



Report to: Audit Sub-Committee

Subject: Follow-Up of Audit Recommendations

Date: 16th June 2009

Author: Manager of Audit & Risk Services

1. PURPOSE OF REPORT

To monitor departmental progress in the 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 Corporate Services, 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 reports were followed-up during the period April – June 2009.

- IAR0708-15 Debtors
- IAR0708-24 Officer & Member Disbursements

IAR0708-15 Debtors

The report, issued in June 2008, provided **limited assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. 13 medium and 5 low risk recommendation were made.

A review of progress of management action against these recommendations was undertaken in February 2009. The review confirmed that significant progress has been achieved with respect to the recommendations made. 11 have been fully implemented, 2 partially implemented and 4 are on schedule to be implemented within the agreed timescales. The remaining recommendation has been discharged as unfeasible.

A complete summary is provided in the appendix to audit report IAR0809-13, which is provided later on the agenda.

IAR0708-24 Officer & Member Disbursements

The report, issued in May 2008, provided **substantial assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. Three low risk recommendations were made.

A review of progress of management action against these recommendations was undertaken in March 2009, confirming that 2 recommendations had been fully implemented, and 1 partially implemented.

4. RECOMMENDATION

Members are requested to note the report.