

ACTION SHEET MASTER COPY

SCOTTISH BORDERS COUNCIL AUDIT and SCRUTINY COMMITTEE 2021/22 (AUDIT BUSINESS)

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
23 November 2020				
Internal Audit Work to October 2020	AGREED to request that the Executive Director Finance & Corporate Governance write to the Chief Executive NHS Borders to encourage sign-off at the earliest opportunity of the SLA relating to the Community Equipment Service.	Finance & Corporate Governance	David Robertson	Complete 3 December 2021. Budget agreed by NHS Borders and SBC. SLA sign-off by NHS Borders DoF.
29 June 2021				
Unaudited Report and Accounts 2020/21 for Scottish Borders Council	AGREED that in respect of the three re-organised trusts: SBC Welfare Trust; SBC Education Trust; and SBC Community Enhancement Trust: (i) to express concern at the lack of significant activity in terms of their promotion and dispersal of funding; (ii) to ask officers to review the operation and governance of these Trusts with a view to better publicising and promoting their aims and objectives; (iii) to ask the Service Director for Young People Engagement & Inclusion to engage with Finance staff to facilitate the consolidation of the remaining SBC Charity Funds; (iv) to ask the Chief Executive to present a follow-up report on these funds to Executive Committee within next 3- 6 months.	Resilient Communities Education & Lifelong Learning Chief Executive	Jenni Craig Lesley Munro Netta Meadows	In progress Realistic target date 31 December 2021
20 September 2021				
Audit Scotland Fraud & Irregularity Update 2020-21	AGREED: (i) to request that the Integrity Group considers the report as part of their counter fraud role and responsibilities and determines any Management Actions required in response for improvement and assurance purposes; (ii) to request that the Integrity Group, at the same time, revisits the assessment of counter fraud controls associated with the covid-19- emerging-fraud-risks carried out during 2020/21, and assesses progress on any agreed actions; (iii) to request that the Integrity Group reports back to the Committee on findings and necessary actions; and, (iv) that the Chief Officer Audit & Risk arranged to disseminate the Audit Scotland Update to Council staff as necessary.	Audit & Risk	Jill Stacey	Complete. Counter fraud controls assessment 2021/22 carried out by Integrity Group to be presented 14 February 2022.

TITLE	DECISION REQUIRING ACTION	DIRECTORATE/ SECTION	RESPONSIBLE OFFICER	STATUS
Progress Update on LDS Financial Management Recommendation	AGREED that the Joint Learning Disability Service Manager would bring an update report on progress with implementation of the Internal Audit review recommendation to the Committee in 4-months time and that this would be held in public if possible.	Learning Disabilities Service	Simon Burt	Pending SLT approval before presenting to February/March meeting of A&S Committee
21 October 2021				
Audited Report and Accounts 2020/21 for Scottish Borders Council Pension Fund	AGREED to recommend to the Pensions Fund Committee that it sought reassurance that by 31 March 2022 the recommendations detailed in the management action plan would be achieved.	Finance & Corporate Governance	David Robertson	In progress.
22 November 2021				
Audit Action Tracker	AGREED to add the Best Value audit update for the February 2022 meeting to the Audit Action Tracker.	People, Performance & Change	Jason McDonald	Complete. Update on progress to be presented 14 February 2022.
Mid-Year Treasury Management Report 2021/22	AGREED to request the Director Finance & Corporate Governance include factors affecting deliverability within the next budget briefing.	Finance & Corporate Governance	David Robertson	Scheduled for presentation with papers for Council meeting 22 February 2022.
Internal Audit Work to October 2021	AGREED to request the Corporate Management Team to review business continuity arrangements across the Council and that an assurance report be presented to the Audit and Scrutiny Committee at its February 2022 meeting.	Finance & Corporate Governance	David Robertson	A&SC 14 March 2022 proposed for Update on progress.
Risk Management Policy and Strategy 2021-2024	AGREED to endorse the revised Risk Management Policy Statement and Risk Management strategy for full Council approval.	Audit & Risk	Jill Stacey	Complete. Approved by full Council at its meeting on 16 December 2021.
Counter Fraud Policy and Strategy 2021-2024	AGREED to endorse the revised Counter Fraud Policy Statement and Counter Fraud strategy for full Council approval.	Audit & Risk	Jill Stacey	Complete. Approved by full Council at its meeting on 16 December 2021.