

## **Report to Audit Committee**

**Subject:** Internal Audit Follow Up Report

**Date:** 12 December 2023

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### **Purpose**

To summarise the progress of implementation of recommendations from Internal Audit reviews raised and previously reported to the Audit Committee. This includes some recommendations raised by the Council's previous Internal Auditors.

#### **Recommendation(s):**

##### **THAT:**

- 1) Members to note the implementation of Internal Audit recommendations and the revised due date for incomplete recommendations.**

## **1. Background**

- 1.1 BDO follow up on all High and Medium recommendations raised in our Internal Audit reports to monitor the implementation of these. This report summarises the recommendations that have been completed or remain incomplete, with due dates revised for these recommendations which will continue to follow up with responsible officers.

## **2. Proposal**

- 2.1 BDO have followed up on all outstanding recommendations due by 30 November 2023. Overall, there has been a significant improvement in the engagement from management and the completion of recommendations. BDO have worked with the Council's management team to obtain direct access to the Pentana system, to bring audit recommendations updates in line with wider performance reporting and management across the Council. BDO also attended the Corporate Management Team meeting on 12 October 2023 to ensure all heads of service understood the follow-

up process and expectations, and to re-iterate the importance of implementing recommendations in a timely manner. While this has resulted in a positive direction of travel in the completion of recommendations, there are recommendations that were raised in 2021/22 or before remain outstanding. We will continue to follow up with responsible officers on the implementation of these recommendations and expect there to have been progress in implementing these ahead of our next follow up.

### **3. Financial Implications**

3.1 There are no financial implications arising directly from this report.

### **4. Legal Implications**

4.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and governance processes. This report provides the annual position of internal audit for 2023/24 and is provided to Committee in accordance with the Council's Constitution and delegations contained therein.

### **5. Equalities Implications**

5.1 There are no equalities implications arising directly from this report.

### **6. Carbon Reduction/Environmental Sustainability Implications**

6.1 There are no carbon reduction/environmental sustainability implications arising directly from this report.

### **7. Appendices**

7.1 BDO Internal Audit Follow Up Report - December 2023