

Actions Log

Audit Committee
Tuesday 8 December 2020
Item No 4.2



No	Subject	Date	Action	Action Owner	Expected completion date	Comments
1	Internal Audit Recommendations	03/12/2019	Internal Audit will continue to monitor for completion the outstanding recommendations and will provide update reports to the Audit Committee.	Chief Internal Auditor	January 2021	Two follow-up reports per year to Audit Committee as per approved Internal Audit Annual Plan.
2	Internal Audit Work	10/03/2020	Noted that a detailed report would be provided to Members on the 22 expired contracts.	Legal Services Manager	December 2020	Update will be provided at the Meeting.
3	Minutes of Previous Meetings: Matters Arising re Internal Audit Strategy and Annual Plan 2020/21	22/06/2020	Jill Stacey, Chief Internal Auditor advised the committee that with regards to the Audit Plan they would be reassessing potential changes in light of Council response to the pandemic. After discussions were held with senior management and the significant changes would be made to the Audit Plan this would be presented to this committee in due course.	Chief Internal Auditor	December 2020	Proposed amendments to the Internal Audit Annual Plan 2020/21 submitted as part of the Internal Audit Mid-Term Performance Report 2020/21 on the Agenda.

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4	Internal Audit Annual Assurance Report 2019/20 – Local Code of Corporate Governance	22/06/2020	Noted that a report would be presented to a future meeting of the Audit Committee on the updated Local Code of Corporate Governance prior to being presented to Council for approval.	Chief Internal Auditor	March 2021	Work ongoing with CMT August to December 2020 on 7 core principles to refresh Local Code of Corporate Governance. This will be presented to the Audit Committee in early 2021 prior to going to Council for approval.
5	Internal Audit Annual Assurance Report 2019/20 – Risk Management Policy and Strategy	22/06/2020	Agreed that a report would be requested on the review and scrutiny of the Risk Management Policy and Strategy	Waste, Risk and Resilience Manager	March 2021	Linked to update of Local Code.
6	Annual Governance Statement 2019/20 – Financial Improvement Updates	22/06/2020	Agreed that regular financial improvement updates would be provided by the Chief Officer Corporate Solutions (Section 95 Officer) to the Audit Committee and that the first update would be provided at the December meeting.	Chief Officer Corporate Solutions (Section 95 Officer)	December 2020	Report on Agenda.
7	Financial Reports – Council Meeting - 25 August 2020	18/08/2020	Send reports to the Independent Member of the Audit Committee	Democratic Services	December 2020	Future Reports with a financial element relevant to Audit to be circulated to Independent Members of the Audit Committee.

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8	Audit Scotland Counter Fraud Reports	12/10/2020	Requested the Integrity Group carry out an assessment of counter fraud controls associated with the Covid-19-emerging-fraud-risks and report back to the Committee on findings and necessary actions.	Chief Internal Auditor	March 2021	Assessment of counter fraud controls underway by Integrity Group chaired by Executive Director Place.