

## Central Bedfordshire Council

AUDIT COMMITTEE

30 July 2018

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### Tracking of Internal Audit Recommendations

#### Report of Charles Warboys, Director of Resources

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

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#### **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. Note the update
2. Advise officers on the future reporting of outstanding audit recommendations.

#### **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. The Audit Committee typically considers this update as a standing agenda item at the quarterly meetings, however, on this occasion there is nothing new to report since the last update provided at the April meeting. There have been no further high priority actions falling due in that time and the actions previously reported now have future agreed implementation dates.
3. There have been previous discussions at the Audit Committee about how increasingly there are less high priority recommendations being shown in audits, which in itself can be viewed as a positive. However, the ongoing effect Internal Audit has on the Council's system of Governance, Risk and Control remains of importance. Therefore, Internal Audit is proposing to undertake routine follow up of all audit recommendations / action plans moving forward. Clearly Internal Audit is not directly involved in implementing any agreed actions, that is a

management responsibility, however tracking their implementation is still considered a useful measure and therefore we will be looking to introduce a summary measure in the near future regarding implementation of agreed actions.

### **Council Priorities**

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

### **Corporate Implications**

#### **Legal Implications**

5. None directly from this report.

#### **Financial Implications**

6. None directly from this report.

#### **Equalities Implications**

7. None directly from this report.

### **Conclusion and next Steps**

8. Internal Audit is proposing to undertake routine follow up of all audit action plans moving forward and will be looking to introduce a summary measure in the near future regarding implementation of agreed actions.

### **Appendices**

None

### **Background Papers**

None.