

## **FOLLOW UP OF AUDIT COMMISSION RECOMMENDATIONS**

**Report By: Principal Audit Manager**

### **Wards affected**

County-wide

### **Purpose**

To inform Members on the current position in relation to follow up action on past Audit Commission report recommendations.

### **Financial Implications**

None

### **Reasons**

Previously the Audit Commission discussed the issue of agreement and implementation of Audit Commission recommendations with the Director of Resources and the Principal Audit Manager.

### **Considerations**

1. In the past it was unclear whether the Council was fully addressing all recommendations from the work that the Audit Commission carried out. As previously reported to the Audit Committee, the Audit Commission was carrying out at stock-take of outstanding recommendations it wishes to see pursued.
2. The stock-take has now been completed and identified recommendations made as part of 2004/05 audit (excluding those relating to Internal Audit) that require action.
3. On 7th April 2006 the Audit Committee approved formal procedures for dealing with Audit Commission reports, which included informing the Committee on progress being made on recommendations.
4. The Action Plan at Appendix 1 sets out the recommendations that the Audit Commission have identified from past reports that now require action, with the current status and actions and deadlines proposed by management.
5. Progress on the action plan will be reported to the Audit Committee.

### **Risk Management**

6. The Council now has in place a Statement of Internal Control Assurance Framework, which was approved by the Audit Committee. Part of the process involves actions that arise from the Council's Annual Audit and Inspection letter

and associated reports. Lack of action on the Council's part could have an adverse effect on the Council's Use of Resources score at the next assessment.

## **RECOMMENDATIONS**

**THAT the action plan on the Follow up of Audit Commission Recommendations at Appendix 1 to the report be endorsed.**

## **BACKGROUND PAPERS**

- CIPFA guidance on the Statement of Internal Control.