

EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2013 – 2014.

1. SUMMARY

- 1.1 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 31 January 2014.

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 audit recommendation implementation.
- 3.2 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 January 2014, the number implemented, the number of agreed future recommendations and their status, e.g. on course etc.
- 3.3 Appendix 2 provides a summary as at 31 January 2014, 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.
- 3.4 Appendix 3 provides a summary of all recommendations from National, External and Internal Audit reports by department and service that are due after 31 January 2014 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 implementation dates reported to the Audit Committee, management comment and Pyramid status.

4. CONCLUSIONS

Of the 38 recommendations due for completion by 31 January 2014, 18 have been completed. Internal Audit is satisfied that progress is being made in addressing all 20 remaining recommendations and with the revised completion dates provided.

Good progress is being made on the 24 recommendations due after 31 January 2014 with 4 completed early and timely identification of 2 requiring to be rescheduled.

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

For further information please contact Internal Audit on (01546 604294)
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