

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Internal Audit Progress Report

1.0 SUMMARY

- 1.1 This report gives details of the progress made in implementing the recommendations of the internal auditor.

2.0 RECOMMENDATIONS

- 2.1 Note the Internal Audit Progress Report Against the 2014/15 Audit Plan
- 2.2 Approve amendments to the Audit Plan as at 2 June 2014
- 2.3 Agree removal of implemented recommendations (see Appendix 3)
- 2.4 Agree the changes to the implementation date for 8 recommendations (paragraph 2.6) for the reasons set out in Appendix 3.

Contact Officer:

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Report approved by: Alan Power, Head of Finance

3.0 DETAILS

- 3.1 The Shared Internal Audit Service (SIAS) latest Progress Report is attached at Appendix 1.
- 3.2 Details of progress against the Internal Audit Plans for 2013/14 are attached at Appendix 2.
- 3.3 Appendix 3 provides information on recommendations which remain outstanding from audits carried out in 2010/11, 2011/12, 2012/13 and 2013/14 and detail only those recommendations which were not resolved at the time of the last report together with new audit reports issued since that time. New reports and new comments are shown in bold italics.
- 3.4 There are six new requests for extensions to time for to complete the implementation of recommendations. The Audit Committee at its January 2014 meeting agreed eleven such requests and the 'Not Yet Due' column below has been amended.
- 3.5 The table below summarises progress in implementation of the recommendations:

| Year | Recommendations made No. | Implemented | Not yet due | Outstanding & Request made for Extended Time | Percentage implemented % |
|---------|--------------------------|-------------|-------------|--|--------------------------|
| 2010/11 | 213 | 211 | 1 | 1 | 99 |
| 2011/12 | 114 | 111 | 0 | 3 | 97 |
| 2012/13 | 49 | 47 | 0 | 2 | 92 |
| 2013/14 | 68 | 37 | 27 | 4 | 54 |

4.0 IMPLICATIONS

4.1 Financial

- 4.1.1 None Specific.

4.2 Legal Issues (Monitoring Officer)

- 4.2.1 None Specific.

4.3 Equalities

None Specific.

4.4 Potential Risks

There are no risks associated with the decisions members are being asked to make.

APPENDICES

- Appendix 1 Shared Internal Audit Service Progress Report
- Appendix 2 Progress against the Audit Plan
- Appendix 3 Progress on Recommendations