

EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2013 – 2014.

1. SUMMARY

- 1.1 Internal Audit document the progress made by departmental management in implementing the recommendations made by both External Audit and Internal Audit. Set out below are the results from a review performed by Internal Audit for recommendations due to be implemented by 31 July 2013.

2. RECOMMENDATIONS

- 2.1 The contents of this report are noted and approved by the Audit Committee.

3. DETAILS

- 3.1 The process requires departmental Executive Directors assigning a 3rd tier officer to act as the sole contact for the follow up of both external and internal recommendations. The contact role involves updating both the Executive Directors and Internal Audit on progress with agreed audit recommendation implementation.
- 3.2 Appendix 1 is a statistical summary of all agreed recommendations arising from both External and Internal Audit reports by department. Detailed is the number of recommendations due as at 31 July 2013, the number implemented, the number of agreed future recommendations and their status, e.g. on course etc.
- 3.3 Appendix 2 provides a summary as at 31 July 2013, of all outstanding recommendations from both External and Internal Audit reports by department and service. Detailed is the report name along with the weakness identified, agreed management action, revised date, any previous implementation dates reported to the Audit Committee management comment and Pyramid status.
- 3.4 Appendix 3 provides a summary of all recommendations from both External and Internal Audit reports by department and service that are due after 31 July 2013 and not on track to achieve the agreed implementation dates. Detailed is the report name along with the weakness identified, agreed management action, revised date, any previous implementation dates reported to the Audit Committee, management comment and Pyramid status.

4. CONCLUSIONS

Good progress is being made on recommendations due after 31 July 2013. Although there are 9 recommendations delayed but rescheduled as at 31 July 2013, 2 have now been completed and 1 is complete but evidence is required.

5. IMPLICATIONS

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| 5.1 | Policy: | None |
| 5.2 | Financial: | None |
| 5.3 | Legal: | None |
| 5.4 | HR: | None |
| 5.5 | Equalities: | None |
| 5.6 | Risk: | None |
| 5.7 | Customer Service: | None |

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