

NORTHUMBERLAND COUNTY COUNCIL

AUDIT COMMITTEE

**MONITORING REPORT / ACTION LOG
2023-24**

Stephen Watson, Chair of Audit Committee
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Updated: 18 July 2023

**NORTHUMBERLAND COUNTY COUNCIL
AUDIT COMMITTEE ACTION LIST**

Ref	Date	Report	Action	To be actioned by	Outcome
1.	28.09.22	Caller Report	<p>Regular updates on progress made to address issues raised from the Caller Report including monitoring the Action Plan.</p> <p>For the item to be placed on the Work Programme.</p> <p>Update received at January 2023 meeting on the Challenge Board progress.</p> <p>Council on 14 June 2023 received the last report from the Challenge Board *</p>	Executive Director for Resources & Transformation (S151) to update when appropriate.	*To remove with Committee approval.
2.	28.09.22	Strategic Transformation Programme Business Case	<p>To receive a report on the business case to ensure best value for money. For the item to be placed on the Work Programme.</p> <p>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.</p> <p>The Business Case was considered at OSC *</p>	Executive Director for Resources & Transformation (S151)	*To remove with Committee approval.
3.	31.11.22	Update on the Independent Review of International	Further update report to be presented to the November meeting.	Executive Director for Resources & Transformation (S151)	Report scheduled for July 2023 meeting.

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4.	25.01.23	Review of Exit Packages	<p>Audit Committee be informed regarding the outcome of the S151 Officer and Monitoring Officer decision on further action necessary.</p> <p>Audit Committe to receive the scheduled internal audit review of processes and procedures around severance payments across the council.</p>	<p>Head of Internal Audit and Risk Management / Executive Director for Resources & Transformation (S151)</p>	<p>Report scheduled for July 2023 meeting.</p>
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WORK PROGRAMME

ISSUE
26 July 2023
Internal Audit, Risk Management & Corporate Fraud Annual Report from Chief Internal Auditor and Opinion on the Framework of Governance, Risk Management and Control Key Outcomes from Internal Audit Assignments Final Outturn Report (showing performance in achieving the previous year's Strategic Audit Plan from Internal Audit) Update on Internal Audit work in relation to active group entities
Corporate Finance Annual Governance Statement 2022/23 NCC Statement of Accounts 2022/23 - Update Treasury Management Annual Report 2022/23 Consideration of Going Concern Status 2022/23
External Audit Audit Strategy Memorandum 2022/23 Audit Progress Report
Reports from Other Service Areas
Deferred from March Meeting Date International Review Update
27 September 2023
Internal Audit, Risk Management & Corporate Fraud Counter Fraud Annual Report

Updated: 18 July 2023

Risk Management Update
Update on Internal Audit work in relation to active group entities
Annual Review of Audit Committee Effectiveness

Corporate Finance

NCC Statement of Accounts 2022/23

External Audit

Final Audit Completion Report
Annual Auditors Report

Reports from Other Service Areas

Education & Safeguarding Performance – Review of External Inspection Reports
FPS Local Pension Board Annual Report
RIPA Policy

Reports previously deferred

29 November 2023

Internal Audit, Risk Management & Corporate Fraud

Key Outcomes from Internal Audit Assignments
Strategic Audit Plan Monitoring Report
Update on Internal Audit work in relation to active group entities

Corporate Finance

Treasury Management In-year Update Report

External Audit

Audit Progress Report

Reports from Other Service Areas

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31 January 2024
<p>Internal Audit, Risk Management & Corporate Fraud Approach to preparing the Strategic Audit Plan 2024/25 Update on Internal Audit work in relation to active group entities</p> <p>Corporate Finance Statement of Accounts 2023/24 - Timetable and Policies Changes to the Code of Practice for 2023/24 Northumberland County Council – Consideration of ‘Going Concern Status’ for the Statement of Accounts for the year ended 31 March 2024 Treasury Management Strategy Statement for the Financial Year 2024/25</p> <p>External Audit Audit Progress Report</p> <p>Reports from Other Service Areas</p>
27 March 2024
<p>Internal Audit, Risk Management & Corporate Fraud Counter Fraud Update Risk Management Update Report Strategic Audit Plan 2024/25 Annual Audit Committee Work Programme Annual Review of Audit Committee Effectiveness Update on Internal Audit work in relation to active group entities</p> <p>Corporate Finance</p>

Group Boundary Review 2023/24
Annual Governance Statement 2023/24

External Audit

Audit Progress Report

Reports from Other Service Areas

Education & Safeguarding Performance – Review of External Inspection Reports

29 May 2024

Internal Audit, Risk Management & Corporate Fraud

Corporate Finance

External Audit

Reports from Other Service Areas

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 where/when appropriate.

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