

AUDIT COMMITTEE

29 SEPTEMBER 2022

REPORT OF ASSISTANT DIRECTOR (FINANCE & IT)

A.4 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 and the Annual Governance statement within **Appendix A and B** 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 and endorses the progress against the actions set out in Appendices A and B.

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 June 2022.

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

- 1) Updates against general items raised by the Committee – **APPENDIX A.**
- 2) Updates against recommendations made by the Council's External Auditor – there are no outstanding items.
- 3) Updates against the 2021/22 Annual Governance Statement Action Plan – **APPENDIX B**

In terms of item 1) above, there are no significant issues to raise, with actions remaining in progress. In terms of item 3), this sets out the latest Annual Governance Statement agreed by the Leader and Chief Executive at the end of July 2022, and includes any outstanding actions from the previous statement along with a number of new items identified. Activity will remain in progress against the various items which will be reported to Members as part of this report going forward.

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.

At the last meeting of the Committee, the External Auditor provided a report which detailed reasons for the aforementioned awaiting conclusion and states that the audit is not sufficiently progressed to enable to present the Audit Completion Report, citing increasing pressures on the sector and unrealistic target dates. It is currently planned to provide an update directly at the Committee meeting.

RIPA – Regulatory Investigatory Powers Act 2000

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

Redmond Review

At its June meeting, the Committee was provided with a further Government response to

'Local Audit Framework: technical consultation as detailed in the Redmond Review on 31 May 22', which was a culmination of the government's response into the effectiveness of external audit and transparency of financial reporting in local authorities and details the first steps taken towards a more coordinated local audit system, in which key players work together to address challenges as they arise.

As further progress is announced by the Government, updates will be provided to future meetings of this Committee, which will hopefully set out the necessary practical steps to implement the recommendations made as part of this review.

Planning Enforcement Policy

The draft Planning Enforcement Policy was presented to the Planning Committee on 1 September 2022 and was subsequently adopted; subject to some minor amendments, the authority of which to amend was delegated to the Assistant Director (Planning). The Planning Committee also resolved that performance against the Planning Enforcement Policy be reported to the Planning Committee regularly.

APPENDICES

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

Appendix B - Table of Outstanding Issues – (September 2022) - Update against 2021/22 Annual Governance Statement Actions

Appendix C – Careline Board update