

### **Audit recommendations - Progress noted etc.**

**3** There was submitted a report by the Head of Audit and Inspection providing an update on the status of audit recommendations agreed previously with services,

- (1) advising that
  - (a) since the last report to this committee on 22nd May 2024 (Print 2, page 137), services had been responsible for following up recommendations that were due to have been implemented, with 52 remaining outstanding as at 27th September 2024 split across each service area, as detailed in the report;
  - (b) during the period from 26th April to 27th September 2024 services had satisfactorily implemented 60 recommendations, as detailed in the report;
  - (c) this committee on 20th March 2024 (Print 1, page 139) had noted the Annual Audit Report for 2022/23 by EY which included 35 management recommendations and Appendix B to the report highlighted each recommendation and provided an update from management on the progress made to date; and
  - (d) this committee on 22nd May 2024 (Print 2, page 136) had noted a Best Value Thematic Report prepared by EY which included 6 management actions and Appendix C to the report highlighted each recommendation and provided an update on the progress made to date; and
- (2) detailing a summary of outstanding recommendations by service area and priority, together with the register of all recommendations that had still to be implemented, as detailed in an appendix to the report.

After consideration, the committee noted

- (i) the progress made in terms of the recommendations implemented; and
- (ii) that further reports advising of the implementation of outstanding recommendations would be submitted in due course.