

BRECKLAND COUNCIL

Report of the Deputy Audit Manager to the AUDIT COMMITTEE – 25 November 2011

Report on the Status of Audit Recommendations due for Implementation by 30 September 2011

1. Purpose of Report

- 1.1 The purpose of this report is to inform members of the progress made in implementing audit recommendations due at 30 September 2011.

2. Recommendations

- It is recommended that the Committee:
- 2.1 Note the progress made to implement audit recommendations due at 30 September 2011

Note: In preparing this report, due regard has been had to equality of opportunity, human rights, prevention of crime and disorder, environmental and risk management considerations as appropriate. Relevant officers have been consulted in relation to any legal, financial or human resources implications and comments received are reflected in the report.

3. Information, Issues and Options

3.1 Background

- 3.1.1 We report the status of Internal Audit recommendations due for implementation on a 6 monthly basis to this Committee.
- 3.1.2 In reporting the status of audit recommendations in June 2011, we identified that due to changes in management areas of responsibility, and re-appraisal of recommendations in light of financial pressure, there had been a decrease in the proportion of audit recommendations that had been completed at that stage.
- 3.1.3 In June 2011, members requested additional information to be included on Appendix 2 in order to:
- Highlight both the original dates for implementing recommendations, and the revised deadlines established where recommendations were outstanding;
 - Provide updates on progress made in respect of all recommendations where revised deadlines had been set.
- 3.1.4 We have since amended Appendix 2 to incorporate these requirements; for clarity, Appendix 2 will not include those recommendations where the original deadline for implementing a recommendation has not yet been reached.

4. Overall Position

- 4.1.1 The number of outstanding recommendations, listed per audit, is attached at **Appendix 1**. A summary of the current and previously reported position is as follows:

Recommendation status at:	31.3.11		30.9.11	
	No.	%	No.	%
Due for Implementation	56		61	
Completed / Superseded	22	39.3	38	62.3
Outstanding	34	60.7	23	37.7
Unable to Confirm Status	0	0	0	0

- 4.1.2 It is pleasing to report, following the issues highlighted in 3.1.2 above, the Council has returned to a higher level of implementation of audit recommendations over this period. Further details in respect of outstanding recommendations are included at **Appendix 2**.
- 4.1.3 We previously reported that the changes in management had particularly affected the implementation of recommendations in respect of planning and development control. Issues around the approval processes have now been resolved, however, as demonstrated by Appendix 2, 4 recommendations remain outstanding – an upgrade to the Ocella planning system is required to resolve these issues. We will be undertaking a further audit of the Planning and Development Control functions in December 2011.
- 4.1.4 Two high priority recommendations remain outstanding, both in respect of asset management. The Asset Management Plan is now scheduled to be completed following agreement of the Corporate Plan, to help inform asset management priorities. The remaining recommendation relates to the building maintenance and street lighting contracts – whilst the building maintenance contract is now complete, ESPO, who are tendering the street lighting contract, are still producing tender documents.
- 4.1.5 We have been undertaking work with the IT team to resolve several long-outstanding recommendations. Whilst this has not resulted in completion of these issues at present, there is now clear indication that resolution should be forthcoming shortly. It is positive to see that all the recommendations due at this stage from the recent audit of network infrastructure have been completed.

3.3 Options

3.3.1 None presented.

3.4 Reasons for Recommendation(s)

3.4.1 The Audit Committee is responsible for maintaining oversight of the Council's internal control systems. As a result, it is recommended that this report, highlighting progress made to implement audit recommendations and thus make improvements to the system of internal control, is noted.

4. Risk and Financial Implications

4.1 Risk

4.1.1 None

4.2 Financial

4.2.1 None

5. Legal Implications

5.1 None

6. Other Implications

- a) Equalities: None
- b) Section 17, Crime & Disorder Act 1998: None
- c) Section 40, Natural Environment & Rural Communities Act 2006: None
- d) Human Resources: None

e) Human Rights: None

f) Other: None

7. Alignment to Council Priorities

7.1 Seeking improvements in the internal control environment will support the Council in delivering all of its corporate objectives.

8. Ward/Community Affected

8.1 All

Background Papers

None

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Key Decision Status (Executive Decisions only):

Non Key

Appendices attached to this report:

Appendix 1 – Agreed Systems and Computer Audit Recommendations

Appendix 2 – Outstanding Audit Recommendations