

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	The Internal Audit follow-up activity Q2 2023/24 has indicated the completion of one remaining Internal Audit action 'Business Continuity - Resources & Training'. <i>Complete</i>
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	Internal Audit follow-up re Capital Investment is ongoing; PMO Role Specification and Terms of Reference of Strategic Asset Management Group in place though still too early to change risk score. Cycle of Directors' risk presentations agreed to February 2024 – propose Director I&E update March 2024.
10 May 2023				
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 & Social Care IJB	Chris Myers / Simon Burt	Links were provided to SBC Audit Committee to the published agendas and reports on modern.gov of the Integration Joint Board and its Audit Committee. To be included in Agenda papers for IJB Audit Committee in accordance with its monitoring of IJB Directions. Next meeting is scheduled in December 2023.
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.	Audit & Risk	Jill Stacey	Integrity Group will conduct the counter fraud maturity assessment during 2023/24 and report outcomes within Counter Fraud Annual Report 2023/24 to Audit Committee in May 2024.

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25 September 2023				
Audit Scotland Fraud and Irregularity Report 2022/23	AGREED to request that the Integrity Group report back to the Audit Committee on its findings and proposed further actions arising from these tasks.	Audit & Risk	Jill Stacey	The Integrity Group has carried out the counter fraud controls assessment 2023/24 using the public sector reported fraud cases. Report to be presented to Audit Committee on 13 November 2023. <i>Complete</i>
External Audit Annual Audit Reports 2022/23	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.	Finance	Suzy Douglas	