

**BIRMINGHAM CITY COUNCIL**

**AUDIT COMMITTEE**


**21 FEBRUARY 2024**

**SCHEDULE OF OUTSTANDING MINUTES**

**Note: As of 30 September 2021 – Responses to outstanding actions to be made within a 2 month period unless there is an exceptional reason.**

 Completed & discharged

 Approaching 2 months

 2 months +

 Ongoing action

<b>MINUTE NO./DATE</b>	<b>SUBJECT MATTER</b>	<b>COMMENTS</b>
575 28/03/2023	<b><u>GROUP COMPNY GOVERNANCE – INFORMING THE AUDIT RISK ASSESSMENT</u></b>  <b><u>Additional Action:</u></b>  (ii) An offline briefing session to be arranged for Committee Members to understand the work undertaken by Cabinet Committee Group Company Governance.	Alison Jarrett/ Mohammed Sajid/ Committee Services  <b>Dr Rob Milford to programme briefing sessions into the training timetable for the Committee.</b>
577 28/03/2023	<b><u>APPROVAL OF THE STATEMENT OF ACCOUNTS 2020/21 AND 2021/22</u></b>  <b><u>Additional Action:</u></b>  (vi) Officers to arrange an offline briefing via the Treasury Advisor for committee members to gain a better understanding on affordable borrowing.	Contact made to David Green on 08.06.2023. Dates to be explored before sharing with Committee Members.  Mohammed Sajid/ Committee Services <b>Dr Rob Milford to programme briefing sessions into the training timetable for the Committee.</b>
	(ii) Noted a briefing session to be delivered by the External Auditors on Equal Pay and Oracle.	External Auditors <b>Dr Rob Milford to programme briefing sessions into the training timetable for the Committee.</b>

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678 18/10/2023	<p><b><u>UPDATE FROM EXTERNAL AUDIT</u></b></p> <p><b><u>Additional Action:</u></b></p> <p>(ii) agreed for the section 151 officer to provide a high-level briefing or report on the Equal Pay Model.</p>	Fiona Greenway/ Mohammed Sajid
679 18/10/2023	<p><b><u>ASSURANCE SESSION – CABINET MEMBER CHILDREN, YOUNG PEOPLE &amp; FAMILIES PORTFOLIO</u></b></p> <p><b><u>Additional Action:</u></b></p> <p>(ii) Information on the actual costs for spend for Contracts to be provided;</p>	Outstanding (Mike Smith – Head of Category – Procurement)
679 18/10/2023	<p><b><u>ASSURANCE SESSION – CABINET MEMBER CHILDREN, YOUNG PEOPLE &amp; FAMILIES PORTFOLIO</u></b></p> <p><b><u>Additional Action:</u></b></p> <p>(iii) Noted risk &amp; hidden/missing children to be discussed at a future meeting; and</p> <p>(iv) Noted that value for money rather than compliance to be discussed at a future meeting.</p>	Outstanding  Outstanding
691 29/11/2023	<p><b><u>CORPORATE GOVERNANCE GROUP ASSURANCE REPORT</u></b></p> <p><b><u>Additional Actions</u></b></p> <p>That the Audit Committee;</p> <p>(i) Commented on the new terms of reference for the Corporate Governance Group and proposed the following amendments to be made by the Interim Director of Finance, Section 151 Officer and the Managing Director, Milford Research &amp; Consultancy Limited.</p> <p>a) The Membership of Corporate Governance Group (CGG) to include the Lead officer for legal;</p> <p>b) To include the option of inviting Audit Committee members to the CGG once the group stabilises to provide a member's perspective;</p>	Marie Rosenthal/ Dr Milford  The first meeting of the new Corporate Governance Group took place 16/01/2024.  The agenda for the next meeting has been agreed and scheduled to take place 07 February 2024. The

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	<p>(ii) Commented on the new work schedule for the Audit Committee and Corporate Governance Group and proposed the Annual Governance Statement to be programmed into the work schedule.</p> <p>(iii) Noted the new requirements for the Corporate Governance Group to report to this Audit Committee as set out in the schedule; and</p>	<p><b>Annual Governance Statement will be looked at this meeting.</b></p> <p><b>A report on the AGS plan is scheduled for Audit Committee on 21 February 2024.</b></p>
<p>691 29/11/2023</p>	<p><b><u>COPORATE GOVERNANCE GROUP ASSURANCE REPORT</u></b></p> <p>(iv) Guidance to be shared with Committee on information that was accessible to Audit Committee and Corporate Governance Group Members.</p>	<p><b>Marie Rosenthal/ Dr Milford</b></p> <p><b>Guidance on access to information will be shared at the 20 March 2024 meeting.</b></p>
<p>692 29/11/2023</p>	<p><b><u>INTERNAL AUDIT UPDATE</u></b></p> <p><b><u>Additional Actions:</u></b></p> <p>That the Audit Committee;</p> <p>(i) Noted the Internal Audit updates and commented for the following to be included in future updates:</p> <p>a) Temporary accommodation – Update on Purchase cards and spot checks to ensure there was no fraudulent activity.</p> <p>b) Proposed Internal Audit to advise Overview and Scrutiny Committees on monitor Internal Audit Reviews relevant to their areas.</p> <p>c) Requested for additional information around next steps; themes; improvement to work practices; actions taken on Oracle (ERP) and impact on resources within Internal Audit Team to be included in the Internal Audit Reviews and relevant sections of the Internal Audit Plan.</p>	<p><b>Sarah Dunlavey</b></p> <p><b>Updates will be provided as part of the report on 31 January 2024 agenda – Internal Audit Plan update.</b></p> <p><b>Updates will be provided as part of the report on the 21 February 2024 meeting – Audit Plan Methodology Report.</b></p>

