

**NORTHUMBERLAND COUNTY COUNCIL**

**AUDIT COMMITTEE**

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

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Updated: 19 September 2023

**NORTHUMBERLAND COUNTY COUNCIL  
AUDIT COMMITTEE ACTION LIST**

<b>Ref</b>	<b>Date</b>	<b>Report</b>	<b>Action</b>	<b>To be actioned by</b>	<b>Outcome</b>
1.	28.09.22	Caller Report	Regular updates on progress made to address issues raised from the Caller Report including monitoring progress on the Action Plan and the subsequent recommendations of the Challenge Board.  For the item to be placed on the Work Programme.	Executive Director for Resources & Transformation (S151) to update when appropriate.	On going monitoring as and when appropriate.
2.	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.  The Business Case was considered at OSC *	Executive Director for Resources & Transformation (S151)	*To remove with Committee approval.
3.	26.07.23	International Lessons Learned Review	Report received by the Committee in July 23. Audit Committee will receive a further progress report in six months' time.	Executive Director for Resources & Transformation (S151)	Report scheduled for January 2024 meeting.
4.	26.07.23	International Lessons Learned Review	A query as to the cost of the investigation.	Executive Director for Resources &	J. Willis to meet with Cllr Grimshaw after

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				Transformation (S151)	the meeting to discuss.
5.	26.07.23	The Statement of Accounts for the year ended 31 March 2023	A query regarding days lost to sickness and contractor claims.	Executive Director for Resources & Transformation (S151)	J. Willis to meet with Cllr Dale after the meeting to discuss.

## WORK PROGRAMME

ISSUE
<b>27 September 2023</b>
<b>Internal Audit, Risk Management &amp; Corporate Fraud</b> Counter Fraud Annual Report Update on Internal Audit work in relation to active group entities Annual Report from Audit Committee
<b>External Audit</b> Audit Strategy Memorandum 2022/23
<b>Reports from Other Service Areas</b> Review Of External Inspection Reports – Adult Social Care and Children’s Services
<b>29 November 2023</b>
<b>Internal Audit, Risk Management &amp; Corporate Fraud</b> Key Outcomes from Internal Audit Assignments Strategic Audit Plan Monitoring Report Update on Internal Audit work in relation to active group entities
<b>Corporate Finance</b> Treasury Management In-year Update Report
<b>External Audit</b> Audit Progress Report
<b>Reports previously deferred</b> External Audit - Final Audit Completion Report

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External Audit - Annual Auditors Report  
FPS Local Pension Board Annual Report  
RIPA Policy  
Risk Management Update

**31 January 2024**

**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

**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  
International Lessons Learned Review 6-month update

**External Audit**

Audit Progress Report

**Reports from Other Service Areas**

**27 March 2024**

**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

**Corporate Finance**

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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