AUDIT TRACKER

Corporate Director (Resources)

1   Purpose

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

2   Recommendations

2.1   The Committee is requested to:

a) Discuss the report and note the progress reported;

b) Consider whether it would be appropriate to include future Tracker reports in a Briefing Note in advance of the meeting, so that Members can request additional information about outstanding areas of risk where recommendations hve not been implemented as expected.

3   Executive summary

3.1   At the Audit Committee meeting held in March 2008 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, number of recommendations, priority of all recommendations. See Appendix A, Audit Summary Report which shows all reports finalised so far this financial year.

b)   Report of 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.

3.2   The number of recommendations implemented and closed during the period from April to September 2008 is 31.

3.3   There are a number of outstanding recommendations on the Tracker which relate to a review of AVDC's charging policy undertaken in 2007-8. These have not yet been implemented which means there is a risk that AVDC is missing opportunities to increase income. The new Head of Finance has now taken over responsibility for the implementation of these recommendations. They will continue to be monitored and progress reported to the Audit Committee.

3.4   In order to keep the Tracker information up to date, Internal Audit contact the responsible officers for information on the implementation of recommendations. There is then a delay while it is reported to Members at the Committee meeting. It is suggested that circulating the Tracker information as

a Briefing Note would enable Members to ask questions about particular outstanding areas of risk in advance of the Committee Meeting. It would then be possible to arrange for responsible officers to provide a fuller explanation at the meeting if required.

4   Resource implications

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

5   Response to Key Aims and Objectives

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 objectives.

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Background Documents   Names of Background documents