





**BIRMINGHAM CITY COUNCIL**

**AUDIT COMMITTEE**

**24 APRIL 2024**

**SCHEDULE OF OUTSTANDING ACTIONS**

**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 work or training

<b>MINUTE NO./DATE</b>	<b>SUBJECT MATTER</b>	<b>COMMENTS</b>
575 28/03/2023	<b><u>GROUP COMPANY 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.	<b>Fiona Greenway/ Mohammed Sajid/ Marie Rosenthal</b>  <b>Update provided at the Corporate Governance Group Meeting 11/04/2024: Following advice of the Interim City Solicitor &amp; Monitoring Officer, this action will be marked as Completed/ discharged and a new training schedule for the new municipal year 2024-25 will be shared with the Committee.</b>  <b>Committee to confirm this can be Completed/ Discharged</b>

MINUTE NO./DATE	SUBJECT MATTER	COMMENTS
577 28/03/2023	<p><b><u>APPROVAL OF THE STATEMENT OF ACCOUNTS 2020/21 AND 2021/22</u></b></p> <p><b><u>Additional Action:</u></b></p> <p>(vi) Officers to arrange an offline briefing via the Treasury Advisor for committee members to gain a better understanding on affordable borrowing.</p>	<p>Mohammed Sajid/ Committee Services</p> <p><b>Report was provided at 31/01/2024 meeting &amp; bitesize training to Committee Members prior to the meeting</b></p> <p><b>Completed/ Discharged</b></p>
603 28/06/2023	<p><b><u>UPDATE FROM THE EXTERNAL AUDITORS</u></b></p> <p><b><u>Additional Action:</u></b></p> <p>(iii) Noted a briefing session to be delivered by the External Auditors on Equal Pay and Oracle.</p> <p><b>(Note: Oracle – A final report was provided by the External Auditors at the 31 January 2024 meeting therefore, completed/ Discharged) however, Equal Pay briefing to be provided by Statutory Officers.</b></p>	<p><b>Fiona Greenway/ Mohammed Sajid/ Marie Rosenthal</b></p> <p><b>Update provided at the Corporate Governance Group Meeting 11/04/2024: Statutory Officers to provide a briefing session to the Committee.</b></p> <p><b>To be programmed into the training schedule for Committee as part of the induction for the new Committee.</b></p> <p><b>Committee to confirm Oracle update can be Completed/ Discharged</b></p>
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>	<p><b>Fiona Greenway/ Mohammed Sajid/ Marie Rosenthal</b></p> <p><b>Update provided at the Corporate Governance Group Meeting 11/04/2024: Statutory Officers to provide a briefing session to the Committee.</b></p>

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		<p><b>To be programmed into the training schedule for Committee.</b></p> <p><b>Committee to confirm this can be Completed/ Discharged</b></p>
<p>679 18/10/2023</p>	<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>(iv)Information on the actual costs for spend for Contracts to be provided;</p>	<p><b>Response from Head of Category – (People), Corporate Procurement Services circulated to Committee members via email on 23/02/2024</b></p> <p><b>Completed &amp; Discharged</b></p>
<p>679 18/10/2023</p>	<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>(vi)Noted risk &amp; hidden/missing children to be discussed at a future meeting; and</p>	<p><b>Update from the Director of Children Services on 11/04/2024:</b></p> <p><b>A report on hidden Children was shared at the 18 October 2023 Education &amp; Children’s Social Care O&amp;S Committee. Circulated to the Committee on 15/04/2024.</b></p> <p><b>Committee to confirm this can be Completed/ Discharged</b></p>

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679 18/10/2023	(vii)Noted that value for money rather than compliance to be discussed at a future meeting.	<b>The Director for Children Services to attend July 2024 meeting to provide an update.</b>
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> <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>Marie Rosenthal/ Dr Milford</b></p> <p><b>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 Corporate Governance Group will be looking at the Annual Governance Statement</b></p> <p><b>Completed &amp; Discharged</b></p>
691 29/11/2023	<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 June 2024 meeting.</b></p>

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692 29/11/2023	<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>(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.</p>	<p><b>Sarah Dunlavey/ Craig Price</b></p> <p><b>Updates were provided at this meeting (21 February 2024 meeting) – Audit Plan Methodology Report</b></p> <p><b>Completed &amp; Discharged.</b></p>
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/ Craig Price</b></p> <p><b>Work in progress (6 months target to achieve from April 2024)</b></p> <p><b>The Central SharePoint repository is live. Update will be shared at the June 2024 meeting</b></p>

