

**EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2016 – 2017.**

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**1. EXECUTIVE SUMMARY**

- 1.1 Internal Audit document the progress made by departmental management in implementing the recommendations made by both External Audit and Internal Audit. This report and attached appendices are the results from a review performed by Internal Audit for recommendations due to be implemented by 31 October 2016.
- 1.2 The process requires departmental Executive Directors assigning a 3<sup>rd</sup> tier officer to act as the sole contact for the follow up of both external and internal recommendations. The contact role involves updating both the Executive Directors and Internal Audit on progress with agreed audit recommendation implementation.
- 1.3 Appendix 1 is a statistical summary of all agreed recommendations arising from National, External and Internal Audit reports by department. Detailed is the number of recommendations due as at 31 October 2016, the number implemented, the number of agreed future recommendations and their status, e.g. on course etc.
- 1.4 Appendix 2 provides a summary as at 31 October 2016, of all outstanding recommendations from National, External and Internal Audit reports by department and service. Detailed is the report name along with the weakness identified, agreed management action, revised date, any previous implementation dates reported to the Audit Committee management comment and Pyramid status

**2. RECOMMENDATIONS**

- 2.1 The audit committee note the content of this report.

**3. CONCLUSION**

- 3.1 Of the recommendations due for completion by 31 October 2016, 36 have been completed. Internal Audit is satisfied with the status of the remaining 4 recommendations being delayed but rescheduled. Good progress is being made on the recommendations due after 31 October 2016 with 7 completed early and the remaining 14 showing on course. Further programmed testing of post follow-up actions will be undertaken via the continuous monitoring programme.

#### **4. IMPLICATIONS**

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| 4.1 | Policy:           | None  |
| 4.2 | Financial:        | None  |
| 4.3 | Legal:            | None  |
| 4.4 | HR:               | None  |
| 4.5 | Equalities:       | None  |
| 4.6 | Risk:             | Failure to implement agreed actions leads to financial, physical and reputational loss and adversely impacts organisational objectives. |
| 4.7 | Customer Service: | None  |

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