



Report to: Audit Sub-Committee

Subject: Follow-Up of Audit Recommendations

Date: 25th September 2007

Author: Manager of Resource Services

1. PURPOSE OF REPORT

To monitor departmental progress in implementation of Internal Audit recommendations.

To identify to members where additional action needs to be considered in relation to any outstanding recommendations.

2. BACKGROUND

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**

Recommendations made in the following audit report were followed-up during the period July – September 2007.

- IAR0607-03 Creditor Procedures

The report made provided **limited assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risk associated with areas reviewed. A total of 14 recommendations were made, 3 medium and 11 low risk.

Progress of management action against these recommendations was reviewed in August 2007 by Bentley Jennison auditors. The review confirmed that all 14 recommendations had been fully implemented.

4. **RECOMMENDATION**

Members are requested to note the report.