

## **UPDATE ON AUDIT & CORPORATE GOVERNANCE COMMITTEE RESOLUTIONS AND RECOMMENDATIONS - MAY 2007 TO JUNE 2008**

**Report By: Chief Internal Auditor**

### **Wards affected**

1. County-wide.

### **Purpose**

2. The purpose of this report is to identify the resolutions and recommendations made by the Audit & Corporate Governance Committee between May 2007 and June 2008 that require further monitoring because:
  - i. The position reported to the Committee by the responsible officer was satisfactory but the matter is not yet concluded – ‘open and ongoing’ items.
  - ii. The position reported to the Committee by the responsible officer was not satisfactory.

### **Financial Implications**

3. There are no financial implications arising as a direct result of this report.

### **Recommendation**

**THAT (a) Subject to any comments by the Audit & Corporate Governance Committee, the report is noted.**

### **Reasons**

4. As requested, the Director of Resources prepared a report on the action taken in respect of all Audit & Corporate Governance Committee resolutions and recommendations between May 2007 and June 2008 for the Committee’s last meeting on 25 September 2008. This information was provided as Appendix 1 to the Chief Internal Auditor’s first interim audit assurance report for 2008/09 (item 9 on the agenda for that meeting).
5. The Committee resolved that the Chair and Vice Chair of the Audit & Corporate Governance Committee should meet with the Director of Resources and the Chief Internal Auditor to discuss the resolutions and recommendations listed in Appendix 1 to the first interim assurance report for 2008/09. The Committee authorised the Chair, Vice Chair and Director to close, or close with minor amendments, those items that had been dealt with satisfactorily (minute 115 refers).

## Considerations

6. Appendix 1 to the Chief Internal Auditor's first interim assurance report for 2008/09 showed that the Audit & Corporate Governance Committee had made 65 resolutions and recommendations that required action by officers.
7. Forty six of the items were closed as a result of the discussion between the Chair, Vice Chair, Director of Resources and Chief Internal Auditor. The situation for the remaining items is summarised in the following table:

<b>Status of the Audit &amp; Corporate Governance Resolutions and Recommendations</b>	<b>Number</b>	<b>Percentage %</b>
Closed	46	71
Open and ongoing	10	15
Unsatisfactory response from the responsible officer	9	14
<b>Total</b>	<b>65</b>	<b>100</b>

8. Appendix 1 to this report sets out the Chair and Vice Chair's comments on the 19 items that were identified as requiring further monitoring. The responsible officers have been sent a copy of Appendix 1 and their comments / actions are set out in the Chief Internal Auditor's second interim audit assurance report for 2008/09 which appears later on the agenda for this meeting.

## Risk Management

9. The Audit & Corporate Governance Committee oversees the council's internal control environment. There is the risk that resolutions and recommendations made by the Committee are not actioned by officers, which would have an adverse effect on the council's internal control environment. To mitigate this risk the Chief Internal Auditor will keep the Committee informed of action taken by officers in response to their resolutions and recommendations as part of his routine audit assurance reporting arrangements.

### BACKGROUND PAPERS

The Chief Internal Auditor's First Interim Audit Assurance for 2008/09 dated 25 September 2008.