



Title of Report:	Prior Year Recommendations Action Plan
Committee Report Submitted To:	Audit Committee
Date of Meeting:	8th December 2021
For Decision or For Information	For Information

Linkage to Council Strategy (2021-25)	
Strategic Theme	Improvement and Innovation
Outcome	All - Providing effective, accessible and sustainable local public services
Lead Officer	Director of Corporate Services

Budgetary Considerations	
Cost of Proposal	N/A
Included in Current Year Estimates	
Capital/Revenue	
Code	
Staffing Costs	

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals. N/A		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:

1.0 Introduction

The purpose of this report is to provide Members with an update on the Action Plan developed to address the Prior Year Recommendations, presented to Audit Committee in September 2021.

2.0 Background

The Internal Audit Report – Review of Prior Year Recommendations was presented to Audit Committee in June 2021. The report summarised the findings arising from a review of the progress made by CCAG in implementing the prior year internal audit recommendations made as a result of internal audits carried out in 2019/20. This report also included a review of all internal audit recommendations made in 2016/17, 2017/18 and 2018/19 which were being addressed (or had not been addressed) at the time of the previous review of recommendations (in June 2020).

Status	Number of Recommendations			Total
	Priority 1	Priority 2	Priority 3	
Issue addressed	2	15	12	29
Issue being addressed	1	36	23	60
Issue not yet addressed	2	6	4	12
Issue no longer applicable - not cost effective	-	1	1	2
Issue integrated in recommendation in more recent audit	-	1	-	1
Total	5	59	40	104

The agreed audit objective was therefore to confirm that the internal audit recommendations are being implemented.

Council agreed that an Action plan be developed to address the outstanding recommendations, with Audit committee overseeing the progress. The Action Plan was presented to Audit Committee in September 2021.

3.0 Prior Year Recommendations (PYR) Action Plan

The Action Plan is currently being progressed in terms of monitoring and reviewing progress of Prior Year Recommendations.

A number of outstanding PYR have been progressed the quarter, with a significant number be completed in Quarter 4 21/22, and some running into Quarter 1 22/23.

In terms of a high level summary per Service/Directorate area,

- Finance – 9 issues addressed in Finance, 19 currently being addressed, with completion expected in Quarter 4 21/22.
- Corporate – 2 issued addressed, 15 being progressed, with potentially a few running into 2022/23.
- Environmental Services – 10 issues addressed, 5 being progressed with an estimated completion date of March 2022, a further 5 being progressed as part of the harmonisation of Terms and Conditions project, estimated timescale, April 2022, 2 issues being progressed by May 2022, and a further 2 pending software developer issues.
- Leisure and Development – 2 issues addressed, 10 priorities being progressed Quarter 4 21/22, and Quarter 1 21/22 (pending decisions and COVID implications), 6 priorities overlap with Finance in terms of Capital Projects.

Further details and breakdown of this information is available on Members request.

4.0 Recommendation

It is recommended that Audit Committee note the Quarterly Progress report as at December 2021.