

Audit Committee 18 June 2020

Report on the Implementation of Audit Recommendations for Quarter Four of 2019/20

LEAD OFFICER: Sarah Pemberton, Head of Commercial and Governance
REPORT AUTHOR: Gillian Butterworth, Performance and Risk Management Officer

WHY HAS THIS REPORT COME TO AUDIT AND GOVERNANCE COMMITTEE?

This report provides details of overdue Priority one and Priority two audit recommendations up to the end of Quarter Four of 2019/20.

RECOMMENDATION:

a) Note the progress being made in implementing overdue recommendations.

1. OVERDUE ACTIONS ARISING FROM AUDIT REPORTS

- 1.1 At the end of Quarter four there were a total of 23 Priority one and two audit recommendations outstanding, with a target date for completion up to 31 March 2020. These include recommendations that are made by both internal and external audit and from AGS Action Plan (if due).
- 1.2 The 23 overdue recommendations were made up of 7 Priority one and 16 are Priority two recommendations.
- 1.3 Of the 7 outstanding Priority one recommendations, 5 of these were new in the last period, and of the 16 outstanding Priority two recommendations, 12 of these were new in the last period.
- 1.4 Twelve of the 23 overdue recommendations were less than 50% implemented, all of these recommendations were reviewed in the period and for oversight they are listed separately in Appendix A.

2. CONCLUSION

- 2.1 The Corporate Leadership Team are pleased with the progress that has been made over the last year to address and reduce the number of overdue audit recommendations.
- 2.2 As Committee will be aware, the Council's emergency Business Continuity Plan was enacted on 13th March in response to the Covid19

global pandemic. Since that time, the key priority and focus for the Council has been to maintain delivery of critical services.

Necessary resource management and redeployments across the Council meant that the implementation of overdue audit recommendations was not a priority activity for many of our service managers, especially those in critical service delivery, during Quarter four 2019/20 and Quarter one 2020/21.

Committee are assured that, as our business rebuilds and (where possible) resumes, the Corporate Leadership Team is committed to continuing to improve the implementation of audit recommendations within timeframe.

3 CONSULTEES - Corporate Leadership Team and relevant Managers

4.0 STATUTORY OFFICER COMMENTS

4.1 Monitoring Officer Comments: Report is for noting progress and has no legal implications.

4.2 S151 Officer Comments: No financial implications.

5. APPENDICIES

Appendix A – Audit Recommendations less than 50% progress

Appendix B – Full list of overdue Priority one audit recommendations with a due date of (up to) 31.03.2020