

## AUDIT COMMITTEE - Table of Outstanding Issues (June 2011)

Governance Area	Activity / Subject	Recommendation / Issue	Lead Service	Progress / Comments	Status - Target Date
<b>Audit Committee Effectiveness</b>	<b>Periodic review of the operation and effectiveness of the Audit Committee.</b>	The Committee have considered a number of reports culminating in the consideration of the outcomes from a self assessment exercise that was reported to the Committee at its 16 December 2010 meeting. The Committee resolved: <i>a) that the outcomes of the self assessment be noted and the proposed responses be approved and b) that an external peer review is not undertaken at the present time.</i>	Deputy Head of Financial Services	A number of actions were proposed in response to the outcome of the self assessment. These largely revolve around reviewing terms of reference and training. The pragmatic and logical approach adopted is that the approved responses should be implemented as soon as practicable following the local elections in May 2011 which may include wider member training.	<b>In Progress - From May 2011</b>
<b>Control Environment / Risk Management</b>	<b>Safeguarding Children / CRB Checks</b>	<p>At its 27 May 2010 meeting the Committee resolved '<i>That a report be brought back to the Committee later in the year detailing the safeguarding children measures in place on behalf of the Council and its working partners</i>'.</p> <p>The Audit Committee subsequently considered a separate report at their 24 March 2011 meeting. The following three actions were identified for consideration for inclusion on the Safeguarding Annual Action Plan:</p> <p>At the request of the Committee, Officers undertook to investigate for inclusion on the Council's Safeguarding Annual Action Plan:-</p> <p>(i) The risk management issues surrounding the principle of members of the Council undergoing a Criminal Records Bureau check;</p> <p>(ii) The provision of training and guidance in respect of safeguarding children issues as part of the induction of Councillors following the District Council Elections in May;</p> <p>(iii) Including, if it is not already present, a stipulation within the Contract procurement process that any contractor who is awarded a contract from the Council must, if they then sub-contract out that contract, conduct a Criminal Records Bureau check for any and all sub-contractors they employ in carrying out that contract.</p>	Head of Leisure Services	<p>The three points raised by the Audit Committee have now been included on the Safeguarding Annual Action Plan.</p> <p>Although the actions will be monitored elsewhere, progress will be reported to the Audit Committee as appropriate.</p>	<b>Completed</b>

<b>Corporate Governance</b>	<b>Internal Audit within the Organisational Structure</b>	At its 28 June meeting the Committee resolved ' <i>That the Council be requested to consider where in the organisation the Internal Audit function could be placed as part of any wider management structure review in the future.</i> '	Head of Financial Services	This issue is being considered as part of the organisational review currently in progress and the future provision of the Internal Audit Service is the subject of a separate report elsewhere on the agenda.	<b>In Progress - June 2011</b>
<b>Risk Management</b>	<b>Membership of Outside Bodies</b>	At its 23 September meeting the Committee resolved: 1) <i>That Cabinet be requested to ensure that there is a Member placement on the committee of Sure Start.</i> 2) <i>That Cabinet be requested to undertake a review of the membership of all outside bodies and put in place a system for reporting back by Members.</i>	Head of Financial Services	A report setting out the Committee's requests was considered by Cabinet at its 10 November 2010 meeting who resolved - (a) <i>That it be noted that Councillor Chapman has now been appointed as the Council's representative on the Tendring Sure Start Children's Centres Board.</i> The Member placement on the committee of Sure Start will be subject to usual review following the elections in May.  (b) <i>That, under the Local Democracy strand of the Tendring Spending Review Delivery Plan, Officers undertake a review of Councillor representation on outside bodies to ensure that representation on those bodies provides value for money and supports delivery of the Council's priorities. Further, to devise a process whereby Councillors can feed back from attending meetings of those bodies. That work to be completed for implementation from May 2011.</i> Work remains on-going as part of the Tendring Spending Review Delivery Plan.	<b>In Progress - May / June 2011</b>
<b>Internal Audit</b>	<b>Outcomes from Internal Audit Monitoring Report</b>	At its 24 March 2011 meeting the Committee resolved that reports be submitted to a future meeting of the Committee in respect of:- <i>i. The issues identified in respect of the Cashiers audit and, in particular, why the actions identified from a previous audit remained outstanding; and</i>  <i>ii. The background to the cash shortages and unaccounted paperwork relating to the audit of the Pay and Display machines at the Council's car parks and controls now in place to address the issues raised.</i>	Head of BRS  Parking Manager	A report in response to the issues relating to the cashiers audit was presented to the Committee at its 26 May 2011 meeting with no actions remaining outstanding.  In respect of the issues identified in connection with Pay and Display machines, a separate report is included elsewhere on the agenda.	<b>i) Completed</b>  <b>ii) June 2011</b>

## Appendix A

<b>Internal Audit</b>	<b>Internal Audit Plan</b>	At its 24 March 2011 meeting the Committee resolved:  <i>(c) That any outstanding Internal Audit assignments as at 31 March 2011 should be completed within the following six months.</i>  <i>(d) That if the same audit issue comes up twice in respect of a Service it should be made clear to the relevant Head of Service that this Committee feels that that is unacceptable</i>	Internal Audit Manager	Activity / actions are in place in response to both issues raised.	<b>(c) May to September 2011</b>  <b>(d) Completed</b>
<b>Internal Audit</b>	<b>Audit Committee Work Programme</b>	At its 24 March 2011 meeting the Committee resolved that:  <i>(ii) the inclusion on the agenda for the December 2011 meeting of the Committee a report in respect of any slippage within the Internal Audit Plan programme and, in addition, a report on any resource/staffing issues the Internal Audit Section may be facing at that time.</i>	Internal Audit Manager	A response will be submitted to the December 2011 meeting of the Committee.	<b>December 2011</b>
<b>Internal Audit</b>	<b>Outcomes from Internal Audit Monitoring Report</b>	Following a detailed presentation and consideration of the report and outcomes from a number of recent audits at its 26 May 2011 meeting, Members requested that they be provided with details of those items having minor exceptions, specifically Cemeteries and Crematorium and Development Control, and the Audit Manager agreed to circulate this information to Members of the Committee.	Internal Audit Manager	The requested information has now been circulated to Members of the Committee.	<b>Completed</b>
<b>Internal Audit</b>	<b>Outcomes from Internal Audit Monitoring Report</b>	Following discussions around the outcomes from the work of Internal Audit, the Committee requested that a new "traffic light" system of highlighting issues in the report of internal audit be introduced, and the Audit Manager undertook to investigate the matter as part of other amendments to reporting requirements that will be reviewed shortly.	Internal Audit Manager	This request remains in progress / under investigation.	<b>In Progress - 2nd Half of 2011/12</b>

**INTERIM UPDATE - ONGOING ITEMS (more detailed information reported to the Committee via separate monitoring reports)**

<b>External Audit and Inspection</b>	<b>Implementation of Recommendations</b>	Recommendations / opportunities for improvement are included in various reports received from the Audit Commission following the completion of audit work they are required to undertake.	Finance	Detailed monitoring of these issues are undertaken via the six monthly Audit Commission Recommendations Action Plan. No significant issues have arisen to date with the next report due to be reported to the Committee at its September 2011 meeting.
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