



Report to: Audit Sub-Committee

Subject: Audit Follow-Up

Date: 12th September 2005

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1. PURPOSE OF REPORT

- 1.1 To monitor departmental progress in implementation of Internal Audit Recommendations.
- 1.2 To identify to members where additional action needs to be considered in relation to any outstanding recommendations

2 BACKGROUND

Internal Audit finalise audit reports having agreed an implementation plan for those areas where weaknesses have been identified.

The majority of recommendations are medium to low risk and therefore should be implemented within 3 months of the final report being issued.

Internal Audit follow-up on the implementation of recommendations on a quarterly basis. The results of the initial follow-up are reported to the Head of Finance, who requests any outstanding recommendations are actioned immediately.

Any recommendations remaining outstanding following this instruction are reported to this committee

3. SUMMARY FINDINGS

There were four reports followed-up within the last review, these were:

- Cash Receipting 2003/04
- Payroll 2003/04
- Creditors 2004/05
- Debtors 2004/05

There were 61 recommendations across all departments in the above reports. All of the recommendations have been implemented.

3 CONCLUSION

No further action is required.