

South Ayrshire Council

Report by Head of Finance and ICT
to Audit and Governance Panel
of 23 February 2022

Subject: External Audit Reports – Progress to 31 December 2021

1. Purpose

1.1 The purpose of this report is to provide Members with an update on the progress that the Council is making in relation to external audit improvement actions.

2. Recommendation


2.1 It is recommended that the Panel scrutinises the progress against the Council’s external audit improvement actions as presented in this report

3. Background

3.1 The last report on progress was presented to the Panel on 1 December 2021. This report covers progress against the outstanding actions from that update.

4. Proposals

4.1 Progress from 1 December to 31 January is summarised below:

Status of External Audit Actions as at 31 January 2021	Completed since 1 December 2021	On target	Not on Target	Total
				
Annual Report on 2019/20 Audit – Sept 20	1	-	1	2
Overall:	1	-	1	2

4.2 During the reporting period, one action was completed. At the time of writing this report the remaining action was outstanding however it was due to complete in mid-February 2022, slightly beyond the agreed completion date due to delays in the delivery of equipment.

4.3 Full details of the progress relating to this remaining outstanding action is set out within [Appendix 1](#), mirroring the information available to Members through the Council’s performance management system [Pentana](#).

4.4/

- 4.4 Progress against the External Audit actions resulting from the recent Best Value Assurance report will be presented in a separate report to the Audit and Governance Panel in March
- 5. Legal and Procurement Implications**
- 5.1 There are no legal implications arising from this report.
- 5.2 There are no procurement implications arising from this report.
- 6. Financial Implications**
- 6.1 None.
- 7. Human Resources Implications**
- 7.1 None.
- 8. Risk**
- 8.1 ***Risk Implications of Adopting the Recommendations***
- 8.1.1 There are no risks associated with adopting the recommendations.
- 8.2 ***Risk Implications of Rejecting the Recommendations***
- 8.2.1 Rejecting the recommendations may impact on the reputation of the Council.
- 9. Equalities**
- 9.1 The proposals in this report allow scrutiny of performance. The report does not involve proposals for policies, strategies, procedures, processes, financial decisions and activities (including service delivery), both new and at review, that affect the Council's communities and employees, therefore an equality impact assessment is not required.
- 10. Sustainable Development Implications**
- 10.1 ***Considering Strategic Environmental Assessment (SEA)*** This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.
- 11. Options Appraisal**
- 11.1 An options appraisal has not been carried out in relation to the subject matter of this report.
- 12. Link to Council Plan**
- 12.1 The matters referred to in this report contribute to Commitment 1 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness.

13. Results of Consultation

- 13.1 There has been no public consultation on the contents of this report.
- 13.2 Consultation has taken place with Councillor Peter Henderson, Portfolio Holder for Corporate, and the contents of this report reflect any feedback provided.


Background Papers **Report to Audit and Governance Panel of 1 December 2021 - [External Audit Reports – Progress to 31 October 2021](#)**

Person to Contact **Tim Baulk, Head of Finance and ICT**
County Buildings, Wellington Square, Ayr, KA7 1DR
Phone 01292 612620
Email tim.baulk@south-ayrshire.gov.uk

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External Audit Reports - Showing actions still to be completed - Sorted

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Report Title	Action	Due Date	Managed By	Latest Note	SAC Status	Progress	Agreed Revisions	Completed Date
EA2020/02 Report to the Audit and Governance Panel on the 'audit dimensions and best value' for the year ended 31 March 2020	<p>2.5: Governance and transparency – openness and transparency</p> <p>Recommendation: In the interest of continuous improvement, the Council should consider if there are any lessons learned from other public bodies or other ways of engaging with wider stakeholders, for example by webcasting Council and Panel meetings to reach a wider audience.</p> <p>Management Response: In order to accommodate remote access to Council meetings by members of the public and wider stakeholders, the Council's ICT service is assessing the business requirements for an integrated audio and video solution with the option to capture live council meetings and allow live streaming of meetings, with the intention of producing an options appraisal report to Council.</p> <p>Priority: Low</p>	31-Jan-2022	Wynne Carlaw	07-Feb-2022 - Webcasting of Council meetings commenced in Autumn 2021. Integrated microphones scheduled to be installed in CB @ 17th February 2022, testing will follow prior to full hybrid meetings commence. Extension requested to end of Feb 2022.		90%	Original due date 31 Dec 2021	