

AUDIT COMMITTEE ACTION SHEET

20th April 2012

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					
Matters arising from meeting of 8th April 2011					
103.4/11	Effectiveness of the External Auditor	The Audit Committee specific recommendations, to be further expanded and agreed, in particular agreement is sought on performance measures to be applied to the external auditor.	Dick Powell	September 2011	Referred to in report covering implementation of Grant Thornton recommendations at April 2012 meeting.
Matters arising from meeting of 24th June 2011					
13.6/11	Annual Governance Statement (AGS)	The AGS 2011/12 process should give consideration to Environmental Issues, the Culture of Bristol and Partnerships.	Dick Powell	June 2012	Process will be amended accordingly.
Matters arising from meeting of 8th July 2011					
27.7/11	Benefit Fraud Investigation Team - Annual Report	The Committee to be provided with an update on the results of the credit reference agency matching exercise, which should include a summary of the impact.	RP/TM	None - specified	To be provided as part of the 2011/2012 Benefit Fraud Annual Report

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Matters Arising from the meeting of 11th November 2011					
59.11/11 (ii)	Annual Governance Statement (AGS)	AGS development process moved back 3 months.	Dick Powell	May 2012	Initial report to be provided in June 2012 meeting (and separately to the Standards Committee should a meeting be arranged for June), followed by final submission to September 2012 meeting.
59.11/11 (ii)	Grant Thornton - Audit Plan Progress Report	Continue to scope comparable Performance Indicators to allow future bench marking.	Dick Powell/ P&I Team	None Specified	Internal Audit is developing with GT as part of an agreed protocol and will report to the June 2012 meeting.
61.11/11	Information Security and GT recommendation on Intruder detection/prevention	Further review and report back from IS manager in 12 months time when there is clarity on Financial Systems/Financial management review.	Bernadette Keen	November 2012	Report on November 2012 agenda
65.11/11	Benefit Fraud Investigation Team	Measurement of the deterrent effect of anti-fraud work be considered (inc. all other areas of fraud)	Dick Powell	None Specified	Internal Audit to take forward, linked with new National Fraud Authority (NFA) LG Fraud Strategy (issued

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					4 th April 2012).
Matters Arising from the meeting of 20th January 2012					
75.1/12	Additional Funding to Bishop Road School	(i) A review of the Guidance and Training to Governors via the Development Service is under way. (ii) Length of Audit Investigation - an investigation protocol is being developed to establish a framework for agreement between the client side and the investigating auditor.	Dick Powell Dick Powell	None specified June 2012	Internal Audit to take forward. Report on June 2012 Agenda
Matters Arising from the meeting of 3rd February 2012					
82.2/12	Minute 58.11/11 Consultation on the role of Audit Commission	The Committee to be provided with a paper - following consideration by the Core Cities Audit Chairs at their March meeting.	Dick Powell	April 2012	Report on April 2012 agenda.
83.2/12	Risk Registers	Corporate and Directorate Risk Registers to be included as a main agenda item . Officers to present them and respond to questions from the Committee.	Dick Powell	2012/13 municipal year	Registers to be presented as main agenda items from commencement of the new municipal year.
84.2/12	Business Continuity planning	Chief Executive support (via escalation process) to be sought to implement Internal Audit recommendation re insertion of Business Continuity element to job descriptions, and to support and communicate to Managers the need to release staff for emergency volunteering,	Dick Powell	April 2012	Letter to Chief Executive resulted in submission of report to SLT at 7 th March - seeking re-affirmation of positive commitment to implement audit

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		training and exercises.			recommendations. A letter of re-assurance despatched by Chief Exec to Brenda McLennan , and all Service Directors advised by letter (by the Service Director, Safer Bristol), to implement procedures to ensure compliance with the recommendations.
86.2/12	Grant Thornton - VFM follow up	Internal Audit and Grant Thornton (GT) are currently working together to formulate a joint working protocol between the Council and the External Auditor. The protocol will include an agreed process for actioning recommendations made by GT and a follow-up process which will ensure recommendation implementation.	Dick Powell/ John Golding	June 2012	Report on June 2012 agenda.
89.2/12	Internal Audit - Committee Training Programme	(i) Training arrangements to be put in place for delivery of 4 preferred topics, ie FOI, Treasury Management, Asset Management, & Project Management. (ii) Members to be circulated with details of on-line facility for risk management training.	Dick Powell Dick Powell	15 th June 2012 March 2012	Training on 15 th June Agenda Members circulated in March.

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90. 2/12	Internal Audit - Anti Fraud Bribery Corruption Strategy & Policy	<p>(i) Revision to make it clear that those with genuine entitlement to Council benefits should not be put off applying, and</p> <p>(ii) establish whether there is an appeals process for any resident affected by outcomes from data matching.</p> <p>(iii) Measuring the benefit of pro-active fraud work and valuing the deterrent effect of good fraud prevention arrangements is planned for research with networking groups in 2012/13</p>	<p>Dick Powell</p> <p>Dick Powell</p> <p>Dick Powell</p>	<p>February 2012</p> <p>2012</p> <p>2012</p>	<p>Policy amended to reflect commitment to ensure full receipt of just entitlement and approved at 16th Feb Leader's Briefing</p> <p>Completed - CIA to provide Committee with a verbal update at April 2012</p> <p>A limited response from the West of England Fraud Group 2012. The launch of the NFA LG Fraud Strategy will provide an opportunity to re-assess the assessment of potential fraud loss and the valuation of preventative work.</p>
93.2/12	Corporate Risk Register	Future Risk Registers to include a grid identifying the numerical values of the risk status columns.	Dick Powell	To be incorporated into first risk	

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				register report due on Sep 2012 agenda, eg.:	

I M P A C T	High	H/L 3x1=3	H/M 3x2=6	H/H 3x3=9
	Med	M/L 2x1=2	M/M 2x2=4	M/H 2x3=6
	Low	L/L 1x1=1	L/M 1x2=2	L/H 1x3=3
	Nil	Low	Med	High
RISK	LIKELIHOOD			