



AUDIT COMMITTEE

26 September 2013

Subject Heading:

Report Author and contact details:

Policy context:

Financial summary:

Outstanding Audit Recommendations

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To advise the Committee on progress to
implement the recommendations raised in
prior years by internal audit.

N/A

The subject matter of this report deals with the following Council Objectives

Clean, safe and green borough	X
Excellence in education and learning	X
Opportunities for all through economic, social and cultural activity	X
Value and enhance the life of every individual	X
High customer satisfaction and a stable council tax	X

SUMMARY

Quarterly the Audit Committee receives updates regarding the outstanding audit recommendations and annually a full report is provided.

Following presentation to the September Audit Committee, members requested a further full review of all outstanding recommendations from 2011/2012. This review has been undertaken and the latest position is presented to inform the Committee of the detail relating to these outstanding recommendations.

Auditors are responsible for audit recommendations until they are implemented.

Appendix 1 contains the full list of outstanding recommendations from 2011/2012.

RECOMMENDATIONS

1. To note the contents of the report.
2. To raise questions for management regarding progress.

REPORT DETAIL

A full review of 2011/2012 recommendations reported to Audit Committee has taken place; all recommendations have been reviewed and updated. The auditors who raise the recommendations are now responsible for monthly monitoring and update when the deadline is reached. The Principal Auditor (Systems and Risk Management) is responsible for quality review of this work.

Management are asked to provide updates regarding recommendations and a sample is confirmed as complete via audit testing.

Following this review 21 recommendations relating to 2011/2012 are on the outstanding list.

The recommendations will continue to be followed up and summary tables will be presented at later quarterly Audit Committee meetings.

IMPLICATIONS AND RISKS

Financial implications and risks:

None directly arising from this report, managers have the opportunity of commenting on audit recommendations before they are finalised. In accepting audit recommendations, the managers are obligated to consider financial risks and costs associated with the implications of the recommendations. Resources to follow up audit work are included within the annual audit plan and provided within existing budgets.

Legal implications and risks:

None arising directly from this report

Human Resources implications and risks:

None arising directly from this report

Equalities implications and risks:

None arising directly from this report

BACKGROUND PAPERS

None