

# Audit and Governance Committee



Date of meeting: 26 September 2023  
Title of Report: **Audit Actions Review Qtr I**  
Lead Member: Councillor Mark Lowry (Cabinet Member for Finance)  
Lead Strategic Director: David Northey (Interim Service Director for Finance)  
Author: Carolyn Haynes (Lead Accountancy Manager)  
Contact Email: Carolyn.haynes@plymouth.gov.uk  
Your Reference: Audit Actions Review/Audit July 2023  
Key Decision: No  
Confidentiality: Part I - Official

## **Purpose of Report**

To provide the Committee with an update on the tracking of Audit recommendations from Grant Thornton and Devon Audit Partnership.

## **Recommendations and Reasons**

Members of the Audit and Governance Committee to note the content of the report.

Reason: To update members on audit recommendations.

## **Alternative options considered and rejected**

None as the Committee agreed to receive an update of all audit recommendations.

## **Relevance to the Corporate Plan and/or the Plymouth Plan**

The implementation of all agreed audit recommendations are fundamentally linked to delivering the priorities within the Council's Corporate Plan and assists with ensuring limited resources are allocated to priorities which will maximise the benefits to the residents of Plymouth.

## **Implications for the Medium Term Financial Plan and Resource Implications:**

Delivery of the audit plan will assist the Council in delivering value for money services.

## **Financial Risks**

Failure to deliver the audit recommendations may have financial consequences.

## **Carbon Footprint (Environmental) Implications:**

No direct implications.

**Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:**

\* When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.

Implementation of agreed audit recommendations is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

**Appendices**

\*Add rows as required to box below

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.						
		1	2	3	4	5	6	7
A	Devon Audit Partnership Audit Actions Review Qtr 1							

**Background papers:**

\*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.						
	1	2	3	4	5	6	7

**Sign off:**

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Originating Senior Leadership Team member: David Northey

Please confirm the Strategic Director(s) has agreed the report? Yes

Date agreed: 08/09/2023

Cabinet Member approval: N/A

Date approved: N/A

## **Audit Actions Review**

### **I. Introduction**

- I.1 Audit Committee has agreed to receive regular reports which are to track the completion of agreed recommendations to improve controls and minimise exposure to risk. This will provide ongoing assurance to Senior Management and Members (Audit & Governance Committee) that scheduled actions are taking place. As previously reported the Council recognises and responds promptly and effectively to the independent assurance work completed by our external auditors, Grant Thornton (GT) and our internal auditors, Devon Audit Partnership (DAP).
- I.2 There are no outstanding audit recommendations from GT and Appendix one provides an update on recommendations from DAP