

REPORT TO:		Audit Committee	
DATE:		18 December 2023	
PORTFOLIO:		Councillor Peter Britcliffe - Deputy Leader of the Council, Resources	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		Audit Follow-Up Report for the period September 2023 to November 2023	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	Options	Not applicable	
KEY DECISION:	Options	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 September 2023 to November 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 September 2023 to November 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

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 no 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 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 – 18th December 2023

Follow-Ups September 2023 to November 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
Smart Working Strategy	1	1	Implemented The Head of ICT sent an e mail on 22 August 2023 to all staff at Hyndburn and all Councillors in relation to a new feature in Microsoft Teams that allows a location to be set for the day. The options are Office or Remote Working and this will be displayed to other users when the Teams icon is clicked. This allows users to indicate their availability and also assists with any Health & Safety issues.
Sports Pitches	1	1	Implemented All insurance details from the football clubs using HBC pitches this season have been received and retained.
Asset Management	1	1	Implemented The Estates Manager has received training from a Planning Officer in relation to the Terrier Mapping. Formal training is being discussed with the Executive Director (Legal & Democratic) when funding has been identified.