

BRECKLAND DISTRICT COUNCIL

Report of: Head of Internal Audit

To: Governance and Audit Committee 14 December 2018

Author: Faye Haywood, Internal Audit Manager for Breckland DC

Subject: Follow Up Report on Internal Audit Recommendations

Purpose: This report provides members with the position on the progress made by management in implementing agreed Internal Audit recommendations as at 30 November 2018.

Recommendation(s):

- 1) That members agree the contents of the report.

1.0 BACKGROUND

- 1.1 The Governance and Audit Committee receive updates on management's implementation of agreed audit recommendations. This report forms part of the overall reporting requirements to assist the Council in discharging the responsibilities in relation to its Internal Audit Service.
- 1.2 The Public Sector Internal Audit Standards require the Chief Audit Executive to establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action. The frequency of reporting at Breckland District Council is twice yearly.
- 1.3 To comply with the above this report includes the status of agreed actions.

2.0 CURRENT PROGRESS

- 2.1 The Governance and Audit Committee are asked to receive and note the year end position in relation to the completion of agreed internal audit recommendations.

3.0 REASONS FOR RECOMMENDATION

- 3.1 The Governance and Audit Committee are requested to receive and note the Follow Up Report on the implementation of Internal Audit recommendations. In doing so, the Committee is ensuring that it is kept up to date and informed as to the extent to which management has progressed Internal Audit recommendations as at 30 November 2018.

4.0 IMPLICATIONS

4.1 Corporate Priorities

- 4.1.1 Internal Audit helps to ensure that the service areas reviewed are working towards the efficient and effective delivery of the Council's corporate priorities.

4.2 Risk Management

4.2.1 Failure to implement or improve internal controls may lead to the risks associated with those controls materialising.

Background papers: - None

Lead Contact Officer

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Director / Officer who will be attending the Meeting Faye Haywood, Internal Audit Manager

Key Decision: No

Exempt Decision: No

Appendices attached to this report: Follow Up Report on Internal Audit Recommendations