

For publication

Outstanding Internal Audit Recommendations

Meeting: Standards and Audit Committee

Date: 25th November 2020

Cabinet portfolio: Governance

Report by: Internal Audit Consortium Manager

For publication

1.0 Purpose of report

1.1 To present for members' information a summary of outstanding internal audit recommendations and the progress being made to implement them.

2.0 Recommendations

2.1 That the report be noted, and it acknowledged that the implementation of some recommendations has been delayed due to the impact of COVID 19.

2.2 That a further summary of outstanding internal audit recommendations be submitted to the Standards and Audit Committee in July 2021.

3.0 Report details

- 3.1 It has previously been agreed by the Standards and Audit Committee that a report detailing outstanding internal audit recommendations be brought to the Standards and Audit Committee every 6 months. Due to COVID-19, the last report due to be presented in April 2020 was deferred.
- 3.2 The implementation of audit recommendations is being monitored by the Corporate Management team on a regular basis and they have committed to being pro- active in ensuring that recommendations are implemented as agreed where possible.
- 3.3 Attached, as Appendix 1, is a summary of outstanding internal audit recommendations as at the end of October 2020. It should be noted that the implementation of some recommendations has been delayed due to the impact of COVID 19.
- 3.4 The timely implementation of internal audit recommendations helps to ensure that the risk of error or fraud is reduced and that internal controls are operating effectively.

4.0 **Alternative options and reasons for rejection**

- 4.1 The report is for information.

5.0 **Recommendations**

- 5.1 That the report be noted, and it acknowledged that the implementation of some recommendations has been delayed due to the impact of COVID 19.
- 5.2 That a further summary of outstanding internal audit recommendations be submitted to the Standards and Audit Committee in July 2021.

6.0 **Reasons for recommendations**

- 6.1 To inform Members of the internal audit recommendations outstanding so that they can assess if appropriate and timely action is being taken.

Decision information

Key decision number	N/A
Wards affected	All
Links to Council Plan priorities	This report links to the Council's priority to provide value for money services.

Document information

Report author	Contact number/email
Jenny Williams – Internal Audit Consortium Manager	01246 959770 Jenny.williams@chesterfield.gov.uk
Background documents These are unpublished works which have been relied on to a material extent when the report was prepared.	
Appendices to the report	
Appendix 1	Summary of outstanding audit recommendations as at the end of October 2020