

## ACTION TRACKER

### SCOTTISH BORDERS COUNCIL AUDIT COMMITTEE 2023/24

Notes:-

1. Paragraphs Marked with a \* require full Council approval before action can be taken
2. Items for which no actions are required are not included

TITLE	DECISION REQUIRING ACTION	DIRECTORATE/ SECTION	RESPONSIBLE OFFICER	STATUS
<b>13 March 2023</b>				
Director Risk Management Presentation	<b>AGREED that the Director Infrastructure and Environment would bring back an update on service risks following the establishment of the Project Programme Management Office (PMO).</b>	Infrastructure and Environment	John Curry	<i>Role of Capital PMO included as topic within Audit Committee Development Sessions 2024/25 – Audit Committee 20 May 2024. Complete</i>
<b>10 May 2023</b>				
Progress Update on LDS Financial Management Recommendation	<b>AGREED:</b> <b>(i) To pursue a joint IJB/SBC audit committee review of the LDS progress on the financial management recommendations by May 2024; and,</b> <b>(ii) To recommend to the Integration Joint Board Audit Committee to look at Best Value of the service to ensure it is operating accordingly</b>	Health & Social Care IJB	Chris Myers / Simon Burt	<i>IJB agreed to a wider budget review at its extraordinary meeting on 17 April 2024. Complete</i>
Counter Fraud Annual Report 2022-23	<b>AGREED that the Chief Officer Audit and Risk would present to the Committee, after the counter fraud maturity assessment, a report on counter fraud effectiveness.</b>	Audit & Risk	Jill Stacey	<i>Integrity Group conducted the counter fraud maturity assessment during 2023/24 and outcomes stated within Counter Fraud Annual Report 2023/24 - Audit Committee on 20 May 2024. Complete</i>
<b>25 September 2023</b>				
External Audit Annual Audit Reports 2022/23	<b>AGREED to request updates from the Director – Finance and Procurement on progress against the agreed actions in the Action Plans from within the SBC 2022/23 Annual Audit Report and the Best Value thematic report.</b>	Finance	Suzy Douglas	<i>Update report to Audit Committee on 20 May 2024, noting that many of the agreed actions in the Action Plans have an agreed completion date of 31 March 2024. Complete</i>

TITLE	DECISION REQUIRING ACTION	DIRECTORATE/ SECTION	RESPONSIBLE OFFICER	STATUS
<b>12 February 2024</b>				
Committee Membership	<b>The Chair indicated that the recruitment process for a new external member of the Audit Committee was to get underway, following the resignation of one of the external members.</b>	Audit & Risk	Jill Stacey	Advert being prepared for publication on myjobscotland recruitment portal.
Draft Treasury Management and Investment Strategy 2024-25	<b>AGREED that a training session be organised for Members on the difference between IFRS 16 and UK GAAP.</b>	Finance	Suzy Douglas	<i>Included as topic within Audit Committee Development Sessions 2024/25 – Audit Committee 20 May 2024.</i>  <i>Complete</i>
Internal Audit Work to December 2023	<b>AGREED to draw to the attention of the Education Sub-Committee the report on revised attendance policy.</b>	Audit & Risk	Jill Stacey / Chair of Audit Committee	<i>Education Sub-Committee meeting 23 April 2024 – JS notified Cllr Leigh Douglas (chair) on behalf of Chair of AC on 5 April 2024.</i>  <i>Complete</i>
<b>11 March 2024</b>				
External Audit Plan 2023-24 for the Council	<b>AGREED</b> <b>(a) the draft plan in principle on the understanding that Members were provided with key dates for the timeline as soon as possible;</b> <b>(b) to arrange a meeting without officers of the external auditors and Members of the Audit Committee for the purposes of self-assessment; and</b> <b>(c) that Mr Boyd was to bring further information back to the Committee on the key components of the pooled costs.</b>		External Auditor, Audit Scotland	<i>(a) Provided to officers 18 March and distributed to Audit Committee members 29 March 2024 - Complete</i>