AUDIT TRACKER

Head of Finance

1   Purpose

1.1   To provide an update to Members of the Audit Committee on the implementation of previous Audit recommendations.

2   Recommendations/for decision

2.1   The Committee is asked to discuss the report and note the progress reported.

3   Executive summary

3.1   The Audit Committee has received various different formats of Tracker reports at recent meetings.

3.2   At the March meeting of the Audit Committee it was agreed that two reports should be presented at the Committee's main quarterly meetings:

a) List of Audit reports issued since the last quarterly meeting, showing for each report the area reviewed, the audit opinion, no. of recommendations, priority of all recommendations. See Appendix A, Audit Summary Report.

b) Report of all High, Medium and Low recommendations outstanding which have not been implemented and have exceeded their target dates by more than three months. See Appendix B, Overdue Recommendations Report.

c) The Committee also requested figures showing the number of recommendations which had been implemented and closed during the period.

3.3   The database behind the Tracker system has been extensively reviewed during the last few months and additional entries created for External Audit reports and for the Annual Governance Statement and outstanding Statement of Internal Control items.

3.4   For this first Audit Summary report the period of the report has been extended to show all systems and value for money audit reports issued from the beginning of April 2007 to date. Future reports will be restricted to reports issued since the previous report to Committee.

3.5   The number of recommendations issued during 2006/7 and 2007/8 which have been implemented and closed is 132.

3.6   The reports attached have been prepared to meet the new requirements.

4   Resource implications

4.1   Resources required to complete the Tracker and report to Committee are included in the annual Internal Audit Plan.

5   Response to Key Aims and Outcomes

5.1   Internal Audit is a key part of the governance, performance management and assurance framework for the Council. This framework is designed to ensure optimum delivery of the Council's key aims and outcomes.

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Background Documents