

For publication

Implementation of Internal Audit Recommendations

Meeting:	Standards and Audit Committee
Date:	16th February 2022
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.
- 2.2 That a further summary of outstanding internal audit recommendations be submitted to the Standards and Audit Committee in September 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 2021.

- 4.2 Attached, as Appendix 1, is a summary of made, implemented and outstanding internal audit recommendations as at the end of January 2022. There is 1 high recommendation, 7 medium recommendations and 9 low priority recommendations outstanding. Appendix 1 provides a current update from managers in respect of each outstanding recommendation.

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

Decision information

Key decision number	<i>All key decisions must be in the Forward Plan at least 28 days in advance. There are constitutional consequences if an item is not in the Forward Plan when it should have been. Contact Democratic Services if in doubt.</i>
Wards affected	

Document information

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Background documents
None

Appendices to the report	
Appendix 1	Internal audit recommendations status