

Central Bedfordshire Council

AUDIT COMMITTEE

27 September 2017

Tracking of Internal Audit Recommendations

Report of Charles Warboys, Director of Resources

Contact Officer: Clint Horne, Head of Internal Audit and Risk

Purpose of this report:

This report summarises the high priority recommendations arising from Internal Audit reports and sets out the progress made in their implementation.

RECOMMENDATIONS

The Committee is asked to:

1. Consider and comment on the updates, as presented.

Overview and Scrutiny Comments/Recommendations

1. This report is not scheduled to be considered by Overview and Scrutiny, as this is the responsibility of the Audit Committee.

Background

2. One of the purposes of the Audit Committee is to provide independent assurance on the adequacy of the risk management framework and the associated control environment.
3. To further strengthen the Audit Committee's role in monitoring the internal control environment within the Council, Internal Audit has developed a system for monitoring and reporting progress against high priority recommendations arising from internal audit inspections.
4. This paper presents the regular summary of high priority recommendations made to date, along with the progress made against implementation of those recommendations, as at the end of May 2017.

Tracking High Priority Recommendations

5. The Recommendation for the audit of 'Financial Assessment and Charging for Residential Care' has now been implemented, as have the 3 recommendations relating to the Housing Repairs audit. That leaves the 2 'Housing Tenancy Management' recommendations and the 'Assets Compliance' recommendation outstanding. Details are provided at Appendix A
6. Wherever possible evidence has been obtained to verify the implementation of recommendations. However, in some instances, verbal assurance has been obtained. Where this is the case, further evidence will be obtained to support the assurances given.
7. Progress will continue to be monitored. The follow up of audit recommendations forms an integral part of the fundamental system audit reviews.

Future Monitoring

8. Officers responsible for the implementation of recommendations will be contacted regularly to provide updates on progress made. Evidence will be required to support progress made. Where recommendations are still being implemented these will continue to be monitored.

Council Priorities

9. An effective internal audit function will indirectly contribute to all of the Council's priorities.

Corporate Implications

Legal Implications

10. None directly from this report.

Financial Implications

11. Although there are no direct financial risks from the issues identified in the report, the outcome of implementing audit recommendations is for the Council to enhance internal control, and better manage its risks, thereby increasing protection from adverse events.

Equalities Implications

12. None directly from this report.

Conclusion and next Steps

13. Further work is required to ensure that the outstanding recommendations are implemented and to monitor additional recommendations made during the year.
14. This continuous tracking and reporting of progress on Internal Audit inspections to the Audit Committee ensures that the Committee has the means to monitor how effectively the high priority recommendations have been implemented.

Appendices

Appendix A – Details of outstanding High Priority recommendations that remain outstanding

Appendix B – Summary of High Priority Internal Audit recommendations as at 31/08/2017

Background Papers

None.