



Doncaster Council

Report

1st February 2018

To the Chair and Members of the **AUDIT COMMITTEE**

AUDIT COMMITTEE ACTIONS LOG

Relevant Cabinet Member(s)	Wards Affected	Key Decision
n/a	n/a	No

EXECUTIVE SUMMARY

1. The Committee is asked to consider the attached Audit Committee Actions Log which updates Members on actions agreed during Audit Committee meetings. It allows Members to monitor progress against these actions, ensuring satisfactory progress is being made.
2. Most actions requested are progressing well (see paragraph 7 below) and the Committee is asked to note that following its suggestion that Adults Health and Well-Being Commissioning should be considered as an item to be included in the corporate risk register, this has now been agreed by management and Cabinet (reference 58 in the Action Log). This shows a positive intervention by the Committee that will now facilitate closer review of progress in addressing this matter.

EXEMPT REPORT

3. The report does not contain exempt information.

RECOMMENDATIONS

4. The Committee is asked to;
 - Note the progress being made against the actions agreed at the previous committee meetings and
 - Advise if any further information / updates are required.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

5. Regular review of the actions agreed from the Audit Committee meetings enables the Committee to ensure it delivers against its terms of reference and is responding to important issues for citizens and the borough. The action plan update helps support openness, transparency and accountability as it summarises agreed actions from reports and issues considered by the Audit Committee.

BACKGROUND

6. The Audit Committee Actions Log, which is updated for each Audit Committee meeting, records all actions agreed during previous meetings. Items that have been fully completed since the previous Audit Committee meeting are recorded once as complete on the report and then removed for the following meeting log. Outstanding actions remain on the log until completed.
7. The action log shows details relating to 14 actions requested in previous meetings. Of these:
 - 6 have been completed and will be removed from the next action log
 - 5 have yet to reach the agreed action date and are on track (they are either in progress and in time, or are scheduled for completion within the expected time)
 - 3 are in progress but behind original timelines. These are as follows:
 - An update on Deprivation of Liberty Safeguards (DoLS) will be presented in April 2018, to take advantage of a current full follow-up audit which is due to be reported to management by mid-February 2018. Management will be able to reflect the outcomes from the audit in its service development, and include this in the update to Audit Committee. Senior management from the Adults, Health and Well-Being Directorate will be in attendance at the meeting to answer any questions on this matter.
 - A reconciliation of Business Waste Income due to Income billed is (now) scheduled to be completed by the end of January 2018. However, at the time of drafting this update report, a reconciliation is unlikely to be achieved. A follow-up audit in 2017 showed that income reconciliations, first identified as having not been completed in 2015, were still not being done. An agreed date to complete a first reconciliation was set at September 2017 and, after this was not achieved, a project plan was produced, leading to an expected first reconciliation by 31 December 2017. The lack of any reconciliation means there is a risk of unknown unbilled income. Some progress has been made and the reconciliation process is currently being tested. If successful, it is possible a reconciliation could be completed by 31 January 2018, but until testing is completed it seems unlikely a live reconciliation could be completed in this timescale. The Assistant Director for Waste will be in attendance to provide an update on this item.
 - The Solar Centre audit and management reports will be presented to the April Audit Committee meeting, following current consultation and decisions

on future service provision. A strategic review of the Solar Centre is well underway and reviews of the needs of people using the service have been completed. Engagement with service users and families has commenced to consider best interests and determine the best outcomes for service users. The outcome of these decisions will then formulate a plan for future commissioning decisions. It is expected that the Best Interests process will have been completed by the end of January \ beginning of February 2018. This is taking longer than expected due to the holiday period and the availability of advocates. Senior management from the Adults, Health and Well-Being Directorate will be in attendance at the meeting to answer any questions on this matter.

OPTIONS CONSIDERED AND RECOMMENDED OPTION

8. There are no specific options to consider within this report as it provides an opportunity for the Committee to review and consider progress made against ongoing actions raised during previous Audit Committee meetings.

IMPACT ON THE COUNCIL'S KEY OUTCOMES

9.

