

# Central Bedfordshire Council

**AUDIT COMMITTEE**

**11<sup>th</sup> March 2019**

## **Tracking of Internal Audit High Priority Recommendations/Agreed actions**

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**Responsible Director(s):** Charles Warboys, Director of Resources  
([charles.warboys@centralbedfordshire.gov.uk](mailto:charles.warboys@centralbedfordshire.gov.uk))

### **Purpose of this report**

1. This report summarises the high priority recommendations/Agreed actions 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 contents of the report.

### **Issues**

#### **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/agreed actions arising from internal audit inspections.
4. This paper presents the regular summary of high priority recommendations/agreed actions made to date, along with the progress made against implementation of those recommendations/agreed actions, as at the end of January 2019.

## **Tracking High Priority Recommendations**

5. Currently, there are 13 high priority recommendations/agreed actions being monitored. 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. The Accounts and Audit Regulations 2015 require the Council to have a sound system of control which includes arrangements for the management of risk. This report is part of those arrangements and is designed to ensure that the appropriate controls are effective.
11. There are no direct legal implications arising from this report.

### **Financial and Risk Implications**

12. 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**

13. Central Bedfordshire Council has a statutory duty to promote equality of opportunity, eliminate unlawful discrimination, harassment and victimisation and foster good

relations in respect of nine protected characteristics; age disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

14. There are no equality implications arising directly from this report. If any equality implications were found to arise during the course of any audit activity it would be the responsibility of management in that service area to consider and address through the standard Policy and Procedural response. Equality implications are also addressed via the Corporate Equalities Action Plan.

## **Conclusion and next Steps**

15. Further work is required to ensure that the outstanding recommendations are implemented and to monitor additional recommendations made during the year.
16. 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/agreed actions have been implemented.

## **Appendices**

Appendix A – Details of outstanding High Priority recommendations/agreed actions that remain outstanding

Appendix B – Summary of High Priority Internal Audit recommendations/agreed actions as at end of January 2019

## **Background Papers**

None.

**Report author(s): Clint Horne**

**Head of Internal Audit and Risk**

**clint.horne@centralbedfordshire.gov.uk**