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	(ii) Noted the School Audit Reports and financial position to be included as a separate item for discussion on a future agenda. To include an update on the carry forward balances from the local authority.	
693 29/11/2023	<p><b><u>INTRODUCTION OF INTERNAL AUDIT RECOMMENDATION TRACKING</u></b></p> <p><b><u>Additional Action:</u></b></p> <p>That the Audit Committee;</p> <p>(i) Noted the steps taken to implement a replacement audit management system and the interim solution that was sought to support the consistent tracking of internal audit recommendations across the Council; and</p> <p>(ii) An update on the Central SharePoint repository and the initial recommendation progress monitoring report to be reported at the next Audit Committee meeting.</p>	<p><b>Sarah Dunlavey</b></p> <p><b>Updates will be provided as part of the report on 31 January 2024 – Internal Audit Plan update.</b></p>
694 29/11/2023	<p><b><u>ANNUAL COUNTERFRAUD REPORT 2022/23</u></b></p> <p><b><u>Additional Actions:</u></b></p> <p>That the Audit Committee;</p> <p>(i) Noted the Counter Fraud work undertaken during the year of 2022-23 and members drew assurances from the policies and procedures that were in place to prevent and detect fraud and error. The Committee agreed for further work to be undertaken on the impact and limitations of the ERP system.</p> <p>(ii) Agreed for the Counter Fraud report updates to include data from previous years as a comparative. In addition, to include information from other Core Cities including Manchester as a benchmark; common themes of fraud and details of the escalation process identified.</p>	<p><b>Sarah Dunlavey/ John Preston</b></p> <p><b>A report will be shared at the 21 February meeting – Audit Plan Methodology Report.</b></p>

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	(iii) Agreed for further updates on how the Council responded to staff fraud and the processes involved to be shared at a future meeting.	
695 29/11/2023	<p><b><u>FINANCE UPDATE – NOVEMBER 2023</u></b></p> <p><b><u>Additional Actions:</u></b></p> <p>(i) Requested for an additional briefing session to take place on the financial position of the Council;</p> <p>(ii) A written response to be provided how was Birmingham going to respond to the Equal Pay Liability and how the £760 million calculation had been calculated; and</p> <p>(iii) Details on budget consequences on spend reviews for the last 6 years to be shared for Birmingham and other similar local authorities.</p>	<p><b>Fiona Greenway/ Mohammed Sajid</b></p> <p><b>Outstanding</b></p> <p><b>Outstanding</b></p> <p><b>Outstanding</b></p>
696 29/11/2023	<p><b><u>EXTERNAL AUDITORS UPDATE</u></b></p> <p>That the Audit Committee;</p> <p>(i) Noted the contents of the report as set out by the External Auditors; and</p> <p>(ii) Proposed for a report to be shared at the next meeting by Counter fraud and Internal Audit on the concerns on the number of issues that had been flagged on the Oracle Risk Cloud.</p>	<p><b>Fiona Greenway/ Mohammed Sajid</b></p> <p><b>A report will be shared at the 21 February meeting – Audit Plan Methodology Report.</b></p>
709 31/01/2024	<p><b><u>INTERNAL AUDIT PLAN UPDATE</u></b></p> <p><b><u>Additional action:</u></b></p> <p>(ii) Agreed for the S151 officer to report back to a future meeting of the Committee on the work that had been done to date and was planned to develop a risk based culture across the organisation</p>	
711 (Private) 31/01/2024	<p><b><u>UPDATE ON THE RISK MANAGEMENT PROGRAMME</u></b></p> <p><b>Refer to private minutes</b></p>	

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714 31/01/2024	<p><b><u>UPDATE ON THE RISK MANAGEMENT PROGRAMME</u></b></p> <p><b><u>Additional action:</u></b></p> <p>(ii) Progress on delivery of the Stabilisation Plan required by the Governance Review carried out by the Centre for Governance and Scrutiny be reported at the next meeting and the author Ed Hammond be invited.</p>	<p><b>A report will be shared at the 21 February meeting</b></p>
715 31/01/2024	<p><b><u>FINANCE UPDATE – JANUARY 2024</u></b></p> <p><b><u>Additional actions:</u></b></p> <p>(ii) Noted the details on the budget savings and breakdown document which was shared with Scrutiny Committee would be shared with Members of the Audit Committee.</p> <p>(iii) An update is required on the outstanding action from the previous meeting (29 November 2023) on the comparison with other Core Cities in order to gain an understanding of the in year overspending to see where Birmingham was (pound per population). To see if Birmingham was in line with the current condition of local government.</p> <p>(iv) Noted the Committee to receive a corporate risk register at the next meeting ahead of the Budget setting meeting.</p> <p>(v) Noted a written response of the methodology and assumptions used for rebasing to be shared with the Committee.</p> <p>(vi) Noted a review of the savings from previous years and understanding of why these could not be met and details of this to be shared with the Committee in order to learn from previous years.</p> <p>(vii) Noted the risk element of the Delivery Plans to be shared with the Audit Committee.</p>	
716 31/01/2024	<p><b><u>EXTERNAL AUDITORS UPDATE</u></b></p> <p><b><u>Additional action:</u></b></p> <p>(ii) Requested the Chief Executive to investigate the challenges and issues the External Auditors faced from the Council and to provide an update in either a private briefing session or letter to the Committee.</p>	

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717 31/01/2024	<p><b><u>FINAL REPORT ON ORACLE</u></b></p> <p><b><u>Additional actions:</u></b></p> <p>(ii)Noted an update to be provided to the Committee on DBS check, why safe and complaint with Oracle has not been achieved and reasons for the delay; and</p> <p>(iii)Noted a full response to the final report on Oracle from the External Auditors will be shared at the next meeting of the Committee.</p>	