

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
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. Cycle of Directors' risk presentations agreed to March 2024 – propose Director I&E update April 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	Oversight and scrutiny by the IJB Audit Committee in accordance with its monitoring of IJB Directions, which includes learning disability services as a delegated service. Next meeting of IJB AC is scheduled in March 2024.
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 April 2024.
25 September 2023				
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	Propose update report to Audit Committee in April 2024, noting that many of the agreed actions in the Action Plans have an agreed completion date of 31 March 2024.

TITLE	DECISION REQUIRING ACTION	DIRECTORATE/ SECTION	RESPONSIBLE OFFICER	STATUS
13 November 2023				
Mid-Year Treasury Management Report 2023-24	AGREED to include upper and lower parameters of borrowing to the report for Council.	Finance	Suzy Douglas	Agreed amendments were included in Mid-Year Treasury Management Report 2023/24 that was presented to and approved by Council on 23 November 2023. <i>Complete</i>
Progress on Implementation of Internal Audit Recommendations Q2 2023-24	AGREED that the Committee was not satisfied with the progress and that an updated report be presented at the end of the next quarter with an expectation that there would be improvements in progress made.	Audit & Risk	Jill Stacey	Progress on Implementation of Internal Audit Recommendations Q3 2023/24 is included in agenda for Audit Committee 12 February 2024. <i>Complete</i>