

AUDIT COMMITTEE

26 JULY 2018

REPORT OF DEPUTY CHIEF EXECUTIVE

A.5 AUDIT COMMITTEE – TABLE OF OUTSTANDING ISSUES

(Report prepared by Richard Barrett)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To present to the Committee the progress on outstanding actions identified by the Committee.

EXECUTIVE SUMMARY

- The Table of Outstanding Issues has been reviewed and updated since it was last considered by the Committee at its 22 March 2018 meeting.
- To date there are no significant issues to bring to the attention of the Committee, with updates provided on individual items set out in **Appendix A** or elsewhere on the agenda where appropriate.

RECOMMENDATION(S)

That the Committee notes the progress on the outstanding issues.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

The existence of sound governance, internal control and financial management practices and procedures are essential to the delivery of Corporate priorities supported by effective management and forward planning within this overall framework.

FINANCE, OTHER RESOURCES AND RISK

Finance and other resources

There are no significant financial implications associated with monitoring of the agreed actions or responses. If additional resources are required then appropriate steps will be taken including any necessary reporting requirements.

Risk

The Table of Outstanding Issues is in itself a response to potential risk exposure with further activity highlighted to address matters raised by the Audit Committee.

LEGAL

There are no direct legal implications associated with this report.

OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.

This report does not have a direct impact although such issues could feature in future

recommendations and actions. Any actions that may have an impact will be considered and appropriate steps taken to address any issues that may arise.

PART 3 – SUPPORTING INFORMATION

TABLE OF OUTSTANDING ISSUES

A Table of Outstanding Issues is maintained and reported to each meeting of the Committee. This approach enables the Committee to effectively monitor progress on issues and items that form part of its governance responsibilities.

An updated Table of Outstanding Issues is set out in **Appendix A**.

Previously the Committee have been advised of the progress against actions identified within the 2016/17 Annual Governance Statement within this report. The latest position on these actions is set out within the 2017/18 Annual Governance Statement that appears elsewhere on the agenda. Subject to the agreement of the 2017/18 Annual Governance Statement, any outstanding, revised or new actions will be included in future Table of Outstanding Issues reports to ensure members are kept up to date with progress.

Following their audit work in respect of the Housing Benefit subsidy claim for 2016/17, the external auditor made the following general recommendation, which was reported to the Committee at its 22 March 2018 meeting:

[The Council to] perform early extended testing in those areas where errors were identified in 2016-17, to ascertain the extent of similar errors arising in 2017-18.

The above is an on-going action each year and remains a key element of the day to day work of the Revenues and Benefits Service to eliminate errors wherever possible. The outcome from the audit of the 2017/18 Housing subsidy claim will be reported to the Committee later in the year.

Update On Issues Raised

Any actions identified by the Committee at its last meeting have now been included where appropriate.

Updates on items either appear as separate items elsewhere on the agenda or set out within the Appendix, with work scheduled or remaining in progress on all items.

In terms of updating the Committee on the legionella issue experienced at the Frinton and Walton Lifestyles, the Council is currently waiting for further information with regard to the action being taken by the Health and Safety Executive.

As previously reported to the Committee, Internal Audit planned to undertake an independent audit of health and safety which will examine the robustness of the revised arrangements that have been introduced corporately for the management of the Council's health and safety risks and responsibilities. The outcome from this audit is set out within the Internal Audit Regular Report elsewhere on the agenda.

At its meeting on 22 March 2018, the Audit Committee adopted Cipfa's Code of Practice on managing the risk of fraud and corruption. Following its adoption, an Anti-Fraud and Corruption Strategy has been developed which captures the various elements of the code and is set out separately elsewhere on the agenda.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A – Table of Outstanding Issues (July 2018) – General.
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