

**BIRMINGHAM CITY COUNCIL****PUBLIC REPORT**

<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Report of:</b>	<b>Interim Chief Finance Officer</b>
<b>Date of Decision:</b>	<b>16 December 2019</b>
<b>Subject:</b>	<b>AUDIT FINDINGS REPORT RECOMMENDATIONS – PROGRESS REPORT</b>
<b>Wards affected: All</b>	
<b>1 Purpose</b>	
1.1	At its meeting on 24 September 2019, Members considered the External Auditor's Audit Findings Report following the audit of the Council's financial statements for 2018/19 which included six recommendations for management to consider.
1.2	The management responses to the External Auditor's recommendations were considered by this committee at that meeting and this report provides details of the progress in implementing the management actions proposed.
<b>2 Decisions recommended:</b>	
	Members are recommended to:
2.1	Note the progress in implementing management actions, attached as Appendix 1, to address the recommendations set out by the External Auditor in his Audit Findings Report issued in September 2019
2.2	Seek updated reports to future meetings of this committee on the continued progress in implementing the management actions proposed.

**Contact Officer:** Rebecca Hellard  
**Telephone No:** 0121 303 2950  
**E-mail address:** [rebecca.hellard@birmingham.gov.uk](mailto:rebecca.hellard@birmingham.gov.uk)

**Contact Officer:** Martin Stevens  
**Telephone No:** 0121 303 4667  
**E-mail address:** [martin.stevens@birmingham.gov.uk](mailto:martin.stevens@birmingham.gov.uk)

### **3 Compliance Issues:**

- 3.1 Are Decisions consistent with relevant Council Policies, Plans or Strategies?:  
The coverage of the management actions in response to the Audit Findings Report recommendations are consistent with the policy framework and budget.
- 3.2 Relevant Ward and other Members/Officers etc. consulted on this matter:  
The Chair of the Committee has been consulted.
- 3.3 Relevant legal powers, personnel, equalities and other relevant implications (if any):  
The work of the external auditors is governed by the Code of Practice issued by the National Audit Office in accordance with the Local Audit and Accountability Act 2014.
- 3.4 Will decisions be carried out within existing finances and resources?  
Yes
- 3.5 Main Risk Management and Equality Impact Assessment Issues (if any):  
The Audit Findings Report includes details on activities where the External Auditor has identified that the Council can make improvements or reduce risks in its operations. This report provides a response on the progress in addressing the recommendations made.

### **4 Relevant background/chronology of key events:**

- 4.1 The Audit Findings Report was considered by this committee at its meeting on 24 September 2019 as part of the process for approving the Council's financial statements for 2018/19. Management responses to the recommendations made by the external auditor were also considered at that meeting.
- 4.2 This report sets out the current progress in addressing the issues raised in the external auditor's recommendations identified in the Audit Findings Report.
- 4.3 Further reports will be provided to future meetings of this committee setting out the additional progress in implementing management actions.

### **Signature:**

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Rebecca Hellard, Interim Chief Finance Officer

### **Appendices**

Appendix 1 – Progress update on Response to Audit Findings Report  
Recommendations