

For publication

Implementation of Internal Audit Recommendations

Meeting:	Standards and Audit Committee
Date:	17th April 2024
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 October 2024.

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 2023.
- 4.2 Attached, as Appendix 1, is a summary of made, implemented and outstanding internal audit recommendations as at the middle of March 2024. There are 26 outstanding recommendations 7 high priority, 12 medium priority and 7 low priority; this compares to 21 overdue recommendations 6 months ago. Appendix 1 provides a current update from managers in respect of each outstanding recommendation.

4.3 The number of outstanding recommendations has risen over the last 6 months however many key officers, who would have been carrying out activities to implement the recommendations, had to prioritise work to identify and move forward budget savings to successfully deliver a balanced budget in the 2024/25 financial year.

4.4 In addition, the Covid-19 pandemic and Brexit have fundamentally changed the skills landscape, with many local employers struggling to attract, recruit and retain people with the right skills. The Council has at times had to resort to utilising interim staffing resources pending the achievement of permanent recruitment to specialist roles. An example of this is the Head of Human Resources post that has been vacant for some time and now has an interim Officer in place. These factors have contributed to the delay in implementation of some recommendations.

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

Key decision number	
Wards affected	

Document information

Report author	
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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	Recommendations Made, implemented and Outstanding