	Outcomes	Implications
	<p>Doncaster Working: Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"> • Better access to good fulfilling work • Doncaster businesses are supported to flourish • Inward Investment 	
	<p>Doncaster Living: Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> • The town centres are the beating heart of Doncaster • More people can live in a good quality, affordable home • Healthy and Vibrant Communities through Physical Activity and Sport • Everyone takes responsibility for keeping Doncaster Clean • Building on our cultural, artistic and sporting heritage 	

	<p>Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> • Every child has life-changing learning experiences within and beyond school • Many more great teachers work in Doncaster Schools that are good or better • Learning in Doncaster prepares young people for the world of work 	
	<p>Doncaster Caring: Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> • Children have the best start in life • Vulnerable families and individuals have support from someone they trust • Older people can live well and independently in their own homes 	
	<p>Connected Council:</p> <ul style="list-style-type: none"> • A modern, efficient and flexible workforce • Modern, accessible customer interactions • Operating within our resources and delivering value for money • A co-ordinated, whole person, whole life focus on the needs and aspirations of residents • Building community resilience and self-reliance by connecting community assets and strengths • Working with our partners and residents to provide effective leadership and governance 	<p>Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough</p> <p>The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.</p>

RISKS AND ASSUMPTIONS

10. The Audit Committee contributes to the effective management of risks in relation to audit activity, accounts / financial management risk management and other governance / regulatory matters.

LEGAL IMPLICATIONS

11. There are no specific legal implications associated with this report (CE, 17 January 2018).

FINANCIAL IMPLICATIONS

12. There are no specific financial implications associated with this report (CE, 17 January 2018).

HUMAN RESOURCES IMPLICATIONS

13. There are no specific human resources issues associated with this report (CE, 17 January 2018).

TECHNOLOGY IMPLICATIONS

14. There are no specific technological implications associated with this report (CE, 17 January 2018).

EQUALITY IMPLICATIONS

15. We are aware of the Council's obligations under the Public Sector Equalities Duties and there are no identified equal opportunity issues within this report (CE, 17 January 2018).

HEALTH IMPLICATIONS

16. There are no specific health implications associated with this report (CE, 17 January 2018).

CONSULTATION

17. The Audit Committee Action Log has been produced following consultation with members of the Audit Committee to address the risk of agreed actions not being implemented.

BACKGROUND PAPERS

18. None

REPORT AUTHOR & CONTRIBUTORS

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AUDIT COMMITTEE ACTION LOG – OCTOBER 2017

Follow-up actions from previous meetings:-

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
Meeting October 2017				
General Point re Audit Committee Reports				
	Chair request all committee reports be able to be read and understood by members of the public / readers of the report without detailed knowledge of the service area and requested further that future reports be without acronyms and abbreviations etc.	Instruction were provided to all report authors and this issue was considered by the Chief Financial Officer as part of the report clearance process.	Steve Mawson	Yes – Applied to all reports for February's Audit Committee Meeting
Breaches and Waivers to the Council's Financial and Contract Procedure Rules				
	Denaby Main Volunteer Library - Committee to receive a further update on the operation of the library.	Update provided	Sharon Collins	Yes – Update provided to committee members by email
Adult Social Care Commissioning Review Programme 2017-2021				
	Chair sought guidance on whether Audit Committee should receive an update on the progress of the programme.	Confirmed Audit Committee should receive update reports to support governance arrangements in addition to updates being provided to other bodies.	Steve Mawson	Yes – Confirmation provided. Regular updates will be provide to Audit Committee

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
Income Management Progress Report				
	Committee to receive a further update report on the Income Management Improvements by September 2018.	Report to be provided to October 2018 Audit Committee.	Steve Mawson	Scheduled but not yet due
Meeting June 2017				
Deprivation of Liberties Safeguards (DoLS) Update Report				
6	A full update on the DoLS investigation be provided in February 2018.	Report to be provided to April 2018 Audit Committee.	Damian Allen	In progress but overdue – The area is subject to a full follow-up audit which will be completed by mid-February. It is proposed to bring forward a full report in April 2018, to incorporate the findings from the current audit.
Annual Accounts				
	Committee to be updated on the implementation of the agreed recommendations raised by KPMG	5 of the 6 recommendations have been put in place. A review of the IT User documentation and processing being undertaken as part of the internal Services Project, which is looking at the whole process for starters, movers and leavers, has been delayed, therefore an alternative process will be used for 2017/18 to evidence IT users of the main financial systems.	Steve Mawson	In progress and in time – The IT user documentation and processing is being reviewed to identify the preferred method of evidencing the IT users of the main financial system. It is envisaged this work will be completed by March 2018.

