

AUDIT COMMITTEE

25 APRIL 2022

REPORT OF ASSISTANT DIRECTOR (FINANCE & IT)

A.3 AUDIT COMMITTEE – TABLE OF OUTSTANDING ISSUES

(Report prepared by Richard Barrett and Karen Townshend)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To present to the Committee:

- The progress on outstanding actions identified by the Committee along with general updates on other issues that fall within the responsibilities of the Committee.

EXECUTIVE SUMMARY

- 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.
- Updates are set out against general items, external audit recommendations and the Annual Governance statement within **Appendix A, B, and C** respectively.
- To date there are no significant issues arising from the above, with work remaining in progress or updates provided elsewhere on the agenda where appropriate.

RECOMMENDATION(S)

That the Committee notes the current progress made against the actions set out in Appendices A to C to this report, along with the reported update from External Audit.

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

The Table of Outstanding Issues has been reviewed and updated since it was last considered by the Committee in January 2022.

There are currently 3 main elements to this report as follows:

- 1) **Appendix A** – Provides updates against general items raised by the Committee.
- 2) **Appendix B**- Provides updates against recommendations made by the Council's External Auditor.
- 3) **Appendix C** – Provides updates against the 2020/21 Annual Governance Statement Action Plan.

In terms of items 1) and 2) above, there are no significant issues to raise, with actions remaining in progress. In terms of item 3), a number of activities are now either underway or completed as the recovery from the impact of COVID 19 continues. However, activity remains in progress against all actions and work will continue during 2022/23, as required.

Other issues

The Statement of Accounts 2020/21 remains subject to the conclusion of the work of the External Auditor. At the time of this Committee, the associated report of the External Auditor is yet to be received as they continue their necessary audit work.

The External Auditor has provided a report, which details reasons for the aforementioned awaiting conclusion and states that the audit is not sufficiently progressed to enable them to present the Audit Completion Report. A full report detailing the audit progress is attached.

Two further reports from the External Auditor that were planned to be presented to this Committee will be reported later in the year once they have finalised them.

RIPA

This Authority has not conducted any RIPA activity in the last quarter and it is rare that it will be required to do so.

The following draft policies have been circulated to the Operational Enforcement Group for their consideration and any comments will be received at their next meeting:

Covert Surveillance Policy and Procedure Manual Pursuant to the Regulation of Investigatory Powers Act 2000 and Use of Social Media in Investigations Policy and Procedure.

Housing Void Rate

The housing void rate will now be reported by exception and managed through Financial Performance Reports and has subsequently been removed from the Table of Outstanding Issues.

Redmond Review

No further updates have been provided by the Government at this time.

APPENDICES

Appendix A – Table of Outstanding Issues (April 2022) – General.

Appendix B – Table of Outstanding Issues (April 2022) – External Audit Recommendations.

Appendix C - Table of Outstanding Issues – (April 2022) - Update against 2020/21 Annual Governance Statement Actions