

Audit and Governance Panel

Agenda Item No. 4

Action Log

No	Date of Meeting	Issue	Actions	Assigned/ Re-assigned to	Update	Completed
			NO OUTSTANDING ACTIONS			

Audit and Governance Panel

Work Programme 2024

	Issue	Actions	Assigned To	Due Date to Panel	Latest update
1.	Audit and Governance Panel – 2024 Annual Self-Assessment Outcome	Report to Panel	Chief Financial Officer/ Chief Governance Officer	December 2024 (Annually)	Report to this Panel
2.	Corporate Fraud Team - Activity Report and Update on National Fraud Initiative	Report to Panel	Chief Internal Auditor	December 2024 (Biannually)	Report to this Panel
3.	Treasury Management and Investment Strategy Mid-Year Update Report 2024/25	Report to Panel	Chief Financial Officer	December 2024 (Quarterly)	Report to this Panel
4.	External Audit Reports – Progress to 31 December 2024	Report to Panel	Chief Financial Officer	January 2025	Not yet started
5.	Transformation in Councils - Sector-led Change and Collaboration to Achieve Financial Sustainability	Report to Panel	Depute Chief Executive and Director of Education/ Director of Communities and Transformation	January 2025	Being drafted
6.	Internal Audit – Progress Report Quarter 3	Report to Panel	Chief Internal Auditor	February 2025 (Quarterly)	Not yet started
7.	Treasury Management and Investment Strategy Quarter 3 Update Report 2024/25	Report to Panel	Chief Financial Officer	February 2025 (Quarterly)	Not yet started

Audit and Governance Panel

	Issue	Actions	Assigned To	Due Date to Panel	Latest update
8.	Best Value Action Plan - Progress Report	Report to Panel	Depute Chief Executive and Director of Education	February 2025 (Quarterly)	Not yet started
9.	Accounting Policy change – IFRS16 implications	Report to Panel	Chief Financial Officer	February 2025	Not yet started
10.	Annual Audit Plan 2024/25	Report to Panel	Chief Financial Officer	March 2025 (Annually)	Not yet started
11.	Proposed Internal Audit Plan 2025/26 (including Annual Review of Internal Audit Charter)	Report to Panel	Chief Internal Auditor	March 2025 (Annually)	Not yet started
12.	Strategic Risk Management	Report to Panel	Chief Governance Officer	March 2025 (Biannually)	Not yet started
13.	Audit and Governance Panel – 2023/24 Annual Report	Report to Panel	Chief Financial Officer/ Chief Governance Officer	May 2025 (Annually)	Not yet started
14.	Annual Accounts 2023/24	Report to Panel	Chief Financial Officer	June 2025 (Annually)	Not yet started
15.	Delivering Good Governance – 2023/24 Assessment	Report to Panel	Chief Governance Officer	June 2025 (Annually)	Not yet started
16.	Internal Audit Annual Report 2023/24	Report to Panel	Chief Internal Auditor	June 2025 (Annually)	Not yet started
17.	Treasury Management Annual Report 2023/24	Report to Panel	Chief Financial Officer	June 2025 (Annually)	Not yet started

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	Issue	Actions	Assigned To	Due Date to Panel	Latest update
18.	Corporate Lets	Report to Panel	Director of Communities and Transformation	June 2025 (Annually)	Not yet started
19.	IJB Finance and Performance Report 2024 – Audit Scope	Report to Panel	Chief Financial Officer	September 2025 (Annually)	Not yet Started
20.	Internal Audit – Progress Report Quarter 1	Report to Panel	Chief Internal Auditor	September 2025 (Annually)	Not yet started
21.	Audit Scotland: Integration Joint Boards – Finance and Performance 2024	Report to Panel	Chief Internal Auditor	September 2025 (Annually)	Not yet started
22.	South Ayrshire IJB External Annual Audit Report 2023-24	Report to this Panel	Director of Health & Social Care	November 2025 (Annually)	Not yet started