



Doncaster Council

Report

5th April 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).

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 15 actions requested in previous meetings. Of these:
 - 7 have been completed and will be removed from the next action log
 - 6 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 excepted time)
 - 1 is in progress but behind original timelines.

A reconciliation of Business Waste Income due was due to be rescheduled to be completed by the end of March 2018. However, at the time of drafting this update report, a reconciliation was highly 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. The service raises income approaching £2m per year. Some progress has been made and this was reported to the 1st February 2018 meeting of the Audit Committee where an undertaking was given by the Head of Service - Waste and Highways Infrastructure that the reconciliation would be complete by 31st March 2018. However, the reconciliation was not able to be completed and prioritisation had to be given to work arising from the new contract allied with inclement weather on the first week of the new contract. The reconciliation will be recommenced after the bills for the first quarter of 2018/19 are raised at the end of March and will be in progress at the date of the committee meeting on 5th April 2018. The Director/ Assistant Director for Regeneration and Environment responsible for waste will be in attendance to provide an update on this item.

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 (HP, 13/03/18)

11. There are no specific legal implications associated with this report.

FINANCIAL IMPLICATIONS (AT, 13/03/18)

12. There are no specific financial implications associated with this report.

HUMAN RESOURCES IMPLICATIONS (MLV, 14/03/18)

13. There are no specific human resources issues associated with this report.

TECHNOLOGY IMPLICATIONS (PW, 12/3/18)

14. There are no specific technological implications associated with this report.

EQUALITY IMPLICATIONS (PJ 14/03/18)

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.

HEALTH IMPLICATIONS (CH, 13/03/18)

16. There are no direct health implications of this report. The health implications rest with the service areas to be audited as part of Internal Audit Plan 2018/19.

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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APPENDIX 1

AUDIT COMMITTEE ACTION LOG – APRIL 2018

Follow-up actions from previous meetings:-

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
Meeting February 2018				
Adult Health and Wellbeing Contract and Commissioning Update Report				
	Committee to receive a further update report in 6 months time	Report to be provided to July 2018 Audit Committee.	Patrick Birch	Scheduled but not yet due
Annual Governance Statement Update Report				
	Committee suggested more regular monitoring of the outstanding actions	Regular reports to be provided to the Governance Group –	Steve Mawson	Yes – Updated monitoring arrangements reported to Governance Group held 23/03/18
Strategic Risk Register				
	General Data Protection Regulations - Committee to receive an update at a future pre-meeting training and awareness session.	Training / Awareness update to be provided on 5 th April pre meeting training session	Sarah Corbett	Yes – Training provided at April 2018 Training Session
	Adults Health and Wellbeing Transformation Programme Committee to receive an update report in 6 months time.	Report to be provided to July 2018 Audit Committee.	Patrick Birch	Scheduled but not yet due
Internal Audit Progress Report –				
	Committee to receive the full Internal Audit Report on Risk Management.	Report provided to Audit Committee members	Peter Jackson	Yes – report provided to Audit Committee Members

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
Meeting October 2017				
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	Yes – Update report provided to April Audit Committee.
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	Yes – This area is subject to review by KPMG as part of their routine interim audit work.

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.	The Head of Service at the 1 st February 2018 Audit Committee provided a revised date for completion of the reconciliation of 31st March 2018.	Gill Gillies	In progress but overdue -. Although some progress has been made, the first reconciliation has not yet taken place. Work is now required to deal with issues created though the commencement of the new contract with Suez and changes to collections exacerbated by problems created by inclement weather on the first week of the new contract. The reconciliation will be recommenced after the bills for the first quarter of 2018/19 are raised at the end of March and will be in progress at the date of the committee meeting on 5th April 2018.

Ref:	Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
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	Rescheduled - for June 2018 Audit Committee meeting due to time constraints at April Committee
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	Yes – report 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.	Peter Jackson	Yes – report completed and 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	Yes – comprehensive report provided to April Audit Committee
Ethical Arrangements				
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	Rescheduled on the Audit Committee work programme for the 2018/19 year due to time constraints at the April committee meeting