

**AUDIT COMMITTEE
12 DECEMBER 2013**

REPORT OF CORPORATE DIRECTOR (CORPORATE SERVICES)

A.3 AUDIT COMMITTEE – TABLE OF OUTSTANDING ISSUES

(Report prepared by Richard Barrett)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To present to the Committee the progress against outstanding actions identified by the Committee.

EXECUTIVE SUMMARY

- The Table of Outstanding Issues has been reviewed and updated since it was last considered by the Committee at its 26 September 2013 meeting.
- To date there are no significant issues to bring to the attention of the Committee, with updates provided against individual items set out in **Appendix A** or elsewhere on the agenda.
- Updates against actions identified within the Annual Governance Statement 2012/13 are set out in **Appendix B** with no significant issues to highlight at the present time.

RECOMMENDATION(S)

That the Committee reviews and notes the progress against the Table of Outstanding Issues.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

The existence of sound governance, internal control and financial management practices and procedures are essential to the delivery of Corporate priorities supported by effective management and forward planning within this overall framework.

FINANCE, OTHER RESOURCES AND RISK

Finance and other resources

There are no significant financial implications associated with monitoring and implementation of agreed actions or responses. If additional resources are required to deliver an agreed action then appropriate steps will be taken including any necessary reporting requirements.

Risk

The Table of Outstanding Issues is in itself a response to potential risk exposure with further activity highlighted to address matters raised by the Audit Committee.

LEGAL

There are no direct legal implications associated with this report.

OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.

This report does not have a direct impact although such issues could feature in future recommendations and actions. Any actions that may have an impact will be considered and appropriate steps taken to address any issues that may arise.

PART 3 – SUPPORTING INFORMATION

TABLE OF OUTSTANDING ISSUES

A Table of Outstanding Issues is maintained and reported to each meeting of the Committee. This approach enables the Committee to effectively monitor progress against issues and items that form part of its governance responsibilities.

An updated Table of Outstanding Issues is set out in **Appendix A**. An update against actions relating to the Annual Governance Statement 2012/13 are set out separately in **Appendix B**.

Update Against Issues Raised

Actions identified by the Committee at its 26 September 2013 meeting have now been included.

Updates against items either appear as separate items elsewhere on the agenda or set out within the Appendix, with work scheduled or remaining in progress against all items.

Other Matters for Consideration

Local Audit Bill Update – This has been included as a separate item on the Audit Committee's work programme for 2013/14 with an update originally planned on being presented to the Committee's at an earlier meeting. The Bill remains subject to parliamentary processes so no additional information can be provided to the Committee at the present time. However when available, further information will be presented to the Committee at the earliest opportunity.

Code of Corporate Governance – Work in updating this document remains in progress. It had originally been planned on presenting an updated code to an earlier meeting of the Committee. However on review and given the current timing associated with the separate review of the Council's Constitution which forms the backcloth to the content of the Code of Corporate Governance, it would be practical to defer this item to enable any changes to the Constitution to be reflected in the revised code where necessary. It is important to note that the existing Code of Corporate Governance still remains 'live' and will remain so until a revised document is presented and approved by the Audit Committee later in the year.

External Audit Report – Certification of Claims and Returns - This item was originally included on the Committee's work programme for December 2013. However as mentioned within the Annual Audit Letter that is set out elsewhere on the agenda, the External Audit work has yet to be completed so this item will now be presented to the Committee at its March 2014 meeting.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A – Table of Outstanding Issues (December 2013) - General

Appendix B - Table of Outstanding Issues (December 2013) - Annual Governance
Statement Actions