

Public Report

Audit Committee

Committee Name and Date of Committee Meeting:

Audit Committee – 29 July 2025

Report title:

External inspections, Reviews and Audits Update

Is this a Key Decision and has it been included in the Forward Plan?

No

Strategic Director Approving Submission of the Report:

Jo Brown – Assistant Chief Executive

Report Author(s):

Simon Dennis (Policy, Improvement and Risk Manager)

Assistant Chief Executive's Department

simon.dennis@rotherham.gov.uk

Oscar Holden (Corporate Improvement Officer)

Assistant Chief Executive's Department

oscar.holden@rotherham.gov.uk

Ward(s) Affected:

All

Report Summary:

In line with the Audit Committee terms of reference, the purpose of this report is to provide an overview of the recent external inspections, reviews, and audits. The report also provides assurance that ongoing and outstanding recommendations from earlier inspections, audits and reviews, are being progressed.

The report includes a summary of progress against the recommendations from all external inspections, reviews and audits and sets out the details of arrangements for ensuring the accountability and governance around their implementation.

Recommendations:

That Audit Committee:

- Note the recent external inspections, reviews and audits which have taken place, and the progress made in implementing the recommendations since the last report in January 2025.
- Note the governance arrangements that are currently in place for monitoring and managing the recommendations.
- Continue to receive regular reports in relation to external inspections, reviews and audits and the progress made.

List of Appendices Included:

- Appendix 1 - External inspections, reviews, and audits recommendations/areas for improvement updates – May 2025.

Background Papers

External audit and inspection recommendations reports to Audit Committee every six months, most recently 14 January 2025 and 30 July 2024.

Consideration by any other Council Committee, Scrutiny or Advisory Panel

None

Council Approval Required

No

Exempt from the Press and Public

No

External audits, inspections, and reviews update

1. Background

- 1.1 In line with the Audit Committee terms of reference, the purpose of this report is to provide details of the recent external inspections, reviews and audits across the Council and assurance that recommendations and areas for improvement are being progressed.
- 1.2 The last report was presented to Audit Committee on 14 January 2025. The report referred to external inspections, reviews and audits that had taken place since July 2024, which included seven new external inspections, reviews, and audits.

2. Key issues

- 2.1 This report focusses on progress since the last Audit Committee meeting in January 2025 and is intended to provide an overview of the outcomes of external inspections, reviews, and audits. The report also aims to provide Audit Committee with assurance that arrangements are in place for managing the Council's response, including effective governance arrangements.
- 2.2 Governance arrangements are in place for monitoring and managing external inspection, review, and audit recommendations within each directorate. Regular progress against the recommendations is also reported and considered by the Strategic Leadership Team.
- 2.3 Six new inspections, reviews, and audits have taken place since January 2025. These include:

Finance and Customer Services

Title	Date	Purpose	Outcome
Housing Benefit Audit 2022/23 (Department for Work and Pensions)	May 2024-April 2025.	Required annually by DWP. Grant Thornton conducted an annual Housing Benefit Audit.	No recommendations.
Statement of Accounts 2023/24 (Grant Thornton)	March 2024 to November 2024.	Required annually by legislation.	Clean audit opinion. The auditors were positive in assessing the Council's financial controls, governance and standing and praised the effective work of the team, senior management in finance. There were five recommendations made.
Value for Money Review 2023/24	March 2024 to January 2025.	Required Annually by legislation.	Positive outcome. Findings noted the Council's improvement journey

(Grant Thornton)			and commented that the Council's strengthening financial position. The report also noted that the Council had identified some significant challenges and the clear plans to address these. 10 new recommendations made (2 key improvement recommendations and 8 improvement recommendations where the Council can choose to implement or not).
Teacher's Pension Audit 2023/24 (TPA)	September 2024 to November 2024.	Required annually by TPA.	No recommendations.
Pooling Capital Housing Receipts Audit	November 2024 to December 2024.	Required annually by MHCLG.	No recommendations.

Assistant Chief Executives

Informal Equalities, Diversity and Inclusion (EDI) Peer Review	December 2024 until April 2025.	Ad-hoc, this took place as part of our goal to reach 'excellent' under the Local Government Equality Framework (EDI Strategy 2022 – 2025).	Report received in mid-June 2025 – recommendations will be reported in the next scheduled Audit Committee report
--	---------------------------------	--	--

2.4 There are also the annual audits which remain ongoing. These are:

- Housing Benefit Audit 2023/24 conducted by Grant Thornton commenced in May 2025.
- Statement of Accounts 2024/25 conducted by Grant Thornton commenced in March 2025 and expected to end in November 2025.
- Value for Money Review 2024/25 conducted by Grant Thornton commenced in March 2025 and expected to end in January 2026.

