



Report to: Audit Sub-Committee

Subject: Audit Follow-Up

Date: 19th December 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 seven reports followed-up within the last review, these were:

- Cash Receipting 2004-05
- Leisure Income 2004-05
- Officers Disbursements 2004-05
- Council Tax 2004-05
- Lending & Borrowing 2004-05
- Cash-ups Leisure 2005-06
- Cash-up Finance 2005-06

With the exception of the Officers Disbursements Audit all of the above recommendations have been implemented.

There is just one outstanding issue in the Officers Disbursements Audit relating to the policy of limiting casual users to reimbursement of the first 100 miles per journey at casual rates. The calculation, which supports this, was made in 1988 and is therefore in need of updating to ensure it is still valid and possibly needs to be reported to Cabinet for their approval.

The Head of Personnel and Organisational Development has responded by stating that there has been a report to SMT on 23rd August about this item and the minute number 05.215(3) reads:

“The policy of limiting casual users to reimbursement of the first 100 miles per journey at casual rates had been approved by Committee as a variation to JNC conditions and there was no requirement for review.”

3 CONCLUSION

Members are requested to advise on the outstanding issue.