

**Audit and Assurance Committee Action Record**

Action Item and Reference	Meeting Action Generated	Progress	Action Owner	Due Date	Date Task Completed	Description	Notes
A6 - Management to arrange a development session on the key points of collaboration between SSSC and CI on statutory functions.	Audit and Assurance 4 December 2019	In progress	Head of Legal and Corporate Governance	21/10/2020		Item 7: Arrange joint Development Session around the interface between CI and SSSC.	M Allison and K Mitchell to lead session; Corp Gov Co-ordinator to progress above Development Session; Update on 28 April - Corp Gov Co-ordinator to check possible dates with CI; 21/05/2020 - Email from CI to say this is on hold. May give consideration to this on 18 June; Proposing Joint Development Session between CI and SSSC to take place in Q3 subject to CI availability;
A5 - Management to review process for reporting on actions raised by Internal Audit, particularly covering reports and progress.	Audit and Assurance Pre December 2019	In progress	Interim Director of Finance and Resources	09/09/2020		Raised in Item 9: Internal Audit Review Progress Reports to Committee on completion of actions raised by Internal Auditors, should be prepared and driven by management not Auditors. Item 8.1: Internal Audit Report; Committee recommended progress to completion of Internal Auditor's recommendations to be reported by management not Auditors.	EMT have agreed to bring back proposal by September; Raised by Committee on 26 February 2020; Meeting between C Weir, A Baird and Internal Auditors to discuss how this will be managed - K Dick arranging this; L Murray confirmed that this would be managed by Legal and Corp Gov on 13 July 2020.
A7 - Collaborate with CI on shared services strategy and risk.	Audit and Assurance Pre December 2019	In progress	Head of Legal and Corporate Governance	07/01/2020		20 Feb 2019 - Item 13.1: Meetings are progressing and reports to Audit and Assurance Committee. Committee requested a shared services risk register be developed.	Forms part of the Shared Services Implementation Plan.
A2 - Submit a Business Process Re-engineering (BPR) report within 6 months.	Audit and Assurance 26 February 2020	In progress	Director of Strategy and Performance	15/09/2020		Item 12: Committee recommended to Council that a BPR report making proposals on how this is taken forward. If further issues arise then an interim report should be submitted.	Council accepted recommendation March 2020; added to forward planner for 27 October 2020.
A1 - Members to be given access to Scottish Government Governance Hub.	Audit and Assurance 26 February 2020	Completed	Corporate Governance Co-ordinator	30/04/2020	14/07/2020	Item 20: Review of PAPLS; Corp Gov Co-ordinator to make sure Members can access Governance Hub and also circulate guidance on severance pay.	Link to website added to Teams; Severance pay guidance circulated 04.03.2020; Message to Council Members Team with link and details of accessing; Scottish Government have confirmed Members have been signed up to Governance Hub.
A4 (A)- Internal Auditors to be asked to carry out scoping work on agreed four areas.	Audit and Assurance 26 February 2020	Completed	Interim Director of Finance and Resources	07/04/202	25/05/2020	Item 9.3: Approval then to be sought by correspondence to feed into formal Audit Plan.	Scoping work approved at April Committee; 25.05.2020 - C Weir marked as complete as approved at April Committee; Due to response times, report will be presented to Committee in April rather than by correspondence.
A4 (B) - External Auditors to review references in Audit Plan to charge for care services, which is not an SSSC function.	Audit and Assurance 26 February 2020	In progress	Interim Director of Finance and Resources	14/04/2020		Item 8: External Auditors advised that this is not a function of the SSSC and the Audit Plan needs to be amended to delete reference to this CI function. To amend and send External Audit Plan taking out references to the CI work, i.e. charging for services.	15.4.2020 - Seeking update report from External Auditors/ Director Corporate Services /Head of Shared Services to request updated plan; 18.06.20 - W Wilkie email to K Dick and N Anderson for update.
A8 - A copy of NHS/SSSC counter fraud service agreement to be shared with the Convener and Committee Chair	Audit and Assurance 26 February 2020	In progress	Interim Director of Finance and Resources	07/07/2020		Item 6.1: The NHS/SSSC counter fraud service agreement should be agreed, signed and in place by end of financial year. Once signed and received this should be shared.	18.06.2020 - W Wilkie email to K Dick and N Anderson for update; 21.05.2020 - Email to G Weir/K Dick for an update; 28.04.2020 - Officers to pursue possibility of getting this signed/finalised and in place; 16.4.2020 - H of SS update that wet signatures were not obtained prior to COVID-19 issues; H of SS will contact NHS Counter Fraud to see if we can progress anything meantime; 26.02.2020 - Meeting: Update sought re Counter Fraud and Corruption Policy.
A23 - Chief Executive to contact External Auditor to ask whether there is likely to be any follow-up to the External Auditor report that resulted in the s22 report.	Audit and Assurance Committee 28 April 2020	Completed	Chief Executive	07/07/2020	20/07/2020	Item 5.1: Chief Executive asked to get confirmation or otherwise from the External Auditor that they don't intend to take any further actions following the report last year which led to the s22 report. Confirmation in writing requested.	Chief Exec to contact External Auditor and update Committee; discussed at Council, confidential item, 23 June 2020 Item 7.14.
A 24 - Chief Executive to investigate the possibility of the hardship fund being set up as a charity.	Audit and Assurance Committee 28 April 2020	Completed	Chief Executive	07/07/2020	25/05/2020	Item 7.3 Committee was concerned about the potential risk of Directors managing a personally set up hardship fund for Council employees. It was suggested that setting up a charity might be an option. Chief Executive was asked to look into that possibility.	25.05.2020 - C Weir marked as complete. No further action required following statement of 14 May 2020; 14.5.2020 - Council made a statement regarding this. C Weir gave advice about powers of the Council
A25 - Report statistics on workers entering the sector on the Temporary Register to Committee.	Audit and Assurance Committee 28 April 2020	Completed	Director of Regulation	07/07/2020	18/06/2020	Item 7.6: Changes to regulation and the opening of the Temporary Register meant that students and former workers in the sector could apply to be included on a Temporary Register. Members asked for figures on different categories of workers who had applied/been included on the Register.	

