

**SUBJECT: INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP**

**DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK**

**REPORT AUTHOR: AMANDA STANISLAWSKI, AUDIT MANAGER**

## **1. Purpose of Report**

- 1.1 To present an update to Corporate Management Team (CMT) and the Audit Committee on outstanding agreed actions.

## **2. Executive Summary**

- 2.1 The attached report (Appendix A) provides a summary of the outstanding actions and progress made on implementation. There are currently 2 High actions and 32 Medium actions remaining to be implemented. There are 14 Medium overdue risk actions. 11 of these continue to relate to audits undertaken within IT. There has been a significant increase in the number of actions from 2024/25 being implemented from 47% to 75%.
- 2.2 The report provides more details of the splits between those overdue, extended and not due, and also the changes made since the last report in March, including the new actions agreed.
- 2.3 There are seven reports where the actions have now all been implemented, Performance Management, Council Tax, Contract Management, Contract Management Follow up, VAT/Taxation, Risk Management and Housing Benefit/Council Tax Support key control.
- 2.4 The report also sets out the Limited and Low audits which require a follow-up and the current position of these.
- 2.5 Appendix 2 of the report provides details of the relevant audits, outstanding recommendations / agreed actions and current position.
- 2.6 Following their review of the accounts for 2023/24, External Audit made 7 recommendations. All of these have now been completed. The details are provided in Appendix 3 of the report.

## **3. Organisational Impacts**

### **3.1 Finance (including whole life costs where applicable)**

There are no direct financial implications arising as a result of this report.

### **3.2 Legal Implications including Procurement Rules**

There are no direct legal implications arising as a result of this report.

### 3.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

There are no direct E and D implications arising as a result of this report.

### 4. Recommendation

- 4.1 Audit Committee is asked to review the attached Appendix and responses and provide comments.

<b>Is this a key decision?</b>	No
<b>Do the exempt information categories apply?</b>	No
<b>Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?</b>	No
<b>How many appendices does the report contain?</b>	One
<b>List of Background Papers:</b>	None

**Lead Officer:**

Amanda Stanislawski, Audit Manager  
Email address: [amanda.stanislawski@lincoln.gov.uk](mailto:amanda.stanislawski@lincoln.gov.uk)