

**Report to:** Audit Committee

**Date of meeting:** 29 September 2014

**Report of:** 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 September 2014

2.3 Agree removal of implemented recommendations (see Appendix 3)

2.4 Agree the changes to the implementation date for 18 recommendations (paragraph 2.6) for the reasons set out in Appendix 3.

**Contact Officer:**

For further information on this report please contact: -  
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**Report approved by:** Joanne Wagstaffe Director 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 2014/15 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. Appendix 4 shows the position statement on the audit of the Charter Place development.

3.4 Since the Committees meeting in June 2014, there are eight new requests for extensions to time to complete the implementation of the recommendations.

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	1	2	97
2012/13	49	47	0	2	96
2013/14	93	58	22	13	62
2014/15	6	2	4	0	33

### 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**

4.3.1 None Specific.

#### 4.4 **Potential Risks**

4.4.1 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
- Appendix 4 Position Statement – Charter Place Development