



Report

Date: 27th July 2023

To: The Chair and Members of Audit Committee

Report Title: AUDIT COMMITTEE ACTIONS LOG

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. Three actions are complete and four others are all in progress in line with their timescales.

EXEMPT REPORT

3. The report does not contain exempt information.

RECOMMENDATIONS

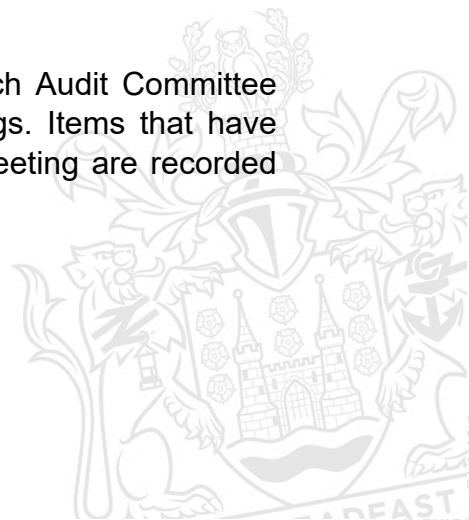
4. The Committee is asked to;
 - Note the progress being made against the actions agreed at the previous committee meetings, and
 - Comment if any further information / updates are required.

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.

OPTIONS CONSIDERED

7. 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

REASONS FOR RECOMMENDED OPTION

8. Not Applicable.

9. Legal Implications

Legal implications were not requested in relation to this report

10. Financial Implications

Financial implications were not requested in relation to this report

11. Human Resources Implications

Human Resources implications were not requested in relation to this report

12. Technology Implications

Technology implications were not requested in relation to this report

RISKS AND ASSUMPTIONS

13. 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.

CONSULTATION

14. 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

15. None

GLOSSARY OF ACRONYMS AND ABBREVIATIONS

16. None

REPORT AUTHOR & CONTRIBUTORS

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AUDIT COMMITTEE ACTION LOG – 27th APRIL 2023

Follow-up actions from previous meetings:-

Meeting 27 th April 2023			
Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
<p>Breaches and Waivers to the Council's Contract Procedure Rules</p> <p>The Monitoring Officer gave an undertaking to communicate to Senior Management the Audit Committee's concerns over Breaches and Waivers.</p>	<p>Senior Management have been appropriately briefed over the Audit Committee's concerns around Breaches and Waivers.</p>	<p>Scott Fawcus</p>	<p>Y - Complete</p>
<p>The Head of Procurement is to review training with budget holders and assess mandatory training for all officers involved in procurement.</p>	<p>The review is in progress and will be report at the November 2023 meeting of the Audit Committee.</p>	<p>Holly Wilson</p>	<p>N – in progress – due for completion 2nd November 2023</p>
<p>The Head of Procurement is to review the level and nature of spend in relation to procurement activity taking place across the Council and that a benchmarking exercise be undertaken of neighbouring authorities to determine whether amendments were required to the Council's thresholds.</p>	<p>This review is complete and an extraordinary meeting of the Audit Committee also attended by members of the Elections and Democratic Structures Committee is to be held to consider the review and proposed changes to the Council's Contract Procedure Rules and Financial Procedure Rules.</p>	<p>Holly Wilson</p>	<p>Y – Complete</p>
<p>The Head of Procurement is to report upon the number breaches against the purchase card policy at a future meeting of the Audit Committee.</p>	<p>Monitoring of compliance against the new Purchase Card policy has now commenced and report will be brought to the November committee.</p>	<p>Holly Wilson</p>	<p>N – in progress – due for completion 2nd November 2023</p>

Minute/ Action	Progress update	Responsible Officer	Completed (Y/N)
<p>Audit Committee Annual Report The External Auditor pointed out a minor drafting error in the report, referring to their Annual Audit Letter which should be an Auditors Annual Report.</p> <p>He also suggested the report should reflect the achievement of the Finance Team allowing the conclusion of the accounts and Value For Money conclusion by January 2023 which was unusual for Metropolitan authorities the size of Doncaster.</p>	<p>Suitable amendments have been made to the Audit Committee Annual Report</p>	<p>Peter Jackson</p>	<p>Y- Complete</p>
<p>Annual Governance Statement The external Auditor highlighted an error in the date stated for completion of their audit and Value For Money opinion for correction in the final approved Annual Governance statement</p>	<p>Revised dates have been entered onto the document in readiness for its approval at November's Audit Committee</p>	<p>Debbie Hogg</p>	<p>Y- Amendments entered made</p>
<p>External Auditor Progress Report and Sector Update - Rule 16 review The Vice Chair requested national benchmarking information around Cabinet decisions taken under Rule 16 Special Urgency provisions. The Assistant Director of Finance advised that Internal Audit was to undertake an initial review of Rule 16 Special Urgency provisions to gauge how Doncaster compared nationally to that of other Local Authorities in terms of decisions being taken under Special Urgency provisions for comparative purposes.</p>	<p>A review has been undertaken by the Head of Internal Audit which confirmed satisfaction with our arrangements</p>	<p>Peter Jackson</p>	<p>Y – Complete</p>