

EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2013 – 2014.

1. SUMMARY

Internal Audit document the progress made by departmental management in implementing the recommendations made by both External Audit and Internal Audit. Set out below are the results from a review performed by Internal Audit for recommendations due to be implemented by 30 April 2013.

2. RECOMMENDATIONS

2.1 The contents of this report are noted and approved by the Audit Committee.

3. DETAILS

- 3.1 The process requires departmental Executive Directors assigning a 3rd 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 department recommendation implementation.
- 3.2 Appendix 1 is a statistical summary of all agreed recommendations arising from both External and Internal Audit reports by department. Detailed is the number of recommendations due as at 30 April 2013, the number implemented, the number of agreed future recommendations and their status, i.e. on course etc.
- 3.3 Appendix 2 provides a summary of all outstanding recommendations from both 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 missed implementation dates reported to the Audit Committee, management comment and Pyramid status.
- 3.4 Appendix 3 provides a summary of all recommendations from both External and Internal Audit reports by department and service that are due after 30 April and not on track to achieve the agreed implementation dates. Detailed is the report name along with the weakness identified, agreed management action, revised date, any previous missed implementation dates reported to the Audit Committee, management comment and Pyramid status.

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	Legal:	None
5.4	HR:	None
5.5	Equalities:	None
5.6	Risk:	None
5.7	Customer Service:	None

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