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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>(iii) Agreed for further updates on how the Council responded to staff fraud and the processes involved to be shared at a future meeting.</p>	<p><b>Sarah Dunlavey/ John Preston</b></p> <p>Officers to respond additional outstanding actions noted by the Committee.</p> <p><b>Counter Fraud Risk Assessment and Plan to be produced and reported to the June meeting.</b></p>
695 29/11/2023	<p><b><u>FINANCE UPDATE – NOVEMBER 2023</u></b></p> <p><b><u>Additional Actions:</u></b></p> <p>(iii) Requested for an additional briefing session to take place on the financial position of the Council;</p>	<p><b>Fiona Greenway/ Mohammed Sajid</b></p> <p><b>Update provided by Mohammed Sajid at the Corporate Governance Group meeting 11/04/2024:</b></p> <p><b>Regular updates have been provided to the Committee.</b></p> <p><b>Completed/ Discharged</b></p>
695 29/11/2023	<p><b><u>FINANCE UPDATE – NOVEMBER 2023</u></b></p> <p><b><u>Additional Actions:</u></b></p> <p>(iv) A written response to be provided on how Birmingham was going to respond to the Equal Pay Liability and how the £760 million calculation had been calculated; and</p>	<p><b>Fiona Greenway/ Mohammed Sajid</b></p> <p><b>Update provided at the Corporate Governance</b></p>

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	(v) Details on budget consequence on spend reviews for the last 6 years to be shared for Birmingham and other similar local authorities.	<p><b>Group Meeting 11/04/2024:</b></p> <p>Statutory Officers to provide a briefing session to the Committee followed by a written response.</p> <p><b>Mohammed Sajid to provide the document to circulate.</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>Update provided at the Corporate Governance Group Meeting 11/04/2024:</b></p> <p><b>This will be covered in the response to the External Auditors report and the actions taken to address the concerns.</b></p> <p><b>Completed/Discharged</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>	<p><b>Anthony Farmer</b></p> <p><b>Update provided at the Corporate Governance Group Meeting 11/04/2024:</b></p> <p><b>Update will be discussed at the May CGG meeting followed by Audit Committee in June 2024.</b></p>

MINUTE NO./DATE	SUBJECT MATTER	COMMENTS
711 (Exempt) 31/01/2024	<p><b><u>UPDATE ON THE RISK MANAGEMENT PROGRAMME</u></b></p> <p><b>Refer to exempt schedule of outstanding actions.</b></p>	
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 the 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 was shared at the 21 February 2024 meeting and Ed Hammond invited.</b></p> <p><b>Completed/Discharged</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 Audit Committee.</p>	<p><b>Fiona Greenway/ Mohammed Sajid to explore how to report to Audit Committee.</b></p> <p><b>Updates provided at the Corporate Governance Group Meeting 11/04/2024:</b></p> <p><b>Budget setting meetings occurred. This will also form part of the Internal Audit Plan Reporting to Audit Committee.</b></p> <p><b>Update to be provided at the June meeting.</b></p>



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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>	<p><b>Marie Rosenthal/ Graeme Betts</b></p> <p><b>Update to be provided at the June meeting. (Private session)</b></p>
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>	<p>Full response to the final report on Oracle from the External Auditors was shared at the 21 February 2024 meeting.</p> <p><b>Completed &amp; Discharged.</b></p>
734 21/02/2024	<p><b><u>STABILISATION PLAN MONITORING ARRANGEMENTS</u></b></p> <p><b><u>Additional actions:</u></b></p> <p>(ii)Agreed for the Interim City Solicitor and Monitoring Officer to share the monitoring arrangements documents with the Committee and 'reporting by exception' documents if key milestones were not met.</p>	<p><b>Marie Rosenthal</b></p> <p><b>Updates provided at the Corporate Governance Group Meeting 11/04/2024: Monitoring arrangements have been shared and Committee to confirm if more information is required.</b></p> <p><b>Governance Stabilisation Plan Monitoring arrangements emailed to Committee on 15/04/2024.</b></p> <p><b>Committee to confirm this can be Completed/ Discharged</b></p>

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735 21/02/2024	<p><b><u>MANAGEMENT RESPONSE TO EXTERNAL AUDITORS UPDATE ON ORACLE</u></b></p> <p><b><u>Additional actions:</u></b></p> <p>(ii) Noted the detailed plan outlining the milestones to the management response to be reported back to the committee.</p> <p>(iii) An update report to be provided to the Committee looking at the concerns raised by members and officers in Cabinet meetings around Implementation of Oracle to understand if questions and concerns were answered effectively.</p> <p>(iv) Previous and new options appraisal documents to be circulated outside of the Committee.</p> <p>(v) Councillor Jenkins to provide feedback to the Audit Committee on commentary and challenge to the ERP reimplementation work; and</p> <p>(vi) Agreed for an update to be provided Safe and Compliance on GDPR.</p>	<p><b>Update report to June/ July 2024 meeting</b></p> <p><b>Update report to June/ July 2024 meeting</b></p> <p><b>Mohammed Sajid/ Fiona Greenway</b></p> <p><b>Work in progress via Councillor Jenkins</b></p> <p><b>Update report to June 2024 meeting</b></p>
739 (Exempt) 21/02/2024	<p><b><u>OTHER URGENT BUSINESS (EXEMPT)</u></b></p> <p><b>Refer to exempt schedule of outstanding actions.</b></p>	