

<b>Subject</b>	<b>Progress on Agreed Management Actions</b>	<b>Status</b>	For Publication
<b>Report to</b>	Audit & Governance Committee	<b>Date</b>	11 July 2024
<b>Report of</b>	Team Leader Governance		
<b>Equality Impact Assessment</b>	Not Required	Attached	No
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## 1. Purpose of the Report

- 1.1 To update Members on the actions being taken in response to audit review findings during the current financial year and in previous financial years.

## 2. Recommendations

- 2.1 Members are recommended to:
- a. **Note the progress being made on implementing agreed management actions; and**
  - b. **Consider if any further information or explanation is required from officers.**

## 3. Link to Corporate Objectives

- 3.1 This report links to the delivery of the following corporate objectives:

### **Effective and Transparent Governance**

To uphold effective governance showing prudence and propriety at all times.

- 3.2 The reporting of audit findings and management actions being taken to address these is a key part of providing assurance on the adequacy of the Authority's corporate governance arrangements, particularly those relating to internal control and financial and risk management.

## 4. Implications for the Corporate Risk Register

- 4.1 The contents of this report do not link to a specific risk in the corporate risk register; instead, they set out the actions being taken in a number of areas that will contribute to addressing various risks in relation to operations and governance as detailed in the original audit reports.

## 5. **Background and Options**

- 5.1 The Authority's Local Code of Corporate Governance sets out the framework in which the Authority complies with the seven principles of good governance; one of which is "managing risks and performance through robust internal control and strong public financial management". One aspect of achieving this is having arrangements for assurance and effective accountability in place and ensuring that findings arising from the work of both external audit and internal audit are acted upon.
- 5.2 The Audit & Governance Committee receives reports of the external auditor and of the Head of Internal Audit at regular intervals throughout the financial year. The report attached at Appendix A summarises the actions taken, and progress being made on implementing the actions agreed in response to audit findings during the current and previous financial years.
- 5.3 The tables in the attached Appendix A show the status and progress being made on the outstanding actions.
- 5.4 *Budget Management and Monitoring - Documented Procedures and Training* – The majority of actions have already been completed. The Head of Finance and Performance has extended the target date slightly to the end of July 2024 to complete the final two actions in relation to the calendar of reporting deadlines and procedures for budget monitoring.
- 5.5 *Information Governance Records Management / Document Retention Policy* – This action is being progressed as part of phase 2 of the information governance action plan. To enable a thorough review alongside the data asset register, the target date has been extended from March 2024 to December 2024.
- 5.6 This quarterly report also highlights seven actions that have been fully completed since the last update in relation to the following:
- End to End Interfund Transfer Processes*
  - Online Retirement Tool - Added Voluntary Contributions*
  - Procurement Compliance*
  - Transition to New Actuary - Project Management*
  - Risk Management - Operational Procedures*
  - HR Appraisals Process - Appraisals Process - Line Managers*
- 5.7 The progress of implementation of agreed management actions will continue to be reported to the Audit & Governance Committee at regular intervals.

## 6. **Implications**

- 6.1 The proposals outlined in this report have the following implications

Financial	No additional financial implications; the costs of the internal audit service and the fees for the external audit are met from existing budgets.
Human Resources	None
ICT	None
Legal	None
Procurement	None

**Annie Palmer**

**Team Leader Governance**

<b>Background Papers</b>	
<b>Document</b>	<b>Place of Inspection</b>
None	-