

AUDIT COMMITTEE **ACTION SHEET**

8th April 2011

Democratic Service Officer - Karen Blong

TO: Dick Powell, Peter Robinson, John Golding

| <i>Minute Number</i> | <i>Title of Report</i> | <i>Action</i> | <i>Person Responsible</i> | <i>Deadline</i> | <i>Progress</i> |
|---|---|---|----------------------------------|---|---|
| Matters C/F from previous meetings which have not reached their deadline | | | | | |
| 92.4/10 (1) | Chair's Business | Outcomes from recent fraud case and the impact on offenders pension contributions be highlighted on the Source and in the next Audit Fraud Bulletin. | DP | N/A | Pension recovery and POCA action not yet finalised. Likely conclusion early 2011. |
| 93.4/10 | Work Programme | Training on the Partnership Policy and supporting toolkit and other areas of interest to be provided by Internal Audit to Members . Training options to be provided by Internal Audit. | DP | Internal Audit to put forward proposals once all skills assessments received. | In progress. Report to April 2011 meeting. |
| 93.4/10 | Work Programme | Members to complete a skills assessment in order to identify areas for further development. | DP | As above | 5/7 Member assessments received. |
| 96.4/10 | Grant Thornton: Review of Audit Committee Effectiveness | A review of the effectiveness of the External Auditor to be completed January/February 2011 and reported to the Committee at their April 2011 meeting. | Chair/DP | April 2011 | Report to Committee at 8 th April 2011 meeting |

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| 26.6/10 | Draft Annual Governance Statement | Financial concerns be added to the Committee's Work Programme for the November Audit Committee meeting | PR | N/A | Grant settlement details not yet received, update to Resources Scrutiny Commission as part of budget proposals. |
| 27.6/10 b (iii) | Statement of Accounts | Committee Chair to liaise with the Service Director: Finance to discuss viability of compiling a summary of non-school employees. List to include: <ul style="list-style-type: none"> ● salary ● national insurance ● pension contributions; and ● staffing numbers | PR | June 2011 | Details will be included in the 10/11 Statement of Accounts |
| 27.6/10 f (iii) | Statement of Accounts | Chief Internal Auditor to provide further information to Cllr Gollop and Cllr Hassell in relation to potential risk regarding non-payment of S106 money and contingent liabilities. | DM | N/A | Councillors approached for concerns, but none expressed. NFA |
| 40.9/10 (iv) | Grant Thornton Governance Report on the Audit of the Accounts 2009/10 and Inspection Plan Progress Report | That Members training be organised on IFRS | PR/DM/GT | May 2011 | IFRS and Statement of Accounts training to be provided jointly between Finance and GT in May 2011, in time for the next Statement of |

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| | | | | | Accounts. Item added to Training Plan. |
| 42.9/10 | Grant Thornton 2009/10 Value for Money Conclusion Report | The Resources and Scrutiny Commission should receive a procurement report that identifies gaps in the current procurement strategy and allowing the Commission to allocate policy development work if required. | WG | N/A | Report presented to RSC on 17th December 2010 |
| 43.9/10 | Grant Thornton - Business Transformation Report | The summary of the Waste Contract Gateway Review to be presented to the Audit Committee. | CT | For April 2011 meeting, paper deadline 30/3/11 | On April 2011 Work Programme and Agenda. |
| 55.11/10 | Information Security Update | The Audit Committee receive a further update on the take up of the online Information Security training as an information item at the January 2011 meeting with a further progress report to be presented to the April 2011 meeting. | RS | For April 2011 meeting, paper deadline 30/3/11 | On April 2011 Work Programme and Agenda. |
| 56.11/10 | Grant Thornton Annual Audit Letter | A report on contract specifications and procurement systems to be presented to the Resources Scrutiny Commission. | WG | N/A | See 42,9/10. |
| 56.11/10 | Grant Thornton Annual Audit Letter | A report on the work of the Corporate Performance team be presented to the Committee in due course. | PR/DH | For April meeting. Paper deadline 30 th March 2011 | On April 2011 Work Programme and Agenda. |

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| 57.11/10 | Grant Thornton Financial Standing Report | The schedule of dates to be presented to the Audit Committee. Schedule to include the presentation dates to the Scrutiny Commissions, the Cabinet and a comparison with other Local Authorities and Health Authorities. | PR/DM | For April 2011 meeting. Paper deadline 30/0311 | On April 11 Work Programme and Agenda as Information Item. |
| 58.11/10 | Internal audit: Risk Management Annual Report 2009-10 | The Audit Committee to invite two Risk Champions to attend future meetings to explore the challenges and good practice related to the management of risk within the directorate. | DP | To be included in the 2011/12 work programme. | Scheduled for September 2011 meeting. |
| 59.11/10 | Benefit Fraud Investigation Team: Half Year Report and Update | The Chief Internal Auditor, Service Director: Finance and Executive Member for Efficiency and VFM, to write to the Minister for Benefits, regarding the lack of financial incentive for reducing fraudulent benefit claims. Audit Committee and party leads to support this action. | DP/PR/Cllr Wright | None-specified | Complete. No response received at this time. |
| 59.11/10 | Benefit Fraud Investigation Team: Half Year Report and Update | The Audit Committee Chair and CIA to add the issue of financial Incentives for reducing fraudulent benefit claims to the Core Cities Audit Chairs meeting agenda. | DP/MB | Next meeting 8/2/11 | Not complete in view of the proposals for Single Investigation Service from 2013. |
| 61.11/10 | Internal Audit - Half Year Progress Report | The Local Government Ombudsman's Annual review of Bristol City Council be included as an Information item in future Audit Committee agendas. | DP | September 2011 | Letter is released in July each year. |

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| Matters arising from meeting of 28th January 2011 | | | | | |
| 72.1/11 | Action sheet | Training session on monitoring process, in particular Health & Social Care issues be provided to Committee Members. | PR | None-specified | Inclusion in Training programme for 2011/12 |
| 73.1/11 | Bristol Partnership Risk Assessment and Value for Money Update | The demise of the Primary Care Trust and the risks associated to that action be included in the Risk Register. | HB (BP Lead) | None-specified | |
| 73.1/11 | Bristol Partnership Risk Assessment and Value for Money Update | The partnership Score Cards and qualitative examples demonstrating Value for Money should be circulated to Audit Committee Members. | HB | None-specified | Members provided with link to BP web-site. |
| 74.1/11 | Business Continuity Annual Report | The Business Continuity Annual Report be added to the 2011/12 Work Programme | DP | June 2011 | Target date January 2012 |
| 74.1/11 | Business Continuity Annual Report | The Business Continuity Annual Report be considered at a meeting Informal Cabinet or Full Cabinet and the Strategic Leadership Team. | JG | None-specified | Report to be presented to SLT on 29 th March and Cabinet 7 th April 2011 |
| 76.1/11 | Grant Thornton - 2009-10 Certification Work Report | The process for monitoring improvements in the Housing Benefit process be reported in the Internal Audit Annual Report. | DP | June 2011 meeting | Add to Work Programme for 11/12 |
| 79.1/11 | Fraud Update | The e-learning package on Fraud be circulated to Committee Members for their information. | DP | None-specified | All Members provided with either access or hard copy for review. |