

**GOVERNANCE, RISK & AUDIT COMMITTEE ON 15<sup>th</sup> JUNE 2021 – OUTCOMES & ACTIONS LIST**

<b>Minute No.</b>	<b>Agenda item and action</b>	<b>Action By</b>
<b>7</b>	<b>PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY: 26 FEBRUARY 2021 TO 7 JUNE 2021</b>	
	<p><b>RESOLVED</b></p> <ol style="list-style-type: none"> <li><b>1. To note the outcomes of the audits completed between 26th February 2021 to 7th June 2021.</b></li> </ol> <p><b>ACTIONS</b></p> <ol style="list-style-type: none"> <li><b>1. DFR to provide an update on the implementation of the procurement exemption audit recommendations at the September GRAC meeting.</b></li> <li><b>2. A flow-chart of the exemption certificate sign-off procedure to be prepared for the September GRAC meeting.</b></li> <li><b>3. CWP Agenda to be shared with GRAC Members to provide an opportunity to review the proposed changes in advance of approval.</b></li> </ol>	<p><b>GRAC</b></p> <p><b>Director for Resources</b></p> <p><b>Monitoring Officer</b></p> <p><b>Democratic Services</b></p>
<b>8</b>	<b>FOLLOW UP ON INTERNAL AUDIT RECOMMENDATIONS 21 NOVEMBER 2020 TO 31 MARCH 2021</b>	
	<p><b>RESOLVED</b></p> <ol style="list-style-type: none"> <li><b>1. It is recommended that the Committee notes management action taken to date regarding the delivery of audit recommendations.</b></li> <li><b>2. To request that the frequency of Internal Audit Follow-up reports be increased to quarterly to help resolve the backlog of outstanding audit recommendations.</b></li> </ol> <p><b>ACTIONS</b></p> <ol style="list-style-type: none"> <li><b>1. CE to provide a response on when the Section 106 Monitoring module of the Uniform system will be activated.</b></li> </ol>	<p><b>GRAC</b></p> <p><b>Internal Audit Manager</b></p> <p><b>Chief Executive</b></p>

<b>9</b>	<b>ANNUAL REPORT AND OPINION 2020/21</b>	
	<p><b>RESOLVED</b></p> <ol style="list-style-type: none"> <li>1. Receive and consider the contents of the Annual Report and Opinion of the Head of Internal Audit.</li> <li>2. Note that a reasonable audit opinion has been given in relation to the framework of governance, risk management and control for the year ended 31 March 2021.</li> <li>3. Note that the opinions expressed together with significant matters arising from internal audit work and contained within this report should be given due consideration, when developing and reviewing the Council's Annual Governance Statement for 2020/21.</li> <li>4. Note the conclusions of the Review of the Effectiveness of Internal Audit.</li> </ol>	<b>GRAC</b>
<b>10</b>	<b>STRATEGIC AND ANNUAL INTERNAL AUDIT PLANS 2021/22</b>	
	<p><b>RESOLVED</b></p> <p>To note and approve:</p> <ol style="list-style-type: none"> <li>a) the Internal Audit Charter</li> <li>b) the Internal Audit Strategy</li> <li>c) the Strategic Internal Audit Plans 2021/22 to 2024/25;</li> <li>d) the Annual Internal Audit Plan 2021/22.</li> </ol>	<b>GRAC</b>