

AUDIT COMMITTEE – ACTION SHEETPresented Wednesday, 11th September 2019

27 th March 2019				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
59	WAO Audit Plan 2019	Regulatory reports to be included on the Forward Work Programme when received from WAO.	Lisa Brownbill	The Forward Work Programme will include future regulatory reports from WAO.

05 th June 2019				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
6	Annual Governance Statement 2018/19	Para 1.05 2018/19 not 2017/18 (to amend for FCC).	Karen Armstrong	The Annual Governance Statement has been updated to reflect this change.
6	Annual Governance Statement 2018/19	People Strategy update to be scheduled for Corporate Resources Overview & Scrutiny Committee.	Robert Robins	The People Strategy is included on the September Forward Work Plan for Corporate Resources Overview & Scrutiny Committee.
7	Internal Audit Annual Report	In response to Sally's question, to review the level of audit work in Social Services with the Chief Officer and provide a response to the Committee.	Colin Everett, Gareth Owens, Lisa Brownbill	A review of the Audit Plan for Social Services has been performed considering: <ul style="list-style-type: none"> • Benchmarking of plans across North Wales; • Re review of risk assessment undertaken as part of the 19/20 planning process; and

				<ul style="list-style-type: none"> Analysis of historical audit assurance opinions within Social services. <p>The findings of this review were discussed with the Chief Executive and Chief Officer for Social Services on 7th August.</p> <p>Audit Committee members were emailed the outcome of this review on the 8th August.</p>
7	Internal Audit Annual Report	To realign page numbers on index of final version.	Lisa Brownbill	Annual Report numbering has been aligned.
9	Internal Audit Progress Report	<p>To consider follow-up to ensure the ethical behavior of contractors.</p> <p>To take on board Sally's suggestion to focus on common areas of weakness and lessons learned.</p>	Colin Everett, Gareth Owens, Lisa Brownbill	Within standard service contracts, there is a set of clauses which would allow the Council to set off against any future sums due.

10 th July 2019				
Agenda Item No.	Report	Action Required	Responsible Officer	Action Taken
16	Draft Statement of Accounts 2018/19	<p>Note 28 (p.45 of accounts)</p> <p>To write to BCUHB to raise the Committee's concerns about the amount owed to the Council.</p>	Colin Everett	<p>As the Council is already in talks with BCUHB, the Chief Executive has requested the Chief Officer, Social Services, and the Revenues Manager to formally share the minuted concerns of the Audit Committee regarding the level of debt owed to the Council by BCUHB. In response to this:</p> <ul style="list-style-type: none"> Chief Officer, Social Services has advised this will be raised in Flintshire's Senior Leadership Meeting (quarterly), in the Regional Leadership Meeting (monthly)

				<p>and in the East Area Strategic Transformation Group (quarterly).</p> <ul style="list-style-type: none"> • The Corporate Finance Manager has also raised the issue at the North Wales Treasurers meeting a couple of weeks ago with the new Director of Finance, who has requested further details from all colleagues and committed to following up quickly. • The Revenues Manager will provide a comprehensive report showing the breakdown of all outstanding invoices, including the aged-debt analysis for this next meeting.
16	Draft Statement of Accounts 2018/19	To highlight with the Audit Committee / Overview & Scrutiny liaison group for the Social & Health Care OSC to monitor the concerns relating to the level of debt owed to the Council by BCUHB.	Gareth Owens/ Lisa Brownbill	This has been included within the risks reviewed by the Chair and Vice Chair of the Audit Committee / Overview & Scrutiny Committees Liaison Group.
16	Draft Statement of Accounts 2018/19	To split the individual amounts owed to the Council by the NWP&CC and NW Fire Authority in the document.	Liz Thomas	Split out in final version of 2018/19 Statement of Accounts.
16	Draft Statement of Accounts 2018/19	For the 2019/20 accounts, to expand on footnotes for the three subsidiary companies to reflect high-level activities and risk summary for each.	Liz Thomas	Additional information to be included in 2019/20 Group Accounts.
18	Draft Clwyd Pension Fund Accounts 2018/19	To include a summary of points raised by the Clwyd Pension Fund Committee on the draft accounts in future covering reports to the Audit Committee.	Gary Ferguson	A summary of any issues raised by the Clwyd Pension Fund Committee will be included in future reports.

18	Draft Clwyd Pension Fund Accounts 2018/19	To circulate the agreed date for the Treasury Management training session.	Liz Thomas	The provisional Treasury Management training date of 11 th December 2019 has been shared with the Chair and Vice Chair of the Audit Committee.
18	Draft Clwyd Pension Fund Accounts 2018/19	To share the following points with the Clwyd Pension Fund Committee to satisfy itself with the explanations given: <ul style="list-style-type: none"> • Increase in oversight and governance expenses; • Fund manager diversification; • Monitoring of red risks in the AGS. 	Debbie Fielder	This will be shared at the next Clwyd Pension Fund Committee.
19	Treasury Management Annual Report 2018/19 and 2019/20 Quarter 1 update	To include more detail on the borrowing strategy in the Treasury Management training session.	Liz Thomas	Further information on borrowing will be included in the training. This will include type and maturity of borrowing decisions, and relationship with Capital Finance Requirement and Minimum Revenue Provision.
20	Risk Management update	(b) That a mid-year report be received on the entire risk management system.	Colin Everett / Lisa Brownbill	A report on the Council's Risk Management System has been included within the Forward Work Programme in September 2019.
20	Risk Management update	Capital borrowing limits for Council housing (ST155) - to share the outcome of the Welsh Government decision on the borrowing cap with the Committee.	Gary Ferguson	It is confirmed that Welsh Government intend to lift the borrowing cap agreed as part of the original self-financing agreement introduced in April 2014. Work is currently underway, through legal colleagues, to terminate the Voluntary Agreement under which each authority exited the former Housing Revenue Account Subsidy scheme.