

## **REPORT ON INTERNAL AUDIT RECOMMENDATIONS OUTSTANDING**

**Audit Committee - 19 July 2018**

Report of the: Chief Finance Officer

Status: For Consideration

Key Decision: No

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**This report supports the Key Aim of Effective Management of Council Resources**

**Portfolio Holder** Cllr. John Scholey

**Contact Officer** Adrian Rowbotham, Ext. 7153

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**Recommendations to Audit Committee:** That Members note the reasons for delayed implementation, where the ranking is medium or high, and endorse the revised dates for implementation provided by management, as set out in Appendix A to the report.

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### **Introduction**

- 1 This report updates Members on progress of the implementation of Internal Audit Recommendations agreed with management, and to report on outstanding recommendations due for implementation by 30 April 2018.
- 2 The report also informs the Committee where implementation dates have been revised, where agreed recommendations have not been implemented or are no longer intended.

### **Summary of Issues Raised Within the Report**

- 3 Appendix A provides details of agreed recommendations (where the Priority/Ranking is medium or high) where management have advised Internal Audit that implementation of the actions agreed has initially been delayed from the date originally stated. Enquires with management indicates that satisfactory progress is being made, or proposed; and that there are no major concerns arising as a result of the change in implementation dates. However Internal Audit will continue to monitor progress where appropriate and report back to the Audit Committee as necessary.

### **Key Implications**

## Financial

This report has no financial implications.

## Legal Implications and Risk Assessment Statement

The purpose of Internal Audit recommendations are to manage identified risks and improve internal controls and value for money in service provision. Consequently, risk profiles may increase in areas where the implementation of recommendations is delayed, if there are no compensating mitigating controls in place. This may have potential financial and legal consequences for the Council. Members' consideration of this report will facilitate the Council's ability to manage such risks.

## Value for Money and Asset Management

Timely implementation of Internal Audit recommendations could facilitate the Council's ability to obtain greater value for money and guard against waste, inefficiency and identified risks.

## Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

## **Conclusions**

The report on recommendations outstanding enables Members to review the timeliness of implementation of Internal Audit recommendations. When recommendations have not been implemented, it enables Members to seek explanations, or agree revised dates. If management propose not to action recommendations and accept the risk, Members can review this action to determine if it meets the objectives of the Committee and the Council's risk appetite. Where appropriate, Members may request responsible management to attend the Committee and provide further explanations as necessary.

## **Appendices**

Appendix A - 'Overdue' recommendations where implementation delayed (ranking medium or high)

## **Background Papers:**

None

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**Chief Finance Officer**