



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Governance and Audit Committee

21 July 2021

Report of: Councillor Adam Stokes

Cabinet Member for Finance and
Resources



Internal Audit Follow Up Report

In accordance with the terms of reference of the Committee one of the key areas for the Committee is to monitor the audit activity on behalf of the Council. This includes monitoring the implementation of internal audit management actions. This report provides an update on the implementation of Follow Up 1 and Follow Up 2 management actions that were reported as part of the Internal Audit Annual Report on 9 June 2021.

Report Author

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Corporate Priority:	Decision type:	Wards:
Administrative	Administrative	All Wards

Reviewed by:	Alison Hall-Wright, Head of Finance	7 July 2021
Approved by:	Richard Wyles, Interim Director of Finance	7 July 2021
Signed off by:	Councillor Adam Stokes, Cabinet Member for Finance and Resources	13 July 2021

Recommendation to the decision maker

- Governance and Audit Committee is asked to review the implementation of the actions from the two Follow Up reviews completed during 2020-21. The actions from Follow Up 1 have recently been audited and are included within the Follow Up Report attached as Appendix A.**

1 The Background to the Report

- 1.1 In accordance with its terms of reference, Governance and Audit Committee is asked to consider the implementation of the Follow Up 1 and Follow Up 2 management actions and review the Internal Auditor's Follow Up report appended to this covering report.
- 1.2 Follow Up 1 was undertaken in August 2020 and Follow Up 2 in November 2020 and the table below provides a summary of the implementation of those actions:

	Total	Implemented	In progress	Superseded	Not implemented
Follow Up 1	16	11	-	2	3
Follow Up 2	13	6	6	1	-
Total	29	17	4	2	3

- 1.3 Follow Up 1 has recently been followed up, along with GDPR Post Implementation, and the report is attached as Appendix A.
- 1.4 All of the actions continue to be actively monitored by the use of hosted software (4action). This system allows the responsible officers to manage their implementation plans, alongside the agreed timescales, and enables the Council to ensure all actions are monitored and can then be reported to the Committee in a timely fashion. The management and monitoring of actions will be supported by the internal audit follow up arrangements.

2 Consultation and Feedback Received, Including Overview and Scrutiny

- 2.1 None.

3 Reasons for the Recommendation

- 3.1 Governance and Audit Committee, as part of its terms of reference, is required to consider the internal audit follow up report.

4 Next Steps – Communication and Implementation of the Decision

- 4.1 N/A

5 Financial Implications

- 5.1 These are contained within the report where appropriate.

Financial Implications reviewed by: Richard Wyles, interim Director of Finance

6 Legal and Governance Implications

- 6.1 Governance and Audit Committee is responsible for the monitoring of internal audit report recommendations as part of its terms of reference. This report provides information in this respect.

Legal Implications reviewed by: Mandy Braithwaite, Legal Executive

7 Equality and Safeguarding Implications

- 7.1 None.

8 Risk and Mitigation

8.1 These are contained within the report where appropriate.

9 Community Safety Implications

9.1 None.

10 Background Papers

10.1 None.

11 How will the recommendations support South Kesteven District Council's declaration of a 'climate emergency'?

The recommendation will have a neutral effect on the Council's declaration of a climate emergency.

12 Appendices

12.1 Appendix A – Internal Audit Follow Up Report

Report Timeline:	Date of Publication on Forward Plan (if required)	Not required
	Previously Considered by: Governance and Audit Committee	Not applicable
	Final Decision date	21 July 2021