

**27TH NOVEMBER 2023**

## **UPDATE ON AUDIT RECOMMENDATIONS**

### **SUMMARY:**

This report provides an update on the work currently being carried out on audit recommendations and progress towards implementation of the recommendations.

### **RECOMMENDATION:**

Members are requested to:

- i. Note the progress towards the overall implementation of the audit recommendations.
- ii. Note the further focused work being carried out to ensure the outstanding recommendations being worked on are still relevant and the most effective use of council resources to improve the overall governance, risk management and control environment.

## **1 Introduction**

- 1.1 Audit recommendations are made to improve the Council's governance, risk management and control environment in areas reviewed. A level of assurance is taken from the implementation of the recommendations to support the Audit Managers annual assurance opinion.
- 1.2 A review of progress towards the implementation of audit recommendations has been carried out however due to changes with the economic climate and post covid changes some recommendations are potentially less significant or less relevant because environments have evolved.

## **2 Outstanding recommendations**

- 2.1 As some recommendations outstanding relate to previous financial years, a detailed review of the recommendations needs to be undertaken to ensure that given the changes within the economic climate on the Council and the changes post covid-19 the recommendations are still relevant, and the level of risk posed is still correct given the evolving environment.
- 2.2 Taking this approach will ensure that Council resources are being effectively utilised and focused on improving the governance, risk management and control environment of the Council in the current climate.

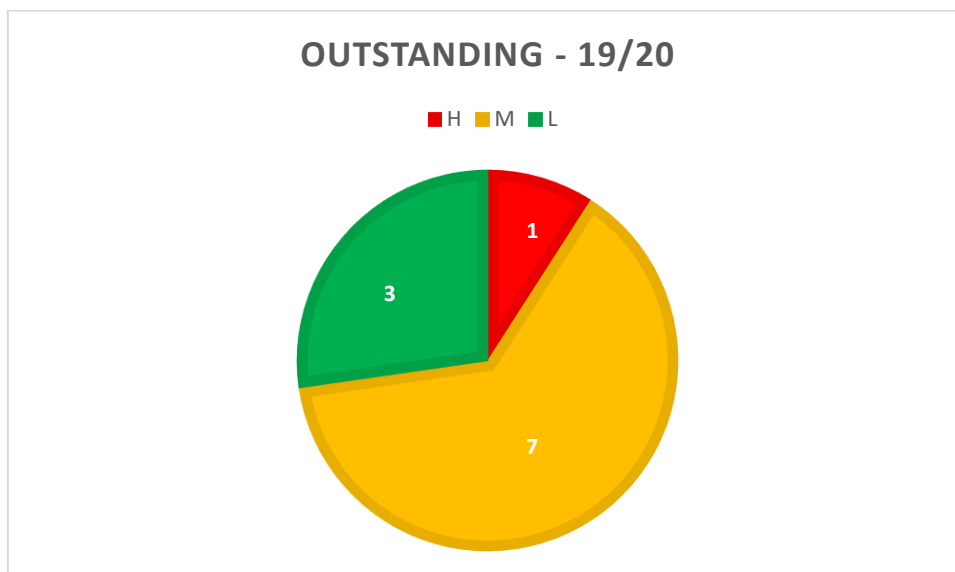
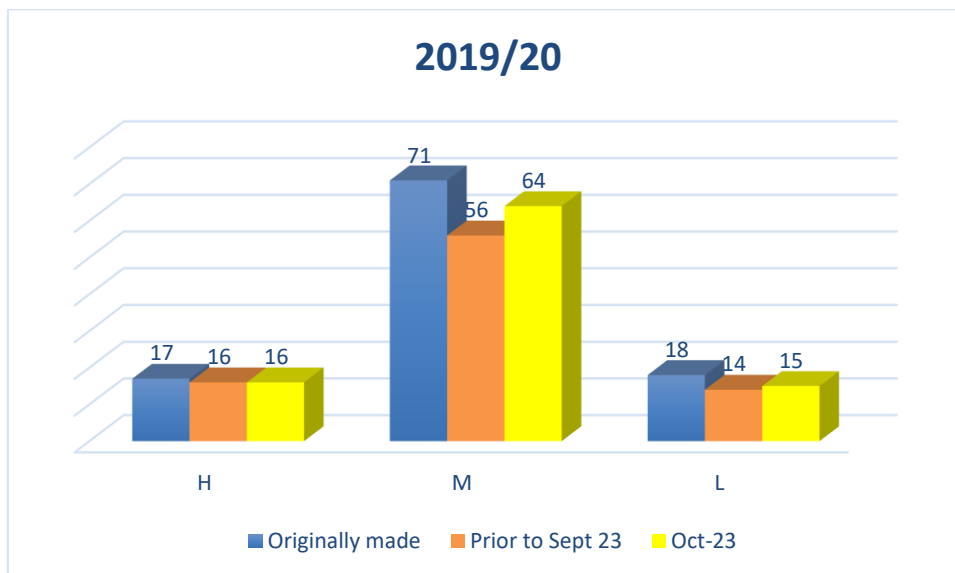
2.3 A further report will be provided to the Committee once the detailed work has been carried out, to highlight to the Committee the key outstanding recommendations.