2.5 Appendix 1 provides a high-level overview of the recommendations and areas for improvement as well as the progress the Council has made in responding to these. Once recommendations and areas for improvement are complete or closed and have been reported to Audit Committee, they will be removed from the list. Where possible to do so, recommendations and actions have been grouped together under themes.

- 2.6 In total 18 recommendations or areas for improvement have been completed since the last report. There are 19 recommendations or areas for improvement which remain ongoing, and one is yet to start. Of those ongoing, two of these are delayed, however none are delayed by more than 12 months. The reasons for the delays are summarised within Appendix 1.
- 2.7 With regards to residential children's homes inspections, recommendations and progress are considered monthly with oversight from the "Regulation 44" visits and Ofsted. This is more frequent than the Audit Committee schedule and therefore any recommendations and progress against these are not included within the reports to Audit Committee.
- 2.8 The status ratings applied to demonstrate the current position for each inspection, review, and audit include:

Complete	All recommendations/areas for improvement are fully complete
In progress and on track	All recommendations/areas for improvement are on track to be delivered by the original agreed deadline
In progress and partly delayed	Recommendations/areas for improvement progressing, however target date for one or more area is behind the original agreed deadline
Significant delay	All recommendations/areas for improvement delayed or one area delayed more than twelve months past the original agreed deadline
No action required	There are no recommendations/areas for improvement, or the outcome is not yet known

3. Lessons learnt

- 3.1 The Council continues to share learning from external inspections, reviews and audits across services and other directorates, where appropriate, to prevent future concerns/problems arising and enhance service delivery.
- 3.2 Furthermore, the LGA Corporate Peer Challenge report noted that the Council had '*opened itself to a range of peer reviews to support a learning culture*'. The report also stated, '*The council has undergone an impressive transformation and has many exemplary and commendable practices that other councils can learn from*'.

4. Options considered and recommended proposal

- 4.1 Audit Committee to note the recent external inspections, reviews and audits which have taken place, and the progress made in implementing the recommendations since the last report in January 2025.
- 4.2 Audit Committee to note the governance arrangements that are currently in place for monitoring and managing the recommendations.

- 4.3 Audit Committee to continue to receive regular reports in relation to external inspections, reviews and audits and the progress made.

5. Consultation on proposal

- 5.1 Not applicable to this report.

6. Timetable and Accountability for Implementing this Decision

- 6.1 The timescale for each recommendation varies depending on the individual inspection or audit. Target dates for each are included on Appendix 1.
- 6.2 The next report will be presented to Audit Committee in January 2026.

7. Financial and Procurement Advice and Implications

- 7.1 There are no direct financial and procurement implications as a result of this report.
- 7.2 Audits relating to finance and procurement and any related recommendations are outlined in the main body of the report.

8. Legal Advice and Implications

- 8.1 There are no direct legal implications arising from the recommendations within this report.
- 8.2 Audits relating to legal services and any recommendations are outlined above.

9. Human Resources Advice and Implications

- 9.1 There are no Human Resources implications.

10. Implications for Children and Young People and Vulnerable Adults

- 10.1 The recommendations in relation to inspections in both Children and Young People's Services and Adult Social Care have direct implications on the quality of services provided to children, young people and vulnerable adults. Completing the recommendations will improve outcomes for these groups.

11. Equalities and Human Rights Advice and Implications

- 11.1 When implementing changes and improvements services are to consider the impacts on services users and communities, including an individual or group with a protected characteristic. This may require the completion of an equality analysis to advance and maximise equality as well as eliminate discrimination and negative consequences.
- 11.2 An EDI Informal Peer Challenge took place between December 2024 and April 2025 with the results being received in June 2025 and existing actions are being progressed via the Council's EDI Action Plan.

12. Implications for CO2 Emissions and Climate Change

12.1 There are no direct CO2 emissions and climate change implications.

13. Implications for Partners

13.1 Partnership approaches are key to improving services and the improvements need to be of a multi-agency nature and owned across the partnership.

14. Risks and Mitigation

14.1 There is a risk that actions are reported as completed without substance, it is important that arrangements are in place as part of the respective quality assurance regimes and monitored through performance management, evidencing not just completion of actions, but the associated outcomes. As governance arrangements are strengthened, these risks become mitigated.

15. Accountable Officer(s)

Simon Dennis, Policy Improvement and Risk Manager

Oscar Holden, Corporate Improvement Officer

Approvals Obtained from:-

Jo Brown, Assistant Chief Executive

This report is published on the Council's website or can be found at:

<http://moderngov.rotherham.gov.uk/ieDocHome.aspx?Categories>