

REPORT TO:		Audit Committee	
DATE:		18 July 2022	
PORTFOLIO:		Cllr Joyce Plummer - Resources	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		AUDIT FOLLOW-UPS REPORT FOR THE PERIOD March 2022 to June 2022	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	Options	Not applicable	
KEY DECISION:	Options	If yes, date of publication:	n/a

1. **Purpose of Report**

- 1.1 To inform members of the outcome of routine follow-ups following the previously agreed action plans for completed Audit Reports. The follow-ups detailed within this report are those carried out during the period March 2022 – June 2022.

2. **Recommendations**

- 2.1 I recommend that Audit Committee:

➤ Notes the content of this report for informational purposes.

3. **Reasons for Recommendations and Background**

- 3.1 This report covers the period March 2022 – June 2022 and provides the details of the follow-ups carried out shown at Appendix 1.
- 3.2 Following the agreement of the recommendations between Management and Internal Audit following the completion of the audit assignment, the area is revisited by Internal Audit and the recommendations are reviewed to ensure they have been implemented as agreed. This process is known as the 'Follow-Up'.
- 3.3 Internal Audit assesses the current position to what was agreed at the end of the audit. Where no action has been taken by the Service Area, then Internal Audit will question why and issue a revised Action Plan. Part of the control within this process is consideration by Audit Committee of any issues that arise. The Committee has the ability to ask questions of Management in the relative service areas why they have not acted upon the agreed Action Plan. The Committee can also express what its expectations would be with regard to such a problem occurring.

3.4 Internal Audit aim to carry out a Follow Up for each completed audit area within 6 months of completion. However there are a number of exceptions to that aim:-

- i.) Follow-Up in 6 months would be pointless if the recommendations are low enough priority to allow a longer time frame.
- ii.) Work of the Audit Team does not allow the Follow-Up to be carried out. Although Follow Ups are an important part of the process the Head of Audit & Investigations must always weigh this against the need for achieving the Audit Plan and auditing the risks the Council faces.
- iii.) There were no recommendations arising from the original audit.

4. Alternative Options considered and Reasons for Rejection

4.1 Not applicable as the report is for informational purposes only

5. Consultations

5.1 No consultations required as this report is based on data and information held by the audit team based on the work completed

6. Implications

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report
Legal and human rights implications	There are legal or human rights implications arising from this report.
Assessment of risk	Risks are taken into consideration during the audit process itself, there is no direct risk implication from this report.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	This report is produced for information awareness of the progress of the Audit Team in terms of following up on actions previously agreed for implementation at the end of an audit assignment. Whilst individual actions may occasionally have equality or diversity requirements, this report does not as it is presenting facts from other sources.

7. Local Government (Access to Information) Act 1985: List of Background Papers

7.1 No background papers were necessary for the preparation of this report.

APPENDIX 1

AUDIT COMMITTEE – 18 July 2022

Follow-Ups March 2022 – June 2022

Follow-Ups Carried Out

Issues arising from follow-up

- The table below shows an analysis of the results of the above Follow-Up work having taken place:-

Audit Area	No. of Actions Agreed as Reported	No. of Actions Agreed Implemented	Comments
Creditors	1	1	Implemented – the authorised signatory list was updated following the issue of the Final Report.
Facilities	2	1 Partially 1 Fully	Partially implemented – the recommendation was to consider reviewing the Facilities Service Desk to ensure accurate recording of response times, priority and completed logs. It was found that the database does not have the properties to enter an end date to close the open tickets. Priority of calls is carried out by the Regeneration Team and the database is regularly reviewed and updated. Implemented – a process has been introduced to ensure that both staff and contractors update the calls recorded on the Facilities Service Desk promptly.