

Regulation Audit & Accounts Committee

8 November 2021

Overdue Medium & Low Priority Management Actions (October 2021)

Report by Director of Finance & Support Services /Head of Southern Internal Audit Partnership

Summary

The purpose of this paper is to provide the Regulation Audit and Accounts Committee with an overview of overdue medium and low priority management actions following a review of 'live' reports (October 2021).

Recommendations

That the Committee note the status of overdue medium and low priority management actions (October 2021).

Proposal

1 Background and context

1.1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
- undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.

1.2 In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide regular status report to the Regulation, Audit & Accounts Committee, summarising:

- The status of 'live' internal audit reports (outstanding management actions)
- an update on progress against the annual audit plan:
- a summary of internal audit performance, planning and resourcing issues; and

- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

- 1.3 As part of this report any overdue high priority management actions are summarised in detail with an update from the responsible officer as to the reason for the delay in implementation and detail of progress made to date, along with a revised date for completion.
- 1.4 The report also provides a much higher-level summary in relation to medium and low priority management actions.
- 1.5 At the September meeting of the Regulation Audit & Accounts Committee the Chairman requested a full analysis of the medium and low priority overdue management actions.
- 1.6 Appendix A provides the latest position itemising 3 low priority and 10 medium priority actions that were overdue at October 2021, (a reduction of 1 low priority and 8 medium priority management actions from that report to the September Committee).

2 Risk implications and mitigations

Risk	Mitigating Action (in place or planned)
Services not addressing key management actions arising from the audit findings	Follow up will be undertaken to ensure that agreed actions have been implemented. A report detailing the status of high priority management actions will be presented to each meeting of this Committee for monitoring to ensure that key risks are addressed on a timely basis

Katharine Eberhart

Director of Finance and Support Services

Contact Officer: Neil Pitman, Head of Southern Internal Audit Partnership,
neil.pitman@hants.gov.uk

Appendices

Appendix A – Overdue Medium & Low Priority Management Actions (October 2021)

Background papers

None