

**EXETER CITY COUNCIL
AUDIT AND GOVERNANCE COMMITTEE**

PROGRESS OF 2021/22 AUDIT PLAN TO DATE

Please note that this is a summary of remedial action agreed, as to include all actions agreed from each audit report in detail would result in a lengthy document. Members may request a full copy of any report once finalised or alternatively meet with the Audit Manager to discuss specific audits further.

Audit Review	Report Status	Overall Opinion	Direction of travel since last audit	No. of Findings & Remedial Action Agreed (High Risk only)	Summary (where completed within this quarter)
Main Accounting					
Income Management					
Creditors					
VAT					
Insurance	In progress				
People Management					
Members Expenses	Final	Substantial	N/A	None	No matters arising
Health & Safety					
Private Sector Landlord Services					
Sport England					
Events, Arts & Culture					
Fleet Management					
Car Parks	In progress				
Leisure Facilities					
NDR					
Housing – (incl. development, temp	Draft report				

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accommodation, housing needs, homelessness)					
Planning					
Corporate Governance					
Equalities and Diversity	In progress				
Risk Management	In progress				
Information Governance					
Counter Fraud	In progress				
Partnerships	In progress				
Contract Management					
Community Grants Awarded	Draft report				
Commercialisation and project management	In progress				
Climate change/Carbon Neutral					
Pandemic related issues/grants post assurance etc.	On going				Post assurance work on-going. No issues of concern identified to date
Review of hospitality/disclosures					
Disabled Facilities Grants	Final	Substantial		2 Medium 2 Low	

Audit reports issued during 2021/22 relating to the 2020/21 Year

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Sundry Debtors	Final	Limited assurance	↔	4 Medium	Exeter City Council generates income from a wide range of services for example, Waterways, Home Call Alarms and Street

					<p>Trader licences. The ASH sundrydebtor system is used to raise debtor invoices and to record payments received. Various reports are available within ASH to show such information as invoices raised, arrears outstanding etc.</p> <p>It has been a very difficult 12 months for both individuals and organisations with all of the financial un-certainties that Covid-19 has posed. The Council has taken a sympathetic approach and had, as a general rule, suppressed issuing automated reminders with certain Service Areas suspending debt recovery. However, due to the councils' decision to cease issuing the automated reminder letters and that some Service Areas are not undertaking any supplementary debt recovery we can only provide a limited assurance audit opinion.</p> <p>Remedial action has been agreed for all findings.</p>
Business and commercialisation	Final	Limited assurance	No previous report	4 High risk 8 Medium risk	<p>With the reduction of Central Government funding Exeter City Council has been looking at new ways to generate income to counteract the impact of the funding reductions.</p> <p>Exeter City Council is committed to maximising the potential for commercialisation and income generation.</p> <p>A Commercialisation Strategy has been developed to provide a framework within which to develop commercial activity.</p> <p>The Council's initial focus for commercialisation activity is for cost recovery and then going forward to look at potential activities to return a profit.</p> <p>The objective of the audit was to check that the commercialisation strategy was being followed and implemented.</p> <p>The audit identified 4 high and 8 medium risk findings</p> <p>The high risk findings related to;</p> <ul style="list-style-type: none"> • Monitoring and scrutiny of commercial activity • Clarity of certain terms used to ensure consistency • Compliance with the strategy <p>Remedial action has been agreed for all findings.</p>