

**REPORT TITLE: External Audit Recommendations Report**

<b>Meeting:</b>	<b>Corporate Governance &amp; Audit Committee</b>
<b>Date:</b>	<b>26 July 2024</b>
<b>Cabinet Member</b> (if applicable)	
<b>Key Decision Eligible for Call In</b>	<b>No</b> <b>No – Information report</b>
<b>Purpose of Report</b> To advise the committee of progress against the recommendations made by the external auditor following their work in 2021/2022 and 2022/23	
<b>Recommendations</b> <ul style="list-style-type: none"> <li>• That the report be noted</li> <li>• The Committee consider if there are any areas covered in relation to which they require any further information</li> </ul> <b>Reasons for Recommendations</b> <ul style="list-style-type: none"> <li>• The report is provided for monitoring and oversight for good governance</li> </ul>	
<b>Resource Implications:</b> <ul style="list-style-type: none"> <li>• None from this report; addressing recommendations should improve governance or control</li> </ul>	
<b>Date signed off by <u>Strategic Director</u> &amp; name.</b>	11 June 2024
<b>Is it also signed off by the Service Director for Finance?</b>	11 June 2024
<b>Is it also signed off by the Service Director for Legal Governance and Commissioning?</b>	11 June 2024

**Electoral wards affected:** all

**Ward councillors consulted:** none

**Public or private:** public

**Has GDPR been considered?** yes

- 1. Executive Summary**  
The attached appendices provide monitoring information in relation to Appendix A; Progress against the External Auditors Recommendations
- 2. Information required to take a decision**  
This is contained in the Appendix.
- 3. Implications for the Council**  
Progress against Action Plans and in implementing recommendations is important as demonstrating a sound set of control arrangements and good governance.
  - 3.1 Working with People**  
Not directly applicable.
  - 3.2 Working with Partners**  
Not directly applicable.
  - 3.3 Place Based Working**  
Not directly applicable.
  - 3.4 Climate Change and Air Quality**  
Not directly applicable.
  - 3.5 Improving outcomes for children**  
Not directly applicable.
  - 3.6 Financial Implications**  
Refers in part to improving strategic and operational financial controls
  - 3.7 Legal Implications**  
Not directly applicable.
  - 3.8 Other (eg Risk, Integrated Impact Assessment or Human Resources)**  
Implementation of recommendations should improve overall control arrangements and promote good governance.
- 4. Consultation**  
With senior management, who are responsible for implementation.
- 5. Engagement**  
Not applicable.
- 6. Options**  
Not applicable.
- 7. Next steps and timelines**  
Actions as set out in plans for those not yet implemented.
- 8. Contact officer**  
Martin Dearnley Head of Audit & Risk;
- 9. Background Papers and History of Decisions**

Actions contained within Grant Thornton reports previously presented to this Committee.

**10. Appendices**

Appendix A; Progress against the External Auditors Recommendations

**11. Service Director responsible**

Samantha Lawton, Service Director for Legal Governances & Monitoring

Kevin Mulvaney, Service Director for Finance