

Audit Committee, 5 November 2019

Matters Arising

Executive summary and recommendations

Attached is an actions list as agreed at the last public meeting of the Audit Committee.

	<b>Action point (and location in the minutes)</b>	<b>For the attention of/ Comment on progress</b>
10 September 2019		
	<b>Item 7.ii Internal Audit management letter – FTP legal procurement (report ref: AUD 26/19)</b>	
1	The Committee asked if the panel guidance for scoring had been completed. The Executive agreed to confirm this. (7.ii.5)	Executive – This guidance was completed ahead of the activity.
	<b>Item 10. Strategic Risk Register (report ref: AUD 29/19)</b>	
2	The Committee requested that the change project being led by the Advisor to Council be referenced within the register commentary where most appropriate.(10.4)	Executive – The change plan has been reflected in the current iteration of the register.
3	In relation to SR2 the Committee and Chair of Council agreed that an update on Brexit planning and regulatory reform would be provided to Council at its September meeting. (10.7)	Executive – Complete, included in Chief Executive’s September 2019 performance report.
	<b>Item 11. Social work risk register (report ref: AUD 30/19)</b>	
4	The Committee advised that the Executive should consider seeking to amend the agreement to provide more time to ensure accuracy. It was also noted that the wording in the agreement on transferring registrant debt was unclear and should be clarified. (11.6)	Executive – The Finance Team, Registration Team and Project Team have been working on testing the data calculations to ensure accuracy. All considerations including registrant debt and pre-paid PSA levy have been taken into account in developing the detailed schedule that will support the payment.  In consultation with haysmacintyre, the interim external audit will perform tests

		<p>of detail on the amounts transferred on a sample basis. This testing will occur prior to the payment date of 8th January 2020.</p> <p>The Finance Director is comfortable with the process and doesn't believe that a delay now will improve the accuracy.</p>
5 March 2019		
5	<p><b>Item 7.i. Key financial controls audit report (report ref: AUD 03/19)</b></p> <p>The Committee noted that sub-delegation of SMT authorisation limits would be addressed by a revision to the financial regulations, to be presented to the Audit Committee at a future meeting. (7.i.5)</p>	<p>Executive – a discussion paper to inform a revised scheme is included on the Committee's meeting agenda.</p>

### Decision

The Committee is requested to note the document. No decision is required.

### Background information

Please refer to individual papers and minutes for the background to decisions.

### Resource implications

None

### Financial implications

None.

### Appendices

None.

### Date of paper

28 October 2019