

Action Log

Audit Committee
Tuesday 7 December 2021
Item No: 4.2



No	Subject	Date	Action	Action Owner	Expected completion date	Comments
1	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	Chief Officer Place	March 2022	Findings from Q1 2021/22 Internal Audit review of Risk Management on agenda 7 December 2021. Risk Management Policy and Strategy review and revisions underway.
2	Financial Reports – Council Meeting - (Standing Action)	18/08/2020	Send reports to the Independent Members of the Audit Committee	Democratic Services	Ongoing	Reports with a financial element relevant to Audit are made available to the Independent Members of the Audit Committee. Propose action as completed
3	Internal Audit Recommendations	09/03/2021	Internal Audit will continue to monitor for completion the outstanding recommendations and will provide update reports to the Audit Committee.	Chief Internal Auditor	September 2021	Completed - Agenda 28 September 2021
4	Report on reconciliation of Social Housing work in progress and completions	04/05/2021	Report to be circulated to Members of the Audit Committee when completed.	Executive Director Place	September 2021	Completed - Agenda 28 September 2021

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5	Property Maintenance	04/05/2021	BTSG report to be circulated to members of the Audit Committee when completed. 28 September 2021: Commissioning work not completed - timescale December 2021 meeting following next scheduled Business Transformation Steering Group.	Executive Director Place	December 2021	Draft commissioned report received with review of general operational issues and service model options to be considered and recommendations reported to BTSG and the following Audit Committee.
6	Annual Audit Report to Members and the Controller of Audit - year ended 31 March 2021	28/09/2021	A progress report would be brought back to the Committee in January 2022 on the implementation and progress of the EY recommendations.	Chief Officer Corporate Solutions	January 2022	The implementation dates of EY recommendations range from March 2022 to September 2022, though a progress report will be prepared.
7	Audit Scotland Fraud and Irregularity Update 2020-21	28/09/2021	Noted that the Integrity Group of officers has considered the report as part of their counter fraud role and responsibilities, has agreed next steps and will report back on Management Actions required for improvement and assurance purposes to the Audit Committee in December 2021.	Executive Director Place/Chief Internal Auditor	January 2022	A further meeting of the Integrity Group of officers is required to complete the counter fraud controls assessment for improvement and assurance purposes.