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
Internal Audit Progress Report July 2017				
6a	Business Waste and Recycling follow up. It was suggested that an update be brought back to the October meeting detailing any progress made and the Assistant Director be asked to attend to explain any inconsistencies, if that is deemed necessary at the time.	A new set of actions and implementation dates were agreed (latest 30 th September 2017) with the Head of Service, however these implementation dates have not been achieved. Internal Audit has since been working closely with the Waste and Recycling Manager and actions have now been broken down into definable achievable tasks with a revised Implementation date of 31 st December 2017.	Gill Gillies	In progress but overdue - To achieve a reconciliation of income due to income billed. Although progress has been made, the first reconciliation has not yet taken place. The systems data is currently being tested and if the testing exercise runs smoothly, the first reconciliation will be attempted before the end of January 2018. However, it is not yet known whether the reconciliation will be successful on the first attempt.
Meeting April 2017				
Strategic Risk Management in Learning and Opportunities				
52	Committee to receive further evidence on the risk management of the Doncaster Childrens' Services Trust.	Report to be provided to April 2018 Audit Committee following the OFSTED inspection as inspection will not be finalised for February Committee reporting.	Damian Allen	Scheduled - Not yet due

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
Solar Centre Update				
57a	Committee to receive a further update report on the conclusion of the contractual position at its October meeting.	<p>Work ongoing – a comprehensive report to be presented to the April Audit Committee pending the progression of the project actions set out under 49b below.</p> <p>An Agreement in the form of a “short letter contract” and broad outline specification to cover current service provision has been drafted.</p>	Damian Allen	In progress but overdue – report to be provided to April Audit Committee
57b	Committee to receive a backward looking report from Internal Audit surrounding the chronology and reporting of the Solar Centre at its October meeting.	Work completed – report to be presented to the April Audit Committee alongside the report updating on the project progress and contractual position from management set out under 57a above.	Colin Earl	In progress but overdue – report completed and will be presented to the April Audit Committee

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
49 b	<p>From Meeting April 2016 report - Financial and Purchasing and Contract Procedure Rules</p> <p>Solar Centre – Individual reviews taking place.</p>	An independent project manager has been contracted by Doncaster Council to co-ordinate and lead on resolving this issue. Consultations are ongoing and decisions on future service provision will be determined by the outcome of service user reviews and best interest decisions. Reviews have been completed and best interest discussions are taking place with service users and families (to be complete by end of January \ beginning of February 2018).	Patrick Birch	In Progress but overdue – comprehensive report to be provided to April Audit Committee
61b	Committee requested a report providing information on the existence and current effectiveness of the Council's ethical arrangements	A report has been scheduled in the Committee's work programme for the 2017/18 year	Scott Fawcus	Scheduled on the Audit Committee work programme for April 2018 - not yet due
Meeting January 2017				
Internal Audit Progress Report				
42b	Internal Audit to provide numbers of outstanding lower level recommendations in future progress reports	Report to be provided to October 2017 Audit Committee	Colin Earl	Yes - High level numbers included in the October report. Full numbers to be reported in February.

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
Meeting November 2016				
Covert Surveillance - Regulation Of Investigatory Powers Act 2000 (RIPA) - Update				
30 a	Assess with HR whether RIPA training could be made mandatory for relevant Line Managers.	HR has confirmed this can be classified as mandatory training for relevant officers. Details of all officers who need to complete the training has been provided to HR who will ensure the training is completed.	Helen Potts	Yes - All officers have received the training.
30 b	Assess with HR if Audit Committee Members could undertake RIPA training on-line.	HR has confirmed that members can complete the RIPA training on-line as long as they are set up on the system. Instructions have been provided to members on how to do this.	Helen Potts	Yes - Audit Committee members have undertaken the training.