

Audit and Governance Committee – Tracking Decisions 2022/23

Minute No.	Resolution	Progress
25 July 2022 Minute 5 Audit Actions Review	It was agreed that a report would be submitted to the Audit and Governance Committee detailing work undertaken by internal audit in relation to covid related grants.	Date: July 2022 Progress: Report requested. This was expected to be provided at a future meeting due to resourcing issues. Update: Work had been undertaken and information would be provided to Members. Complete – emailed 1.12.2022
29 September 2022 Minute 32 Statement of Accounts 2021/22	The Committee <u>agreed</u> – (1) to approve the Statement of Accounts for 2021/22 (attached as Appendix B to the report) with the understanding that they are currently being audited by GTUK. Should any issues be identified during the GTUK audit Members are asked to delegate the approval of the Statement of Accounts to the Chairperson of the Audit and Governance Committee, in consultation with the Service Director for Finance; (2) that the Chair and Vice Chair would meet with relevant officers to discuss the detail of the accounts and any potential issues that may arise.	Date: October Progress: (1) Complete (2) A meeting is currently being arranged.
28 November 2022 Minute 38 External Audit - Auditor's 20/21 and 21/22 Annual Report	The Committee agreed: 1. that web-links to the recent Section 114 report from the Financial Director at Croydon Council, and the report produced in September on public interest reports and the lessons learned, would be provided to Members for their consideration;	Date: December 2022 Progress: Complete 1. Emailed 7.12.22 2. Officer advised 3. Complete

Audit and Governance Committee – Tracking Decisions 2022/23

	<ol style="list-style-type: none"> 2. that the External Auditor – Auditors 20/21 and 21/22 Annual Report recommendations should be submitted to Cabinet for consideration, as well as the minutes of the Audit and Governance Committee relating to the discussion of this item; 3. To note the recommendations contained within the External Audit – Auditor’s 20/21 and 21/22 Annual Report. 	
<p>28 November 2022 Minute 39</p> <p>External Auditor - Audit Plan 2020/21</p>	<p>The Committee agreed:</p> <ol style="list-style-type: none"> 1. That a training session upon the roles and responsibilities of the Audit and Governance Committee would be arranged for the benefit of new members, and would also be considered as part of the inclusion into the Member Development Strategy as well as for the development of scrutiny panel members; 2. to note the External Audit – Audit Plan 2020/21. 	<p>Date: November 2022</p> <p>Progress:</p> <ol style="list-style-type: none"> 1. This was currently being developed. 2. Complete
<p>28 November 2022 Minute 40</p> <p>Internal Audit Half Year Report</p>	<p>The Committee agreed:</p> <ol style="list-style-type: none"> 1. to review and note the findings within the report; 2. to review and note the Head of Audit mid-year assurance opinion; 3. to review and approve the in-year changes to the audit plan. 	<p>Date: November 2022</p> <p>Progress: Complete</p>
<p>28 November 2022 Minute 41</p> <p>Risk Management Strategy</p>	<p>The Committee agreed:</p> <ol style="list-style-type: none"> 1. that the inclusion of scrutiny in the roles and responsibilities section of the report would be included and agreed with the approval of the Chair and Vice Chair; 2. to note the Risk and Opportunity Management Strategy 2022 – 2024. 	<p>Date: November 2022</p> <p>Progress: Complete</p>

Audit and Governance Committee – Tracking Decisions 2022/23

<p>28 November 2022 Minute 42</p> <p>Risk Management Monitoring Report (to include scrutiny update on risk management)</p>	<p>The Committee agreed to note the current position with regard to the Strategic Risk Register.</p>	<p>Date: November 2022 Progress: Complete</p>
<p>28 November 2022 Minute 43</p> <p>Treasury Management Strategy</p>	<p>The Committee agreed to recommend the Treasury Management Strategy 2023/24 that incorporates the authorised limits, operational boundaries and prudential indicators to the City Council for approval. (This is to comply with the CIPFA Code of Practice and discharge our statutory requirement.)</p>	<p>Date: November 2022 Progress: Complete</p>
<p>28 November 2022 Minute 44</p> <p>Capital Finance Strategy</p>	<p>The Committee agreed:</p> <ol style="list-style-type: none"> 1. to recommend that officers are mindful of future debt associated with grant funding from Government and consider carefully the acceptance of grant funding especially in the current economic climate with increasing interest rates and the capacity for project costings to rise; 2. to recommend the Capital Financing Strategy to the City Council for approval. (This is to comply with the CIPFA Code of Practice and discharge our statutory requirement.) 	<p>Date: November 2022 Progress:</p> <ol style="list-style-type: none"> 1. Complete – officers advised of recommendation. 2. Complete – this was on the agenda for Full Council.
<p>28 November 2022 Minute 45</p> <p>Counter Fraud Services Half Year Report</p>	<p>The Committee agreed to note the Counter Fraud Services Half Year Report.</p>	<p>Date: November 2022 Progress: Complete</p>

Audit and Governance Committee – Tracking Decisions 2022/23

28 November 2022 Minute 46 Tracking Decisions	The Committee agreed to note the tracking decisions update.	Date: November 2022 Progress: Complete
28 November 2022 Minute 47 Work Programme	Members agreed to add the following to the 20 March 2023 agenda: <ul style="list-style-type: none"> • Training and the understanding of roles and responsibilities The committee agreed to note the work programme.	Date: November 2022 Progress: Complete – added to work programme

Key:

Grey shaded box = action complete