### 3 Progress towards implementation of recommendations

3.1 Below is a breakdown of the recommendations for each financial year against the number implemented for each risk level. However, it should be noted that this is prior to the further detailed work being carried out as set out above.

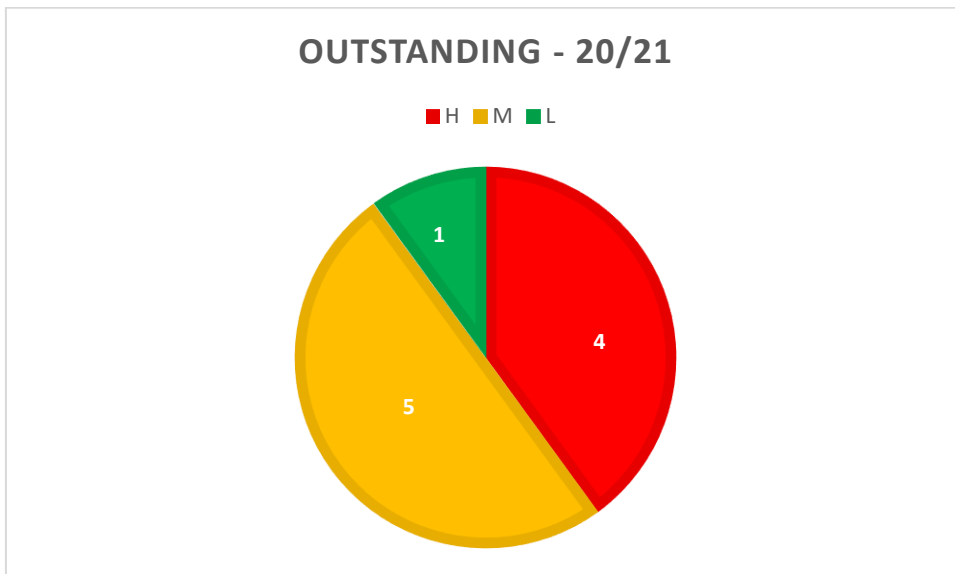
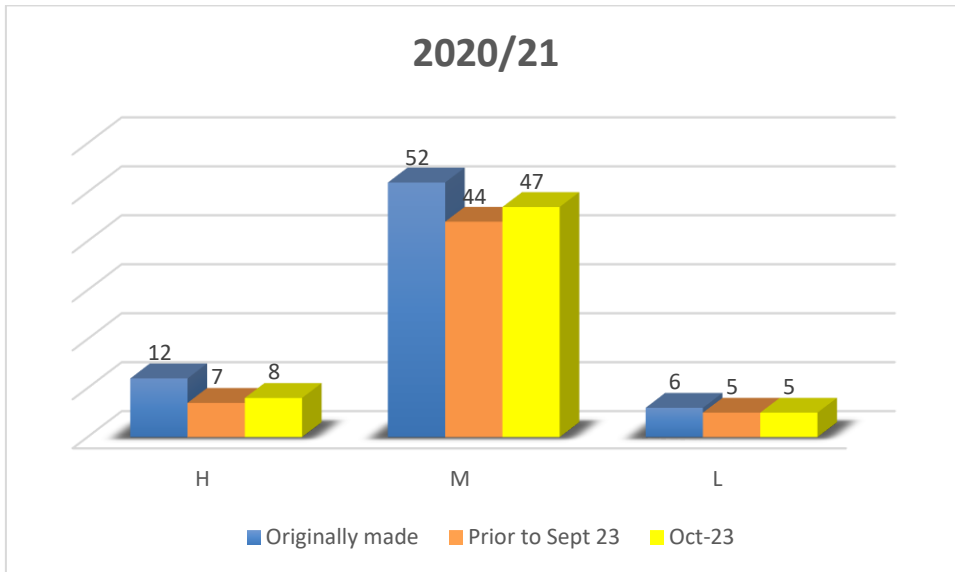
#### 2019/20

