

NORTH YORKSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

5 December 2013

PROGRESS ON ISSUES RAISED BY THE COMMITTEE

Joint Report of the Corporate Director – Strategic Resources and the Assistant Chief Executive (Legal and Democratic Services)

1.0 PURPOSE OF THE REPORT

1.1 To advise Members of

- (i) progress on issues which the Committee has raised at previous meetings
- (ii) other matters that have arisen since the last meeting and that relate to the work of the Committee

2.0 BACKGROUND

2.1 This report is submitted to each meeting listing the Committee's previous Resolutions and / or when it requested further information be submitted to future meetings. The table below represents the list of issues which were identified at previous Audit Committee meetings and which have not yet been resolved. The table also indicates where the issues are regarded as completed and will therefore not be carried forward to this agenda item at the next Audit Committee meeting.

Date	Minute number and subject	Audit Committee Resolution	Comment	Complete?
07/03/2013	267- Service Continuity progress	That an update of the audit by Veritua of the Service Continuity Plan scheduled for May 2013 be submitted to a future meeting of this Committee	<i>It is suggested that Service Continuity Planning is picked up as part of the Corporate Themes Audit in December 2013.</i> The Audit report remains in draft. A verbal update will be provided to the Committee on 5 December.	?
18/04/2013	271 – Assurance Maps for the One Council workstreams	No formal resolution but the Audit and Information Assurance Manager advised that a first draft of the Assurance Maps for the One Council Workstreams had been produced and that the draft was	Information incorporated into "Internal Audit on Corporate Themes" on this agenda	✓

Date	Minute number and subject	Audit Committee Resolution	Comment	Complete?
		scheduled to be finalised following consultation with relevant County Council officers and the External Auditor, by 31 May 2013		
18/04/2013	275 –Value for Money Audits	That a report be submitted to a future meeting to identify any issues to inform the way in which Veritau might progress its VfM work and that updates be included, in the meantime, within the report “Progress on Issues Raised by the Committee”	Information incorporated into “Internal Audit on Corporate Themes” on this agenda	✓
26/09/2013	21 – Progress on issues raised by the Committee	That the paper currently being prepared concerning exit packages and termination benefits be emailed to Members if it becomes available before the Committee’s next meeting.	Issue related to compromise agreements – email circulated to Audit Committee prior to the Committee meeting	✓
29/09/2013	22 – 2012/13 Audit by the External Auditors.	That arrangements be made for the SYSadmin IT password, which is known by only two people, to be changed whenever one of those two people leaves the County Council’s employment.	The password has been changed and is now scheduled to be changed three times a year	✓
26/09/2013	22 – 2012/13 Audit by the External Auditors	That consideration be given, in order to avoid a future disclosure deficiency in relation to the Related Parties note, to seeking additional information from the Yorkshire Purchasing Organisation.	YPO operate on a different financial year to the County Council. As a result the exercise is not as easy as would be expected.	✓
26/09/2013	24 – Statement of Final Accounts including Letter of Representation 2012/13	The question of whether the Police and Crime Panel should be regarded as a Related Party be considered during preparation of the Statement of Account for 2013/14.	On-going in relation to preparation for 2013/14 SoFA.	X
29/09/2013	29 – Internal Audit Work and Relation Internal Control Matters for the Health & Adult	That officers consider setting intermediate milestones for the Risk Reduction Actions on the next occasion when the	On-going and issue will be evident or otherwise as next review of HAS internal control matters.	✓

Date	Minute number and subject	Audit Committee Resolution	Comment	Complete?
	Services Directorate	HAS Directorate's Risk Register is reviewed.		
29/09/2013	31 – Programme of Work	That the IT Audit Plan, together with a possible seminar on IT Strategy, might be added to the agenda for the Committee's 5 December meeting.	The IT Audit Plan is elsewhere on the agenda for this meeting. Staff availability has precluded the Seminar on IT Strategy for 5 December but it is proposed for 26 June 2014 as set out in the Programme of Work.	✓
29/09/2013	31 – Programme of Work	That a seminar on the subject of Value for Money has been suggested for the future.	Programme of Work includes report for June 2014.	✓
29/09/2013	31 – Programme of Work	That the Corporate Director, Strategic Resources is reviewing whether the Committee requires meetings on both 6 March 2014 and 17 April 2014.	Programme of Work indicates no meeting for April. All agenda items have been scheduled for the March or June meeting.	
29/09/2013	31 – Programme of Work	That a seminar relating to Governance and the draft Statement of Account has been suggested for immediately before the Committee's meeting during July 2014.	It is intended that the June meeting will be used to carry out a thorough review of Corporate Governance and will again include the Draft AGS. The draft SoFA will then be presented to the July Committee at which point it will be possible to update on any changes to the draft AGS. This proposed approach is similar to last year but will hopefully feel easier for Members having been through a previous cycle.	

Date	Minute number and subject	Audit Committee Resolution	Comment	Complete?
29/09/2013	31 – Programme of Work	That Mr David Portlock and Mr James Daghish be informed of the dates for the Committee's meeting to be held after April 2014.	Done	✓

3.0 TREASURY MANAGEMENT

- 3.1 Under its Terms of Reference, the Committee takes an active role in monitoring the Treasury Management (TM) activity of the County Council.
- 3.2 A detailed report on the County Council's 2013/14 Treasury Management activities in 2013/14 up to 30 September 2013 was submitted to Executive on 19 November 2013 as part of the overall Q2 Performance and Budget Monitoring report and this has already been provided to Members of the Audit Committee for information and comment / questions.

4.0 RECOMMENDATION

- 4.1 That the Committee considers whether any further follow-up action is required on any of the matters referred to in this report.

GARY FIELDING
Corporate Director – Strategic Resources

CAROLE DUNN
Assistant Chief Executive
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County Hall
NORTHALLERTON

5 December 2013

Background Documents:

Report to, and Minutes of, Audit Committee meeting held on 26 September 2013