A26 - Update on COVID-19 to be part of Chief Executive report to Council in May.	Audit and Assurance Committee 28 April 2020	Completed	Chief Executive	14/05/2020	20/05/2020		
A27 - Update on any significant changes to the finance figures projected for the annual accounts to be reported to Council.	Audit and Assurance Committee 28 April 2020	In progress	Interim Director of Finance and Resources	07/07/2020		Item 8.3: Members asked that any changes to the projections be reported before they consider the final annual accounts, so they are fully updated of any changes if and as they happen and therefore prepared for commenting on annual accounts in due course.	Add as possible item for Aug Council; G Weir/N Anderson to keep EMT advised of changes to projected figures; EMT will assess which changes are significant and need to be reported to Committee.
A28 - A report on the impact on the sector of changes brought about by COVID-19 to be brought back to Committee.	Audit and Assurance Committee 28 April 2020	Not started	Chief Executive			Item 8.11 / 8.13.4: following an issue raised by Theresa Allison about funding for care services declining through lack of incoming fees etc, it was agreed that a piece of work on the full impact on service provision due to COVID-19 was needed with a report on findings brought back to Committee.	
A29 - Internal Auditor to provide an updated Internal Audit Report 2019/20 follow-up review to provide the updated completion dates.	Audit and Assurance Committee 28 April 2020	In progress	Interim Director of Finance and Resources	07/07/2020		Item 10: Internal Auditor to provide an updated Internal Audit Report 2019/20 follow-up review to provide the updated completion dates.	Revised report to be agreed correct with EMT then sent out to Members for completeness; 17.06.2020 - updated report saved to Sharepoint and shared with EMT; 20.07.2020 - if no comments can this be shared with Members.
A30 - Strategic Audit Plan and audit reports on Equality and Diversity and Risk Management to be submitted to next meeting of the Committee.	Audit and Assurance Committee 28 April 2020	Completed	Interim Director of Finance and Resources	07/07/2020	20/07/2020	Item 12: G Weir's team to liaise with Henderson Loggie to ensure that the reports and Plan are available within the correct timescale for presenting to the July meeting of the A&A committee.	Reports to be saved into A&A Committee folder by 7 July 2020; 17.06.2020 - Email from N Anderson to confirm these are expected in time; are on agenda for 28 July meeting.
A31 - Recommendation that Council completes the NFI self appraisal checklist.	Audit and Assurance Committee 28 April 2020	Not started	Head of Legal and Corporate Governance			Item 15: an NFI self appraisal checklist was part of the papers to Committee. It was felt this would be a good exercise for Council to complete.	A Wallace and C Weir to schedule in an appropriate time for this - perhaps pre annual away day?