

<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>	06 March 2025
<b>Report of</b>	Head of Governance & Corporate Services		
<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 internal audit findings.

### *Information Governance – Agreed Management Actions*

- 5.3 The table in Appendix A shows two actions that have been closed since the last report was submitted to this Committee in December. The actions were reviewed with colleagues in the Corporate Assurance Team, and it was jointly agreed that the two actions be closed based on the current position set out below.
- 5.4 The original longstanding actions associated with the Records Management Policy and Retention Policy are being progressed, however this is part of a bigger piece of work that aligns with the overarching review of our current information asset registers. Phase 2 of the Information Governance Action Plan clearly sets out the stages of the review and how the policies will be amended within this.
- 5.5 The Project Working Group to review and progress these areas is in the early stages of initiation and will be meeting during this quarter.
- 5.6 Due to the rigorous structure in place to monitor progress on these actions it has been agreed that they are now closed for the purpose of this agreed management actions tracker. It should be noted however that progress and completion will still be monitored regularly in monthly liaison meetings with the Corporate Assurance Team.
- 5.7 *Pensions Administration System Access – Agreed Management Action*

The action agreed from this audit review was to complete the regular review of users and their system permissions, ensuring this is completed and documented every 6 months going forward. This action has now been completed and a review process is in place.

### *Budget Management and Monitoring – Agreed Management Action*

- 5.8 There is currently only one ongoing action with a target completion date of December 2025. This agreed action was to ensure proactive ownership and involvement of budget holders in setting and monitoring budgets.
- 5.9 The Finance Team are currently working on a roll-out of the procurement management application within the Finance System to all purchasing users. All the responsible budget holders are included in the roll-out, which will see them gaining access and familiarity with the Finance System.
- 5.10 Following the successful roll-out of the procurement management application, the team will begin rolling-out access to the budget information to the responsible budget holders. A number of the reports within the software have been developed for the use of budget holders outside of finance, but not tested in the live environment yet. Following feedback from users in the initial phase, we may also need to develop further reporting with the support of the system supplier.
- 5.11 The progress of implementing 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

**Jo Stone**

**Head of Governance & Corporate Services**

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