

NORTH YORKSHIRE COUNTY COUNCIL

AUDIT COMMITTEE

26 June 2014

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?
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.	Following review of the CIPFA Code and supporting guidance manual, there is no relevant related party relationship between the Police and Crime Panel and the County Council.	✓
05/12/13	45 – Information Governance	That an update version of the Information Governance Policy Map be circulated to Committee Members	Work is ongoing to update and refresh the Information Governance Policy Map. A copy of the map will be circulated to Members once it is finalised.	x
06/03/14	52 – Progress on 2013/14 Internal Audit Plan	That an advance copy of the report on the outcome of the Payroll audit be circulated to Committee Members as soon as it becomes available and	Details of findings / recommendations and management response circulated at June meeting.	✓

Date	Minute number and subject	Audit Committee Resolution	Comment	Complete?
		prior to circulation of the Agenda for the Committee's next meeting on Central Services.		
06/03/14	55 – Internal Audit Work / Internal Control Matters for the Central Services Directorate	That the Chairman and the CD – SR discuss how future reports concerning Directorates' Risk Registers are presented given “% completion” issues	Issue currently being addressed and will be shared in future Directorate updates on agenda	x
06/03/14	57 – Programme of Work	That the Programme of Work should include the following <ul style="list-style-type: none"> • 2020 North Yorkshire • Information Governance – risks arising • Health & Social Care Integration and challenges • Any other issues to be suggested by Committee Members to the CD – SR 	Programme of Work updated	✓
26/06/14	62 – Progress on Issues Raised by the Committee	That the Corporate Director, Strategic Resources arrange for future Treasury Management reports to the Executive to clarify that the liabilities of the former Police Authority are now the responsibility of the Police and Crime Commissioner.	Changed to reflect that the debt is with the Police force (not the PCC).	✓
26/06/14	63 – Internal Audit work / internal control matters for the Children and Young People's Services Directorate	That the Corporate Director, Strategic Resources alter the alignment of Audit Committee meetings to which the various Directorates report in order that Directorate Risk Registers submitted to those meetings are as up-to-date as possible.	To be addressed for meetings post September	x

Date	Minute number and subject	Audit Committee Resolution	Comment	Complete?
26/06/14	64 – Annual report of the Head of Internal Audit	That the Head of Internal Audit research whether there are any underlying weaknesses behind the cases identified of inadequate contract monitoring and inform Members of the outcome.	The cases were considered to be isolated in nature. However, additional audit testing will be undertaken this year to assess the overall adequacy and effectiveness of contract monitoring arrangements.	✓
26/06/14	64 – Annual report of the Head of Internal Audit	That contract management be the subject of a future Audit Committee Members' Seminar	To be arranged following initial work carried out on behalf of the Corporate Procurement Group	x
26/06/14	65 – Corporate Governance	That in respect of the draft Annual Governance Statement 2013/14, Members' comments, as recorded in the preamble to this the minute, be taken on board and that an updated version of the Statement be submitted to Committee's meeting on 25 September 2014 for approval.	Included in revised AGS for consideration on this agenda	✓
26/06/14	71 – Risk Management – Progress	That Directorate Risk Registers continue to be submitted to Audit Committee, although officers be asked to note that Committee Members wish Risk Register entries to be complete, risk reduction actions to be quantifiable, and Registers to be treated with importance within Directorates.	Issue noted and will be addressed where possible. In some cases there will inevitably be less detail as plans become more developed.	✓
29/06/14	72 – Programme of Work	That dates and times for the Committee's meetings scheduled for the period 1 January 2015 to 30 April 2015 be emailed to Mr David Portlock.	Done	✓
17/07/14	81 – Programme of Work	That the programme of work be approved subject to an amendment to include a session on the 2020 programme at the meeting to be held on 4	Programme of Work updated	✓

Date	Minute number and subject	Audit Committee Resolution	Comment	Complete?
		December 2014.		

3.0 TREASURY MANAGEMENT

3.1 Current Treasury Management developments include

- i. The finalising of Selby District Council's cash balances being swept in to County Council's on a daily basis for investment pooling purposes and
- ii. Retendering for the Treasury Management consultancy provide – currently Capita Asset Services – Treasury Solutions, although there are only two suitable providers in the market.

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

BARRY KHAN
Assistant Chief Executive
(Legal and Democratic Services)

County Hall
NORTHALLERTON

25 September 2014

Background Documents:

Report to, and Minutes of, Audit Committee meeting held on 26 June and 17 July 2014