
AUDIT IMPROVEMENT ACTION PLANS

Purpose of Report

1. To review the progress made in implementing the recommendations agreed in Improvement Action Plans arising from both External and Internal Audit reports.

Background

2. This report considers recommendations agreed to be implemented by 30th November 2006. The report considers both External Audit work together with Internal Audit recommendations from audit assignments classed in the highest priority categories.

Information and Analysis

External Audit Action Plans

3. PricewaterhouseCoopers have commented as follows:-

“There is nothing we wish to bring to your attention on this matter this quarter.”

Internal Audit Action Plans

4. Only recommendations categorised as priority ‘High’ and ‘Medium’ are included. These relate to issues considered to have fundamental or significant control issues.
5. A quarterly follow up of audit recommendations with service departments identifies recommendations that have not been implemented by their due date. Depending upon the reason for the delay in implementation and the criticality of the recommendation, the Chief Internal Auditor may authorise a time extension. Such reasons may include resourcing issues, unforeseen external factors, implementations almost completed, etc. In this respect, some six outstanding recommendations have had a time extension authorised covering bank reconciliation (documentation of procedures), the arts collection (future direction of - three recommendations), supported living (contractual issue) and a secondary school (contractual and tendering arrangements).
6. The only areas where recommendations have not been fully implemented within the agreed timescales are as follows:-

Development and Environment

Contracts Audit, Highways and Bridges

7. It was agreed that businesses processes would be documented to aid the contract management process and provide a more consistent approach which could be monitored by management on an ongoing basis. Business processes would then be reviewed on at least an annual basis to ensure they remained up to date.
8. Implementation remains ongoing, in all three sections of – Consultancy Highways, Traffic Management and Road Safety and Highway Maintenance and Road Bridge Design. This Division covers a very wide range of services and due to tight staff resources and the size of this project, progress has been slower than anticipated. Completion is now expected in December 2007.

Legal Implications

9. This report has been considered by the Borough Solicitor for legal implications in accordance with the Council's approved procedures. There are no issues which the Borough Solicitor considers need to be brought to the specific attention of Members, other than those highlighted in the report.

Section 17 of the Crime and Disorder Act 1998

10. The contents of this report have been considered in the context of the requirements placed on the Council by Section 17 of the Crime and Disorder Act 1998, namely, the duty on the Council to exercise its functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can to prevent, crime and disorder in its area. It is not considered that the contents of this report have any such effect.

Recommendations

11. It is recommended that the report detailing current progress in implementing Audit Improvement Action Plans be noted.

Brian James
Chief Internal Auditor

Background Papers

Departmental Responses to Audit Services Quarterly Follow-up of Audit Recommendations

Brian McGuire: Extension 2142