

EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2009 – 2010.

1. SUMMARY

The Internal Audit Annual Plan requires that follow up reviews be conducted for all audits completed during the prior year. Internal Audit also document the progress made by departmental management in implementing the recommendations made by both External Audit and Internal Audit. The current reporting system was introduced and approved by the Audit Committee in August 2004. Set out below are the results from a review performed by Internal Audit for recommendations due to be implemented by 31 December 2009.

2. RECOMMENDATIONS

2.1 The contents of this report are noted and are to be followed up by Internal Audit.

3. DETAILS

- 3.1 Appendix 1 is a statistical summary of the 2007/08, 2008/09 and 2009/10 Internal Audit reports issued prior to December 2009. It details the number of recommendations to be implemented by the follow up date, the number implemented and those past their implementation date. The implementation date used for reporting to this Audit Committee is 31 December 2009. A reference column has been added to provide a link to Appendix 2, where reasons are given by local management as to why recommendations have not been implemented by the agreed date. There is an additional column showing when those actions not yet implemented had been reported to previous Audit Committees. The same layout has been used for the follow up of External Audit report recommendations.
- 3.2 Appendix 1 is split into 2 documents 1a & 1b. The first document refers to all reports with recommendations due October to December 2009. The second document lists action points outstanding from the previous Audit Committees. These are points that should have been implemented by 30 September 2009 for the last Audit Committee. The same layout has been used for the reporting of External Audit report recommendations in Appendix 3.
- 3.3 Of the 22 outstanding recommendations 12 have been given revised implementation dates of 31 March 2010 or earlier. A report will be submitted to the first meeting of SMT in April 2010 and this will be circulated to the members of the Audit Committee.

- 3.4 All new external audit reports issued by External Audit to the Council are reported initially separately to the Audit Committee with their executive summary and action plan. Thereafter they are included in the summary list for external audit.

4. CONCLUSIONS

Implementation of all recommendations will continue to be monitored by Internal Audit.

5. IMPLICATIONS

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| 5.1 | Policy: | None |
| 5.2 | Financial: | None |
| 5.3 | Personnel: | None |
| 5.4 | Legal: | None |
| 5.5 | Equal Opportunities: | None |

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