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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>20.10.2020</b>
<b>Report By:</b>	<b>Corporate Director Environment Regeneration and Resources</b>	<b>Report No:</b>	<b>AC/07/20/SA/APr</b>
<b>Contact Officer:</b>	<b>Andi Priestman</b>	<b>Contact No:</b>	<b>01475 712251</b>
<b>Subject:</b>	<b>EXTERNAL AUDIT ACTION PLANS - CURRENT ACTIONS</b>		

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## **1.0 PURPOSE**

- 1.1 The purpose of this report is to advise members of the status of current actions from External Audit Action Plans at 31 August 2020.

## **2.0 SUMMARY**

- 2.1 The Chief Internal Auditor co-ordinates follow up reporting on current actions arising from External Audit Action Plans on a monthly basis with regular reporting to CMT and the Audit Committee.
- 2.2 There were three actions due for completion since the last Audit Committee meeting in February 2020 and all have been reported as completed by management.
- 2.3 There are no current external audit actions being progressed by officers.

## **3.0 RECOMMENDATIONS**

- 3.1 It is recommended that members note the progress to date in relation to the implementation of external audit actions.

**Scott Allan**  
**Corporate Director Environment Regeneration and Resources**

## 4.0 BACKGROUND

- 4.1 External Audit regularly report findings and action plans to relevant Council Officers and the Audit Committee as part of their annual audit plan.
- 4.2 A follow up process is in place to allow follow up of current external audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to CMT and the Audit Committee.

## 5.0 CURRENT STATUS

- 5.1 There was three actions due for completion since the last Audit Committee meeting in February 2020 and all have been reported as completed by management.
- 5.2 There are no current external audit actions being progressed by officers.
- 5.3 The CMT has reviewed and agreed the current status of actions.

## 6.0 IMPLICATIONS

### 6.1 Finance

There are no direct financial implications arising from this report.

#### One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

#### Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

### 6.2 Legal

There are no direct legal implications arising from this report.

### 6.3 Human Resources

There are no direct HR implications arising from this report.

### 6.4 Equalities

There are no direct equalities implications arising from this report.

### 6.5 Repopulation

There are no direct repopulation implications arising from this report.

## 7.0 CONSULTATIONS

- 7.1 Relevant Officers were asked to provide updates to the report as appropriate.

## **8.0 LIST OF BACKGROUND PAPERS**

8.1 External Audit reports. Copies available from Andi Priestman, Chief Internal Auditor.