



Report to: Audit Committee

Subject: Follow-Up of Audit Recommendations

Date: 27th September 2011

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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 July – September 2011.

- IAR1011-09 Debtors
- IAR1011-11 Housing Benefits

IAR1011-09 Debtors

The report, issued in November 2010, provided **substantial assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. One medium and seven low risk recommendations were made.

A review of progress of management action against these recommendations was undertaken in August 2011. The review confirmed that three recommendations had been fully implemented. The remaining five recommendations had been partially implemented, and are reiterated in recommendations 1,2 3, 4 and 6 of the current report (IAR1112-09), which is provided later on the agenda.

IAR1011-11 Housing Benefits

The report, issued in January 2011, provided **substantial assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. One medium and five low risk recommendations were made.

A review of progress of management action against these recommendations was undertaken in August 2011. The review confirmed that four recommendations had been fully implemented. The remaining two recommendations had been partially implemented, and are reiterated in recommendations 2 and 5 of the current report (IAR1112-10), which is provided later on the agenda.

4. RECOMMENDATION

Members are requested to note the report.