

**EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2010 – 2011.**

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**1. SUMMARY**

Internal Audit monitors and documents the progress made by departmental management in implementing agreed recommendations arising from both external and internal audit reports. On a quarterly basis reports detailing management progress in implementing agreed recommendations by a specific date are provided to the Strategic Management Team (SMT) and Audit Committee. This reporting process to date has been useful but given the Council modernisation programme the opportunity has been taken to further develop the current reporting system. An outline of the amended system, tasks and responsibilities is provided in Appendix 1. Thereafter appendices 2 to 5 report the current position of all agreed recommendations from both external and internal audit reports.

**2. RECOMMENDATIONS**

2.1 The contents of this report are noted and approved by the Audit Committee. All audit points are followed up by Internal Audit.

**3. DETAILS**

3.1 The amended process includes Executive Directors nominating a sole contact for internal audit follow up of all recommendations. Internal audit will hold monthly meetings with the departmental contact to review management responses. The contact will provide their Executive Directors with the management responses to recommendations for discussion at their Departmental Team Meetings (DMTs). Internal audit will report to the SMT on a monthly basis with a quarterly report provided to the Audit Committee. A flow chart is provided in Appendix 1.

3.2 Appendix 2 provides a statistical summary of agreed recommendations arising from both external and internal audit reports by department due by 31 July 2010. Detailed is the number of recommendations completed, delayed but rescheduled and no response received. The last column provides the total number of due recommendations.

3.3 Appendix 3 details all rescheduled recommendations due 31 July 2010 for both external and internal with management comment. The data is listed by department, service and responsible Head of Service and thereafter is self explanatory.

3.4 Appendix 4 provides a statistical summary of all future agreed recommendations due post 31 July 2010. The summary provides

information on those complete, on course, rescheduled and no response received. The last column provides the total number of future recommendations.

- 3.5 Appendix 5 provides detail of those future recommendations with management comment that have had rescheduled implementation dates

#### **4. CONCLUSIONS**

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

#### **5. IMPLICATIONS**

- 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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