

**To: Audit & Governance Committee**

**Date: 16th April 2012**

**Item No:**

**Report of: Head of Finance**

**Title of Report: Progress on Implementation of Audit Recommendations**

## **Summary and Recommendations**

**Purpose of report:** To report progress on the implementation of internal and external audit recommendations.

**Policy Framework:** Financial Control

### **Recommendation(s):**

The Audit and Governance Committee is asked to note progress with the recommendations as listed in the Appendix.

Appendix A – Internal and External Audit recommendation tracker

### **Summary**

1. The outcomes of all internal and external audit reports are reported to this Committee. Each report includes recommendations or agreed actions, a summary of those which remain outstanding together with updated management responses are provided in Appendix A.

### **Recommendation tracking**

2. Each recommendation is marked with a % complete which correlates to a red/amber/green rating depending on their percentage complete. Up to 25% complete are marked red, between 25% and 75% complete are amber and over 75% complete are green.
3. Any recommendations that were noted as 100% complete at the last meeting have been removed from the tracker.

### **External Audit Recommendations**

- 4 There are no recommendations showing as red on the external audit recommendation tracker.
- 5 There are 9 recommendations arising from the audit of the 2010/11 accounts, which will be implemented as part of the 2011/12 close down process. The due date for these is 30<sup>th</sup> June 2012. The recommendations are showing 0% complete but showing as Green as they have not breached their implementation date.
- 6 There are 4 recommendations that are not 100% complete, these are not passed their agreed implementation dates and two are more than 50% complete. These recommendations are expected to be fully implemented by their due date.
- 7 There are 16 external audit recommendations that are being reported as 100% complete and will be removed from the next report.

### **Internal Audit recommendations**

- 8 There have been two internal audit reports finalised since the last meeting and these recommendations have been added to the tracker, these are:
  - **Housing Benefit – Low Risk Rating** – This report contains two low and one medium rated recommendation. One of these recommendations has been complete the other two have not yet been completed, however work is progressing to ensure that they completed by their expected implementation dates.
  - **Commercial Property – High Risk Rating** – This report contains two high, one medium and two low rated recommendations. Two of these recommendations have been complete, the rest are marked Green as they have not breached their implementation date, and work is progressing to ensure they are complete on time.
- 9 There are 3 recommendations on the internal audit recommendation tracker that are not 100% complete, these have not yet breached their implementation date and progress is being made on each to ensure completion.
- 10 There are 11 internal audit recommendations that are being reported as 100% complete and will be removed from the next report.
- 11 There are no internal audit recommendations that are more than three months over their revised implementation date.

### **Financial Implications**

- 12 Whilst this report is primarily for noting there is the potential that financial implications could arise for the Council if recommendations are not implemented and the internal audit of processes and procedures highlight areas of risk.

**Legal Implications**

13 There are no legal implications arising from the recommendations in this report.

**Equalities Impact**

14 There are no Equalities implications arising from the recommendations in this report.

**Climate change/environmental Impact**

15 There are no Climate Change implications arising from the recommendations in this report.

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**Background papers:** None

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