**AUDIT COMMITTEE – 26 JULY 2016**

**PART I – DELEGATED**

**6. Internal Audit RECOMMENDATIONS**

(DoF)

1. **Summary**

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

2. **Details**

2.1 The Shared Internal Audit Service (SIAS) latest Progress Report is attached. Also attached are Appendices 3-9 giving details of the outstanding recommendations and the actions completed since the last report to this Committee.

2.2 At this Committee’s meeting on 28 June 2016, the request was that these appendices be brought back to this meeting duly updated to reflect the following:

* Revised wording on the appendices header
* Reversal of the extensions to the following audits as these were not agreed by Committee in March 2016. These audits are the subject of separate report from officers also in the Committee agenda to be considered:
  + - * Health & Safety
      * Asset Management
      * Diesel Usage
* Updates on other recs where the latest target date has not yet been reached.

2.3 Since the last Committee meeting the ICT audit reports and the Revenues and Benefits reports have been reviewed by the Director of Finance and revised management comments have been recorded – as agreed at the previous committee meeting, the previous management comments have been removed from the ICT audits (although a record of them is still held).

3. **Options/Reasons for Recommendation**

3.1 The recommendations allow the internal audit log to be updated as per the Committee’s instructions.

4. **Policy/Budget Implications**

4.1 The recommendations in this report are within the Council’s agreed policy and budgets.

5. **Financial, Legal, Equal Opportunities, Staffing, Environmental, Community Safety, and Customer Services Centre, Website and Risk Management Implications**

5.1 None specific.

6. **Recommendation**

6.1 That the Committee note and agree the revisions to the Internal Audit Recommendations Log.

6.2 That the Committee note the implemented management actions to the recommendations in the log and agree that these are now removed from future revisions of the log.

6.3 That the Committee agrees the changes to the implementation date for 16 recommendations for the reasons set out in Progress report and note that the remaining 4 recommendations are subject to separate reports shown elsewhere on this agenda.

**Background Papers**  None

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**APPENDICES / ATTACHMENTS**

Attachment 1 SIAS Progress report.

Attachment 2 Internal Audit Recommendations Log (Appendices 3-9)