91% of the overall recommendations made in 2019/20 have been implemented. This has increased since the last review.



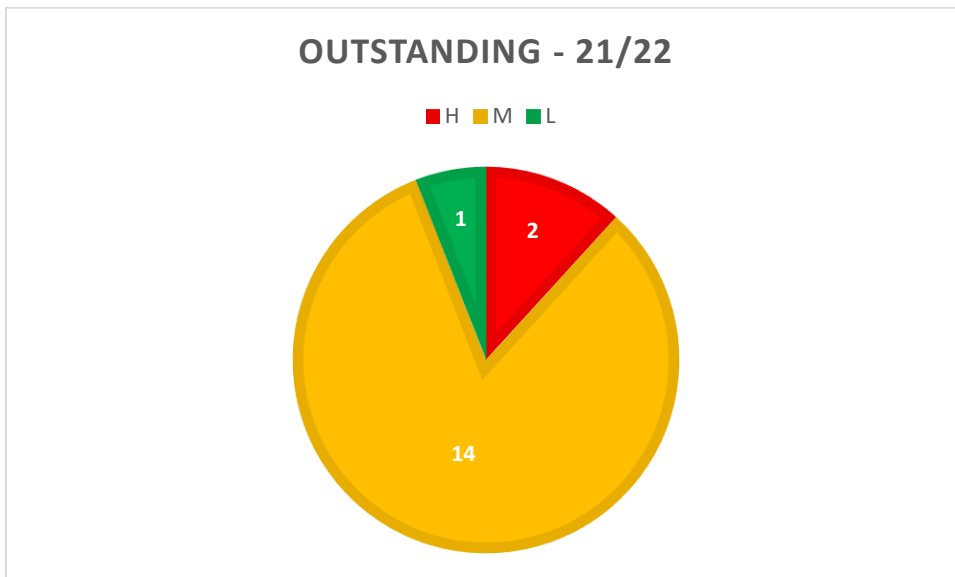
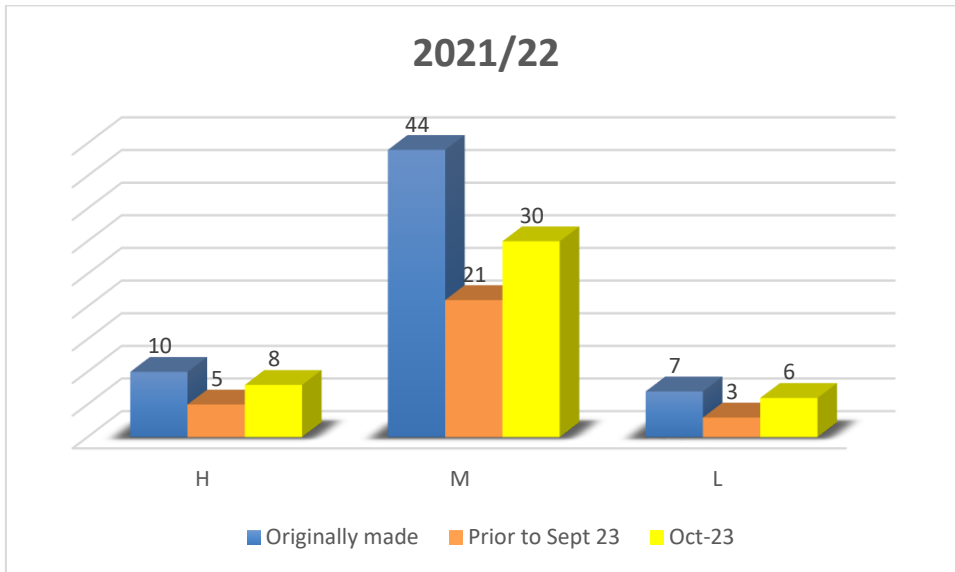
2020/21

86% of the overall recommendations made in 2020/21 have been implemented. This has increased since the last review.



