

## **AUDIT COMMITTEE** **ACTION SHEET**

**29<sup>th</sup> June 2012**

**Democratic Service Officer - Karen Blong**

<b><i>Minute Number</i></b>	<b><i>Title of Report</i></b>	<b><i>Action</i></b>	<b><i>Person Responsible</i></b>	<b><i>Deadline</i></b>	<b><i>Progress</i></b>
<b>Matters C/F from previous meetings which have not reached their deadline</b>					
<b>Matters arising from meeting of 8<sup>th</sup> April 2011</b>					
103.4/11	Effectiveness of the External Auditor  c/f to Min. 86.2/12 below	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.	Melanie Henchy-McCarthy/ Alison Mullis	(Originally) September 2011	Referred to in report covering implementation of Grant Thornton recommendations at April 2012 meeting. To be concluded at September 2102 meeting.
<b>Matters arising from meeting of 24<sup>th</sup> June 2011</b>					
13.6/11	Annual Governance Statement (AGS)	The AGS 2011/12 process should give consideration to Environmental Issues, the Culture of Bristol and Partnerships.	Melanie Henchy-McCarthy/ Alison Mullis	June 2012	Process will be amended accordingly.
<b>Matters arising from meeting of 8<sup>th</sup> July 2011</b>					
27.7/11	Benefit Fraud Investigation Team -	The Committee to be provided with an update on the results of the credit reference	Teresa Marston	(Originally) None	To be provided as part of the 2011/2012

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	Annual Report	agency matching exercise, which should include a summary of the impact.		specified  Ongoing - Mins 65.11/11 and 104.4/12 (i) below refer.	Benefit Fraud Annual Report .  Linked with new National Fraud Authority (NFA) Fraud Strategy
<b>Matters Arising from the meeting of 11<sup>th</sup> November 2011</b>					
59.11/11 (ii)	Annual Governance Statement (AGS)	AGS development process moved back 3 months.	Melanie Henchy-McCarthy/ Alison Mullis	May 2012	Initial report to be provided in June 2012 meeting , 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.	Melanie Henchy-McCarthy/ Alison Mullis	None Specified	Internal Audit to take this issue forward.
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 Keene	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)	Melanie Henchy-McCarthy/ Alison Mullis	None Specified	Internal Audit to take forward, linked with new National Fraud Authority (NFA) LG Fraud Strategy (issued

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					4 <sup>th</sup> April 2012).
<b>Matters Arising from the meeting of 3<sup>rd</sup> February 2012</b>					
86.2/12	Grant Thornton - VFM follow up  b/f from 8 <sup>th</sup> April 2011 minute 103.4/11	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.	Melanie Henchy-McCarthy/ Alison Mullis/ John Golding	29 June 2012	Report on September 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.	Melanie Henchy-McCarthy/ Alison Mullis	15 <sup>th</sup> June 2012  March 2012	Training on 15 <sup>th</sup> June Agenda  Members circulated in March.
90. 2/12	Internal Audit - Anti Fraud Bribery Corruption Strategy & Policy	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	Melanie Henchy-McCarthy/ Alison Mullis	2012	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

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					assessment of potential fraud loss and the valuation of preventative work.
93.2/12	Corporate Risk Register  b/f from 3 <sup>rd</sup> Feb Min. ref. 83.2/12	Future Risk Registers to include a grid identifying the numerical values of the risk status columns.	Melanie Henchy-McCarthy/ Alison Mullis	To be incorporated into first risk register report submitted in the new Municipal year.	
<b>Matters Arising from the meeting of 20<sup>th</sup> April 2012</b>					
103.4/12	Grant Thornton report on Redcliffe Wharf Development	Preparation/finalisation of GT report	Jon Golding	June 29 2012	Report on June 2012 agenda.
104.4/12 (i)	Benefit Fraud Investigation Team - Annual Report	Level of housing benefit fraud identified by credit rating agency lower than expected. Appeal process implemented in conjunction with voluntary agency The Advice Network.	Teresa Marston/ Melanie Henchy-McCarthy/ Alison Mullis	June 29 2012	Details of outcomes to be provided as part of Benefit Fraud Investigation Team Annual report for 2011/12. Report on June 2012 Agenda
104.4/12 (ii)	Business Continuity Planning	Job descriptions/PMDS/Service Planning (in 2013/2015) to be re-evaluated to reference business continuity; requirement for testing of critical service continuity provisions.	Jim Gillman	Jan 18 <sup>th</sup> 2013	Letter from the Chief Executive to the Audit Committee dated 23/4/12.  Follow up BC report on Jan 18 2013

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104.4/12 (iv)	Additional Funding to Bishop Road School  b/f from 20 <sup>th</sup> Jan 2012 Min. Ref 75.1/12	(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.	Melanie Henchy-McCarthy/ Alison Mullis	None specified  June 2012	Internal Audit to take forward.  Report on September 2012 Agenda .
105.4/12	Programme and Project Gateway Reviews Update	The Committee to receive regular update reports, including references to further information on potential internal/external reviews /feasibility of joint working with Neighbouring Local Authorities, and active Executive Member involvement in reviews where appropriate.	Tara Dillon/ Declan Cooney	None specified	Further report in the 2012/13 Municipal year - featuring any "red flags" .
107.4/12	Draft 2012/13 Work Programme and Core Cities Work Programme Comparison	CIA to examine the Leeds report on "Financial Management Arrangements" to ensure Bristol City Council report on all areas.	Melanie Henchy-McCarthy/ Alison Mullis	None specified	Committee to receive update in due course.
109.4/12	Government Response to the future of Local Public Audit Consultation	The Committee to receive further clarification, as it become available, as to the issues associated with the potential establishment of a Core Cities Mutual Independent Audit Appointments Panel (IAAP)	Melanie Henchy-McCarthy/ Alison Mullis	None specified	Committee to receive update in due course.

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110.4/12	Audit Committee Draft Annual Report To Council	A further draft to be circulated to Members for comments prior to presentation to Full Council	Melanie Henchy-McCarthy/ Alison Mullis	Full Council 19 <sup>th</sup> June	Submitted to Full Council 19 <sup>th</sup> June 2012