

South Ayrshire Council

**Report by Depute Chief Executive and Director – People
to Audit and Governance Panel
of 29 August 2018**

Subject: External Audit Reports – Progress to 30 June 2018

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:

2.1.1 scrutinises the progress against the Council’s external audit improvement actions as presented in this report; and





2.1.2 identifies with officers if any further explanation, additional work or modification is required, to help expedite their delivery.

3. Background

3.1 The last report on progress was presented to the Panel on 30 May 2018. This report covers progress against the outstanding actions from that update, as there have been no further reports issued by Deloitte, and the report that did go before the Panel from Audit Scotland, [Local Government in Scotland – Challenges and Performance 2018](#); was noted without requiring further action by the Council.

4. Proposals

4.1 Progress from 1 April 2018 to 30 June 2018 is summarised below:

Status of External Audit actions as at 30 June 2018	Completed since 1 Apr	On target	Not on target	Not due to start	Total
					
Social Work in Scotland - Sep 16	1				1
Annual Report on 2016/17 Audit - Sept 2017		1			1
Overall:	1	1			2

4.2 During the reporting period, 1 action was completed and 1 action continues to progress ‘on target’.

4.3 Full details of the progress relating to all these actions and updates are set out within [Appendix 1](#), mirroring the information available to Members through the Council's performance management system [Pentana \(formerly Covalent\)](#).

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 delivery of the Council's strategic objective 'Effective Leadership that Promotes fairness' and the commitment that 'Councillors will provide effective governance and leadership'.

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 Douglas Campbell, Portfolio Holder for Corporate, Strategic and Community Planning, and the contents of this report reflect any feedback provided.

Background Papers Report to Audit and Governance Panel of 30 May 2018 - [External Audit Reports – Progress to 31 March 2018](#)


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Appendix 1 – Detail of External Audit improvement actions - completed over the last reporting period and still to be completed.

Notes: The 'original due date' is the date that was agreed when the audit reports was originally issued. The 'current due date' reflects subsequent amendments, as detailed in the 'agreed revisions' column, which provides an audit trail of what the changes have been made.

EA2016/14 Social Work in Scotland - Sep 16

Action	Original Due Date	Managed By	Latest Note	SAC Status	Progress	Agreed Revisions	Current Due Date
14.1 As agreed by the audit and Governance Panel: (3) that the self-assessment checklist for Council members (attached as Appendix 3 to the report) be issued to Elected Members for their completion.	30-Jun-2017	Kenny Leinster	Briefing and discussion with Elected Members led by Chief Social Work Officer took place on 21st March, following which Elected Members submitted written information to the CSWO.		100%		30-Jun-2017

EA2017/01 Annual Report on 2016/17 Audit - Sept 2017

Action	Original Due Date	Managed By	Latest Note	SAC Status	Progress	Agreed Revisions	Current Due Date
1.3 Recommendation: Management should note the baseline position of the Council against the Strategic Audit Priorities, outlined on pages 32-33. As part of our ongoing work, External Audit will monitor the Councils performance over the course of our 5 year appointment. Management Response: Management has noted the position identified by the auditors and will work to deliver improvements against this position over the course of their appointment.	31-Mar-2021	Best Value Working Group	In terms of the Council's longer term approach to delivering Best Value, then the Best Value Working Group is scheduled to review the Council's current position against the Accounts Commission's Strategic Audit priorities. The intention is to identify next steps to ensure that the pace, depth and continuity of improvement delivered by the Council matches both its ambition and the resources available. Following this a new action plan will be presented to the Audit and Governance Panel on 7 Nov 18.		25%		31-Mar-2021