

## **Report to Audit Committee**

**Subject: Follow-up of Audit Recommendations**

**Date: 25<sup>th</sup> March 2014**

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### **1. Purpose of the 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 Corporate Director & Chief Financial Officer, who requests any outstanding recommendations are actioned immediately.

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

### **3. Summary of Findings**

Recommendations made in the following audit report were followed-up during the period October – March 2014.

- IAR1213-06 Debtors
- IAR1213-08 Banking
- IAR1213-10 Housing Benefits
- IAR1213-11 Council Tax
- IAR1213-12 NDR
- IAR1213-18 Officer & Member Disbursements

### IAR1213-06 Debtors

The report, issued in November 2012, provided **limited assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. One high, two medium and three low risk recommendations were made.

A review of progress of management action against these recommendations was undertaken in October 2013. The review confirmed that the high risk and both medium risk recommendations have been implemented.

In addition, one low risk recommendation has been implemented. The remaining two low risk recommendations have been partially implemented, however, are reiterated in the current Debtors report (IAR1314-13). These recommendations relate to the authorisation of cancellations (recommendation 3) and the need to update procedures relating to Garden Waste (recommendation 1).

### IAR1213-08 Banking

The report, issued in November 2012, provided **substantial assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. One low risk recommendation was made.

A review of progress of management action against these recommendations was undertaken in October 2013. The review confirmed that the recommendation had been fully implemented.

### IAR1213-10 Housing Benefits

The report, issued in January 2013, provided **substantial assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. Two medium and four low risk recommendations were made.

A review of progress of management action against these recommendations was undertaken in December 2013. The review confirmed that one medium and three low risk recommendations had been fully implemented. The remaining three recommendations had been partially implemented and reiterated in the current report (IAR1314-17).

### IAR1213-11 Council Tax

The report, issued in January 2013, 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 December 2013. The review confirmed that all three recommendations had been fully implemented.

### IAR1213-12 NDR

The report, issued in January 2013, 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 one low risk recommendations were made.

A review of progress of management action against these recommendations was undertaken in December 2013. The review confirmed that both recommendations had been fully implemented.

### IAR1213-18 Officer & Member Disbursements

The report, issued in May 2013, provided **substantial assurance** with respect to the adequacy and effectiveness of controls deployed to mitigate the risks associated with the areas reviewed. Four low risk recommendations were made.

A review of progress of management action against these recommendations was undertaken in January 2014. The review confirmed that all four recommendations had been fully implemented.

## **4. Resource Implications**

To be delivered within existing budgets.

## **5. Recommendation**

Members are requested to note the report.