

**South Ayrshire Council**

**Report by Head of Finance and ICT  
to Audit and Governance Panel  
of 22 June 2022**

**Subject: External Audit Reports – Progress to 31 March 2022**

**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 23 February 2022. This report covers progress against the outstanding actions from that update.

**4. Proposals**

4.1 Progress from 1 February to 31 March is summarised below:

Status of External Audit Actions as at 31 March 2021	Completed since February 2021	On target	Not on Target	Total
				
Annual Report on 2019/20 Audit – Sept 20	1	-	-	1
<b>Overall:</b>	1	-	-	1

4.2 During the reporting period, one action was completed. All External Audit actions from previous External Audit reports on the financial statement of the Council up to and including the 2020/21 financial statements are now complete.

4.3 Progress against the External Audit actions resulting from the October 2021 Best Value Assurance report will be presented in a separate report to a future meeting of the Audit and Governance Panel following the summer recess.

## **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 Martin Dowey, Portfolio Holder for Corporate and Strategic, and the contents of this report reflect any feedback provided.

**Background Papers**    **Report to Audit and Governance Panel of 23 February 2022 - [External Audit Reports – Progress to 31 December 2021](#)**

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