

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
22 November 2021				
Internal Audit Work to October 2021 (Audit of Business Continuity Framework)	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.	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.
12 September 2022				
Progress Update on LDS Financial Management Recommendation	AGREED to keep the LDS Financial Recommendation action on the Audit Committee Action Tracker.	Health & Social Care IJB	Chris Myers / Simon Burt	Further update at 10 May 2023 Audit Committee meeting.
13 February 2023				
Audit Committee Action Tracker	AGREED that a schedule of further Audit Committee Development Sessions for 2023/24 be prepared.	Audit & Risk	Jill Stacey	Proposal at 10 May 2023 Audit Committee meeting.
13 March 2023				
Director Risk Management Presentation	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).	Infrastructure and Environment	John Curry	

TITLE	DECISION REQUIRING ACTION	DIRECTORATE/ SECTION	RESPONSIBLE OFFICER	STATUS
13 March 2023				
External Audit Annual Plan 2022-23 For Scottish Borders Council	AGREED that Audit Scotland would provide an update to the committee concerning the breakdown of the audit fee particularly in respect of: (i) Background to Contribution to Audit Scotland costs; (ii) Background to Contribution to Performance and Best Value; and, (iii) Background to Sectoral Cap Adjustment.	Audit Scotland	Stephanie Harold	<i>Complete</i>
External Audit Annual Plan 2022-23 For The SBC Pension Fund	AGREED that Audit Scotland would provide an update to the committee concerning the breakdown of the audit fee particularly in respect of: (i) Background to Contribution to Audit Scotland costs; and (ii) Background to Sectoral Cap Adjustment.	Audit Scotland	Stephanie Harold	<i>Complete</i>
10 May 2023				
Director Risk Management Presentation (Social Work and Practice)	AGREED to circulate statistic pertaining to those waiting to be discharged from hospital unnecessarily admitted to hospital that had been waiting for discharge for over 3 months.	Social Work and Practice	Director Social Work and Practice	
Progress Update on LDS Financial Management Recommendation	AGREED: (i) To pursue a joint IJB/SBC audit committee review of the LDS progress on the financial management recommendations by May 2024; and, (ii) to recommend to the Integration Joint Board Audit Committee to look at Best Value of the service to ensure it is operating accordingly.	Health and Social Care IJB	Chris Myers / Simon Burt	
Internal Audit Work to March 2023	AGREED that the Chair would raise with the Chief Social Work Officer the comment on receiving adequate management and performance information relating to Mental Health Services (Adults and Children).	Finance and Corporate Governance	Jill Stacey/Chair of Audit Committee	

Counter Fraud Annual Report 2022- 23	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;	Finance and Corporate Governance	Jill Stacey	
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