

<b>REPORT TO:</b>	Audit Committee	
<b>DATE:</b>	18 September 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 June 2023 to August 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 June 2023 to August 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 June 2023 to August 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 – 18<sup>th</sup> September 2023

#### Follow-Ups June 2023 to August 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
Internet & E-mail	4	4	<p><b>Implemented</b> – The induction checklist has been amended to include the E-mail Policy and to make reference to the Cyber Security module that is covered within the ICT induction. The frequency and length of the ICT induction has also been discussed with HR</p> <p><b>Implemented</b> – To ensure all staff have completed the Cyber Security training module on the Hyve, an E-mail reminder was issued in February 23 and other notifications are sent to all staff when intel is received from other agencies.</p> <p><b>Implemented</b> – The Communications Policy is to include Microsoft Teams Chat and state that it is subject to the same monitoring and code of conduct as Outlook and HBC provided mobile telephony. The desktop message on all pc's and laptops has been updated to reflect the use of Teams and mobile telephony.</p> <p><b>Implemented</b> – Enquiries have been made to neighbouring authorities in relation to the effectiveness of a 'phishing' exercise to raise awareness of cyber-attacks.</p>
Bank Reconciliation	3	3	<p><b>Implemented</b> – The receipts account has now been balanced to the ledger for 2022/23 and is now being reconciled on a monthly basis.</p> <p><b>Implemented</b> – The monthly bank</p>

			<p>reconciliations are now being signed off monthly by a Principal Accountant and backdated to the beginning of the year.</p> <p><b>Implemented</b> – The procedures in relation to the receipts account are in the process of being finalised to reflect the Civicapay bank reconciliation module – these will be completed by the 30 September 2023.</p>