

## 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>22 November 2021</b>				
Internal Audit Work to October 2021 (Audit of Business Continuity Framework)	<b>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.</b>	Chief Executive / Emergency Planning	David Robertson/Andy McLean	Progress on Internal Audit Actions discussed at February 2023 Audit Committee meeting. Pending completion of the two remaining Internal Audit actions.
<b>12 September 2022</b>				
Progress Update on LDS Financial Management Recommendation	<b>AGREED to keep the LDS Financial Recommendation action on the Audit Committee Action Tracker.</b>	Health & Social Care IJB	Chris Myers / Simon Burt	Further update at 10 May 2023 Audit Committee meeting.
<b>13 February 2023</b>				
Audit Committee Action Tracker	<b>AGREED that a schedule of further Audit Committee Development Sessions for 2023/24 be prepared.</b>	Audit & Risk	Jill Stacey	Proposal at 10 May 2023 Audit Committee meeting.
<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	
Best Value Audit Actions Update	<b>AGREED that membership of the Future Strategy Group would be circulated to Committee Members.</b>	People, Performance and Change	Jason McDonald	Sent to Members by William Mohieddeen via email on 28 April 2023 – <i>complete</i> .
SBC Local Code Of Corporate Governance	<b>AGREED to RECOMMEND to Council for approval of the updated Local Code of Corporate Governance (Appendix 1).</b>	Audit & Risk	Jill Stacey	Approved by Council 30 March 2023 <i>Complete</i>

TITLE	DECISION REQUIRING ACTION	DIRECTORATE/ SECTION	RESPONSIBLE OFFICER	STATUS
External Audit Annual Plan 2022-23 For Scottish Borders Council	<p><b>AGREED that Audit Scotland would provide an update to the committee concerning the breakdown of the audit fee particularly in respect of:</b></p> <p><b>(i) Background to Contribution to Audit Scotland costs;</b></p> <p><b>(ii) Background to Contribution to Performance and Best Value; and,</b></p> <p><b>(iii) Background to Sectoral Cap Adjustment.</b></p>	Audit Scotland	Stephanie Harold	
External Audit Annual Plan 2022-23 For The SBC Pension Fund	<p><b>AGREED that Audit Scotland would provide an update to the committee concerning the breakdown of the audit fee particularly in respect of:</b></p> <p><b>(i) Background to Contribution to Audit Scotland costs; and</b></p> <p><b>(ii) Background to Sectoral Cap Adjustment.</b></p>	Audit Scotland	Stephanie Harold	