

Update progress to resolve S. 24 Recommendations 2015/2016

SUMMARY

- 1.1 In June 2017, the Council's external auditors issued a letter to the Council and the Secretary of State, DCLG. setting out their S.24 Recommendations. The Council considered their letter at its meeting on 19th July, together with the Council's response to the recommendations, and delegated responsibility to the Audit and Accounts Committee to monitor the delivery of the agreed Action Plan.
- 1.2 The Audit and Accounts Committee met on 10 August to consider the S.24 Recommendations and the robustness of the Action Plan prepared to resolve the matters raised.
- 1.3 This report provides an update of progress made at the end of August to resolve the matters raised by Ernst and Young in the letter.

RECOMMENDATION

- 2.1 To note the progress made in the delivery of the Action Plan and seek any further assurance from the Interim Director of Finance as to their resolution.

REASONS FOR RECOMMENDATION

- 3.1 The Audit and Accounts Committee are required to monitor progress on the delivery of the Action Plan to resolve the s.24 Recommendations issued by the Council's External Auditors in June 2017..

SUPPORTING INFORMATION

- 4.1 The updated action plan is attached in Appendix 1 with only one area of slippage in respect of the reconciliation between the SAM and RAM systems. An alternative solution is being considered to both streamline the management of asset valuations and reduce the reliance on the SAM system for the production of accounts.

OTHER OPTIONS CONSIDERED

- 5.1 None

This report has been approved by the following officers:

Legal officer Financial officer Human Resources officer Estates/Property officer Service Director(s) Other(s)	Mark Taylor, Interim Director of Finance & s151
For more information contact: Background papers: List of appendices:	Mark Taylor 01332 643377 mark.taylor@derby.gov.uk Audit & Accounts Committee Agenda and Minutes for the meetings: <ul style="list-style-type: none">10 August 2017 Appendix 1 - Implications Appendix 2 – Update on the Action Plan in respect of the S.24 Recommendations

IMPLICATIONS

Financial and Value for Money

- 1.1 None directly arising

Legal

- 2.1 It is a statutory requirement to prepare and publish the Statement of Accounts within agreed timescales

Personnel

- 3.1 None directly arising

IT

- 4.1 None directly arising

Equalities Impact

- 5.1 None directly arising

Health and Safety

- 6.1 None directly arising

Environmental Sustainability

- 7.1 None directly arising

Property and Asset Management

- 8.1 None directly arising

Risk Management and Safeguarding

- 9.1 None directly arising

Corporate objectives and priorities for change

- 10.1 None directly arising