

## For publication

### Implementation of Internal Audit Recommendations

<b>Meeting:</b>	Standards and Audit Committee
<b>Date:</b>	26th April 2023
<b>Cabinet portfolio:</b>	Governance
<b>Directorate:</b>	Finance
<b>For publication</b>	

#### **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 October 2023.

#### **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 September 2022.
- 4.2 Attached, as Appendix 1, is a summary of made, implemented and outstanding internal audit recommendations as at the end of March 2023. There are 4 high priority, 7 medium priority and 6 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 – Financial and value for money**

6.1 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.

## **7.0 Implications for consideration – Legal**

7.1 None

## **8.0 Implications for consideration – Human resources**

8.1 None

## **9.0 Implications for consideration – Council plan**

9.1 The implementation of internal audit recommendations helps to ensure that governance, risk and control arrangements 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.

## **10.0 Implications for consideration – Climate change**

10.1 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.

## **11.0 Implications for consideration – Equality and diversity**

11.1 None

## **12.0 Implications for consideration – Risk management**

12.1 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.

### **Decision information**

<b>Key decision number</b>	
<b>Wards affected</b>	

## Document information

<b>Report author</b>	
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<b>Background documents</b> These are unpublished works which have been relied on to a material extent when the report was prepared.	
<b>Appendices to the report</b>	
Appendix 1	Recommendations Made implemented and Outstanding