

For publication

Implementation of Internal Audit Recommendations

Meeting:	Standards and Audit Committee
Date:	28 th July 2021
Cabinet portfolio:	Governance
Directorate:	Finance
For publication	

1.0 Purpose of the report

- 1.1 To present for members' information a summary of internal audit recommendations made, implemented and outstanding.

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 February 2022.

3.0 Reason for recommendations

- 3.1 To inform Members of the progress made in respect of implementing internal audit recommendations so that they can assess if appropriate and timely action is being taken.

4.0 Report details

- 4.1 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. The last report was brought in November 2020.

4.2 The implementation of audit recommendations is being monitored by the Corporate Leadership team on a regular basis and they have committed to being pro- active in ensuring that recommendations are implemented as agreed where possible.

4.3 Attached, as Appendix 1, is a summary of made, implemented and outstanding internal audit recommendations as at the end of June 2021. It should be noted that the implementation of some recommendations has been delayed due to the impact of COVID 19.

5.0 Alternative options

5.1 The report is for information.

6.0 Implications for consideration – Council Plan

6.1 The implementation of internal audit recommendations helps to ensure that controls and procedures are in place and operating which in turn helps to ensure that the council's resources and priorities are focused on achieving the objectives within the council plan.

7.0 Implications for consideration – Financial and value for money

7.1 Internal audit recommendations are aimed at ensuring there are controls in place to protect the Council's finances and thus contributing towards achieving value for money.

8.0 Implications for consideration – Legal

8.1 None

9.0 Implications for consideration – Human resources

9.1 None

10.0 Implications for consideration – Risk management

10.1 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.

11.0 Implications for consideration – community wellbeing

11.1 Whilst there are not considered to be any direct community and wellbeing impacts in relation to this report, the implementation of internal audit recommendations will support the achievement of the Council's objectives.

12.0 Implications for consideration – Economy and skills

12.1 Whilst there are not considered to be any direct economy and skills impacts in relation to this report, the implementation of internal audit recommendations will support the achievement of the Council's objectives.

13.0 Implications for consideration – Climate Change

13.1 Whilst there are not considered to be any direct climate change impacts in relation to this report, the implementation of internal audit recommendations will support the achievement of the Council's objectives.

14.0 Implications for consideration – Equality and diversity

14.1 None

Document information

Report author	
Jenny Williams Internal Audit Consortium Manager Finance	
Background documents	
None	
<i>This must be made available to the public for up to 4 years.</i>	
Appendices to the report	
Appendix 1	A summary of the status of internal audit recommendations