

<b>REPORT TO:</b>	Audit Committee	
<b>DATE:</b>	26 June 2023	
<b>PORTFOLIO:</b>	<b>Councillor Peter Britcliffe - Deputy Leader of the Council, Resources</b>	
<b>REPORT AUTHOR:</b>	Mark Beard – Head of Audit & Investigations	
<b>TITLE OF REPORT:</b>	<b>AUDIT FOLLOW-UP REPORT FOR THE PERIOD February 2023 to May 2023</b>	
<b>EXEMPT REPORT (Local Government Act 1972, Schedule 12A)</b>	<b>Options</b>	Not applicable
<b>KEY DECISION:</b>	<b>Options</b>	If yes, date of publication:

## 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 February 2023 to May 2023.

## 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 February 2023 to May 2023 and provides the details of the follow-ups carried out shown at Appendix 1.

3.2 After the agreement of the recommendations between Management and Internal Audit following the completion of the audit assignment, Internal Audit revisits the area 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 assignment. Where the Service Area has taken no action, 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 expectations to that aim:-

- Follow-up in 6 months would be pointless if the recommendations are low enough priority to allow a longer time frame.
- Work of the Audit Team does not allow a 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.
- There were no recommendations arising from the original audit assignment

#### **4. Alternative Options considered and Reasons for Rejection**

4.1 Not applicable as the report is for information 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**

<b>Financial implications (including any future financial commitments for the Council)</b>	There are no financial implications arising from this report.
<b>Legal and human rights implications</b>	There are no legal or human rights implications arising from this report.
<b>Assessment of risk</b>	Risks are taken into consideration during the audit process itself; there is no direct risk implication from this report.
<b>Equality and diversity implications</b> A <a href="#"><u>Customer First Analysis</u></a> should be completed in relation to policy decisions and should be attached as an appendix to the report.	This report is produced for information awareness of the progress of the Audit Team in terms of following up on previously agreed recommendations 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

8. **Freedom of Information**

8.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.

## APPENDIX 1

### AUDIT COMMITTEE – 26<sup>th</sup> June 2023

#### Follow-Ups February 2023 to May 2023

- The table below shows an analysis of the results of the above follow-up having taken place during the follow-up period as above.

Audit Area	Number of Actions Agreed	Number of Actions Agreed Implemented	Comments
Markets	1	1	<b>Implemented</b> – To prevent the Market Porters having to use another persons' log in to the Hyntranet it was recommended that a pc be installed in the Market Porters' Office. Each porter has been assigned an individual log in and are able to use a spare pc in the Market Manager's office. Due to the upcoming Market Hall redesign commencing in December 23 installing a pc in the Porters' Office is not possible.
Mobile Telephony	1	1	<b>Implemented</b> – To ensure that staff issued with a Council mobile phone understand the Communications Policy all staff are required to sign an Acceptable Use Agreement upon mobile phone allocation.
GDPR	2	2	<b>Implemented R1</b> – The Executive Director (Legal & Democratic) has delivered training as part of the Corporate Induction Programme and will continue to programme regular refresher training. <b>Implemented R2</b> – The Safety & Emergency Planning Officer has put in procedures to ensure all employee accident reports are sent to the HR team and retained on the personal HR file. The Limitations Act states that insurance claims have to be submitted within three years of the date of the accident and therefore it is a requirement that information is kept

			for three years.
Transferred Assets	1	1	<b>Implemented –</b> Consideration was to be given to developing a formal Transfer of Asset Policy. Whilst this has not yet been completed and approved, each disposal must follow the current legislation and all associated risks are assessed.