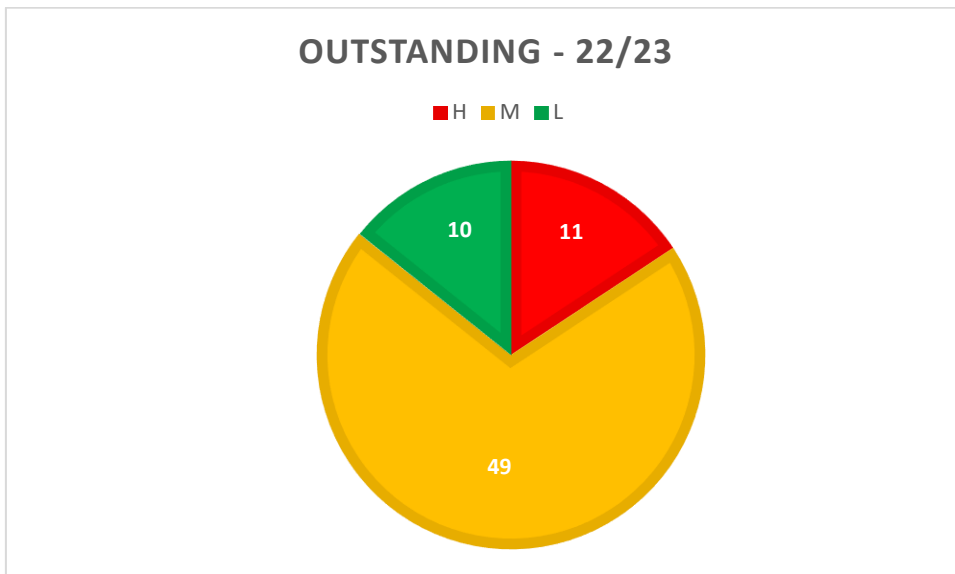
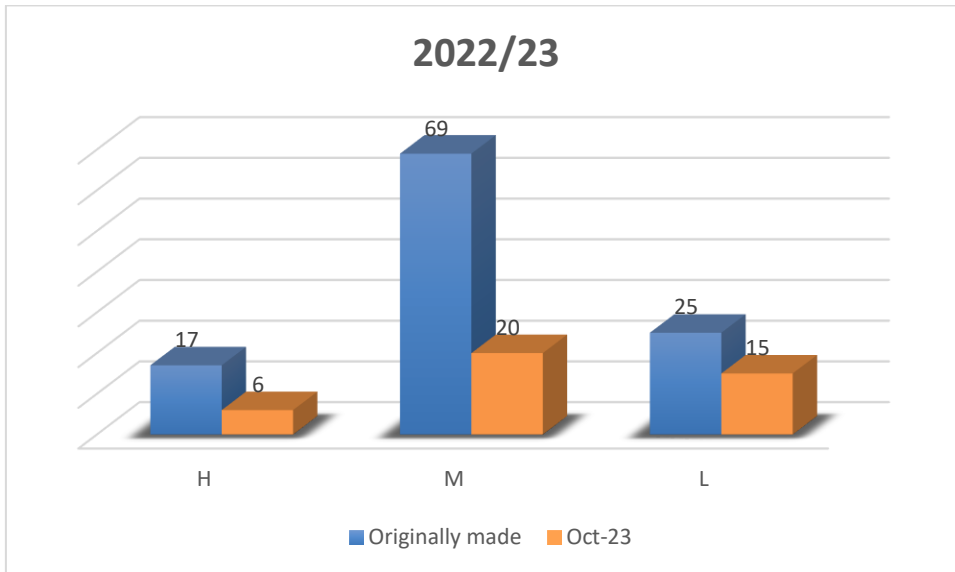
2021/22

72% of the overall recommendations made in 2021/22 have been implemented. This has increased since the last review.



2022/23

37% of the overall recommendations made in 2022/23 have been implemented.



## **4 Recommendation**

- 4.1 Members are requested to note the content of the report and the further work to be carried out.