

REPORT TO:		AUDIT COMMITTEE	
DATE:		24 June 2024	
PORTFOLIO:		Councillor Vanessa Alexander - Resources and Council Operations	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		Audit Follow-Up Report for the period April 2024 – June 2024	
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 April 2024 to June 2024.

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 April 2024 to June 2024 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 – 24th June 2024

Follow-Ups April 2024 to June 2024

- 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
Empty Properties	3	3	R1 – Consideration was given to explore funding options that may assist home owners in bringing their property back into use. The Head of Environmental Health has advised there is currently no budget available for empty property grants.
			R2 – A programme of joint working has been introduced to allow a flow of information from/to the Environmental Health Empty Property Team and the Benefits & Revenues Team in relation to empty property data. The Empty Property Officer has read only access to the Council Tax & Business Rate software (Capita) to assist with occupancy information.
			R3 – Training in relation to the use of Capita has been included in the Empty Property Officers' PDR.
Contracts (Construction Design & Management) and Health & Safety	2	2	R1 – The Safety & Emergency Planning Officer has reviewed the CDM Policy with the involvement of HBC stakeholders that have roles and responsibilities as stated within the policy.
			R2 – A Computer Assisted Facilities Management System has been implemented from April 2024. A helpdesk facility allows staff to log repairs – certain types of works orders are issued directly to the contractor. Some contractors have direct access to the CAFM website, allowing them to issue certificates and sign off jobs themselves. Compliance monitoring will be held on the database without the need for separate documents.

