

Report to: Audit Committee
Date of meeting: 12th January 2011
Report of: Audit Manager
Title: Implementation of Internal Audit Recommendations

1.0 **SUMMARY**
This is one of the Audit Manager's regular reports highlighting any lack of progress in implementing Internal Audit recommendations.

2.0 **RECOMMENDATIONS**

2.1 The contents of the report be noted.

Contact Officer:

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Report approved by: Bernard Clarke – Head of Strategic Finance.

3.0 DETAILS

- 3.1 In September it was reported to Committee that recommendations from four audit reports were still outstanding. The recommendation relating to **Treasury Management** has been implemented and those relating to **Council Tax** and **NNDR** are subject to progress made in addressing the findings of the consultant's report on Revenues and Benefits. It was also reported that the **IT Back-up and Restore** report's implementation dates had been put back to a later date. Despite reminders, I am currently awaiting feedback from the Head of ICT on whether the revised deadlines were met.
- 3.2 **Data Quality** and **Partnerships** audit reports. Progress has been made in implementing the Data Quality recommendations although one has been deferred because of the impact of the service prioritisation exercise. All Partnership recommendations have been deferred because of service prioritisation. No revised dates have been suggested for any of these recommendations.
- 3.3 **Use of Natural Resources.** Revised implementation dates have been agreed with the Head of Environmental Services.

4.0 IMPLICATIONS

4.1 Financial

- 4.1.1 The Head of Strategic Finance comments that there are no financial implications in this report.

4.2 Legal Issues (Monitoring Officer)

- 4.2.1 The Head of Legal and Property Services comments that there are no legal issues in the report. The Council has a responsibility to ensure that it maintains an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper practices in relation to internal control.

4.3 Potential Risks

4.3.1

Potential Risk	Likelihood	Impact	Overall score
Progress in implementing Internal Audit recommendations is not monitored, recommendations are not implemented and as a consequence, internal controls are weakened.	1	3	3

Background Papers

The following background papers were used in the preparation of this report. If you wish to inspect or take copies of the background papers, please contact the officer named on the front page of the report.

Internal Audit Files

File Reference

None.