

REPORT TO:		Audit Committee	
DATE:		18 September 2023	
PORTFOLIO:		Councillor Peter Britcliffe - Deputy Leader of the Council, Resources	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		AUDIT REPORTS & KEY ISSUES – PROGRESS REPORT FOR THE PERIOD JUNE 2023 – AUGUST 2023	
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 Audit Reports issued during the period June 2023 – August 2023 and bring to the attention of the Committee what the key issues were.

## 2. **Recommendations**

- 2.1 I recommend that Audit Committee:
- note the content of this report for informational purposes.

## 3. **Reasons for Recommendations and Background**

- 3.1 This report covers the period of June 2023 to August 2023. The audit areas and any key issues detailed at Appendix 1.
- 3.2 Members should be aware that the number of audit reports that are issued between each Committee meeting is subject to variation dependent on the size of the audit and any non-routine audit work, such as investigations, that the Team may be involved in. Therefore, for the purpose of reporting, only the audit reports fully completed, issued and agreed will be included.
- 3.3 Any investigations that may be carried out will not be included as a matter of routine in this report, particularly if they relate to a specific individual or individuals.

- 3.4 There is a target of 98% of the audit plan to be completed by the end of the current financial year in terms of audit days completed. As the audit team complete timesheets which then feed into the audit plan, it is possible to state the progress to date and the projected end of year position if that data is extrapolated. Therefore:-

Position as at end of August 2023 = 39.42% of the plan completed  
Projected out-turn position for 2023/24 = 94.61% of the plan completed

- 3.8 The position at the end of August 2023 can be broken down as follows:-

Month	% of the Plan Completed that Month
April 2023	5.61%
May 2023	7.30%
June 2023	8.86%
July 2023	8.15%
August 2023	9.50%

#### 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**

<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> <i>A <a href="#">Customer First Analysis</a> 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 against the annual Internal Audit Plan. The Audit Planning process has had an equality impact assessment which remains valid and it is not necessary to

	update this with a Customer First Analysis at this time. The individual audit assignments may, in some cases, feed into the needs of equality and diversity issues within individual service areas of the Council
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**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 – 18 September 2023**

#### **Summary of the main issues arising from audits carried out June 2023 – August 2023**

##### **Empty Properties:-**

###### **Audit Assurance Opinion Issued:- Substantial assurance**

*The work undertaken showed there is generally a sound system of internal control designed to meet service objectives, and controls are generally being applied consistently. However, some weaknesses in the design and / or inconsistent application of controls put the achievement of particular objectives at risk.*

- As some larger authorities offer assistance to owners in bringing properties back into use in the form of an Empty Home grant. Management agreed to explore the possibility of exploring whether there are any external grant funding schemes that could be used to assist owners bringing properties back into use.
- Management agreed to explore the possibility of a programme of joint working between Council Tax and Environmental Health to allow better flow of information and aid in ensuring empty property status is regularly reviewed.
- Management agreed that when an empty post had been filled, consideration would be given to Council tax data training to ensure the use of accurate up to date information in monitoring empty properties.

##### **Sports Pitches:-**

###### **Audit Assurance Opinion Issued:- Substantial assurance**

*The work undertaken showed there is generally a sound system of internal control designed to meet service objectives, and controls are generally being applied consistently. However, some weaknesses in the design and / or inconsistent application of controls put the achievement of particular objectives at risk.*

- The audit found that not all insurance agreements had been obtained in all cases before matches had been played. Whilst the clubs had insurance this had not been obtained in all cases prior to matches taking place. It was agreed that steps be taken to ensure that all insurance documents have been obtained before teams can use the facilities. This is in accordance with the agreements signed by the various clubs using the facilities.

## **General Ledger:-**

### **Audit Assurance Opinion Issued:- Comprehensive assurance**

*The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.*

- No issues arising.

## **Cemeteries and Crematorium:-**

### **Audit Assurance Opinion Issued:- Comprehensive assurance**

*The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.*

- No issues arising.

## **Data Security & Storage:-**

### **Audit Assurance Opinion Issued:- Substantial assurance**

*The work undertaken showed there is generally a sound system of internal control designed to meet service objectives, and controls are generally being applied consistently. However, some weaknesses in the design and / or inconsistent application of controls put the achievement of particular objectives at risk.*

- The audit found that whilst quarterly training induction training is carried out for all new Council Employees lasting approximately 30 minutes, the volume of complexity of the issues discussed makes the timeframe unrealistic due to more areas being covered. It was agreed with Management that steps would be taken to ensure more time is allocated for the training going forwards.

## **Smart Working Strategy (Including Hybrid Working Arrangements):-**

### **Audit Assurance Opinion Issued:- Substantial assurance**

*The work undertaken showed there is generally a sound system of internal control designed to meet service objectives, and controls are generally being applied consistently. However, some weaknesses in the design and / or inconsistent application of controls put the achievement of particular objectives at risk.*

- An update to the Teams system has enabled staff to record their status e.g. working from home as an overall status for the day. Management agreed that this will be promoted to assist in identifying whereabouts when staff are available but working remotely.