Finance</u> <ul style="list-style-type: none">• 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• Annual Governance Review and Draft Annual Governance Statement 2021/22
<u>External Audit</u> <ul style="list-style-type: none">• Audit Progress Report
<u>Group Audit Committee</u> <ul style="list-style-type: none">• Update Report
<u>Member Report Requests</u> <ul style="list-style-type: none">• Caller Report update – First Interim Report of the Challenge Board• Review of Exit Payments• International Review update• KPMG Progress Summary
29 March 2023
<u>Internal Audit & Risk Management</u>

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- 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)
- NCC Statement of Accounts 2021-22 (deferred from November 22 meeting)

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)
- Audit Strategy Memorandum 2022-23 (deferred from January 23 Meeting)

Counter Fraud Team

- Counter Fraud Update

Group Audit Committee

- Update Report

Education and Safeguarding Performance

- Review of External Inspection Reports

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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