






Appendix A: Update on Progress of Audit Recommendations

Status of Internal Audit Recommendations – 31 January 2019

Audit Assignments	Date of final audit report	Overall Assurance	No of recommendations made	No of recommendations Implemented	Implemented since last meeting	Direction of Travel (see notes)	Status of recommendations at 1 February 2019								
							Red	Amber	Green						
							<table border="1"> <tr> <td style="background-color: red; color: black;">Red</td> <td>Recommendation has not yet been implemented and will not meet the original deadline</td> </tr> <tr> <td style="background-color: orange; color: black;">Amber</td> <td>Recommendation is progressing, not due to be actioned yet.</td> </tr> <tr> <td style="background-color: green; color: black;">Green</td> <td>Recommendation has been actioned</td> </tr> </table>	Red	Recommendation has not yet been implemented and will not meet the original deadline	Amber	Recommendation is progressing, not due to be actioned yet.	Green	Recommendation has been actioned		
Red	Recommendation has not yet been implemented and will not meet the original deadline														
Amber	Recommendation is progressing, not due to be actioned yet.														
Green	Recommendation has been actioned														
2016/17															
Core Financial Controls	June 2017	Substantial	8	8	1		0	0	8						
2017/18															
Fleet Management	July 2017	Substantial	2	1	0		1*	0	1						
Property Management	February 2018	Substantial	1*	0	0		0	1	0						
Core Financial Controls	June 2018	Substantial	7	4	0		2***	1	4						
2018/19															
Information Security	November 2018	Reasonable	3	2	2		0	1	2						
Totals			21	15	2		3	3	15						

Notes for Overview and Audit Committee:

* **Fleet Management 2017/18** – The outstanding recommendation relates to the use of the Tranman System, this will be looked at in more detail as part of the BaSI project (Business and Systems Integration) to ensure a full understanding of the current functionality, whether training is needed on the system and the way in which it can be further developed (or replaced) to meet the business requirements.

** **Property Management 2017/18** – There is one low priority action due to be completed in financial year 2019/20

*** **Core Financial Controls 2018/19** – One outstanding recommendation relates to an update of the Financial Instruction for Debt Management this will be updated along with any other necessary amendments and presented to O&A Committee in Oct/Nov 2019. The other outstanding recommendation relates to updating the expenses and purchasing card guidance to clarify rules on hospitality. An updated expenses policy was presented and agreed at Joint Consultation Forum on 17 January 2019. To allow time for education and training for employees and managers, guidance will be implemented during quarter one 2019/20.

Direction of travel indicates how well recommendations have been progressed since previous Overview and Audit Committee meeting.



Further recommendations have been implemented in period



No recommendations due for implementation in period



Recommendations due for implementation have not been actioned