

REPORT TO: AUDIT AND RISK MANAGEMENT SUB-COMMITTEE 15/05/06

REPORT ON: INTERNAL AUDIT REPORTS – SUMMARY OF PROGRESS ON IMPLEMENTING RECOMMENDATIONS

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 322-2006

1. PURPOSE OF REPORT

To submit to Members of the Audit and Risk Management Sub-Committee an update on progress in implementing internal audit recommendations previously reported to Management.

2. RECOMMENDATIONS

The Sub-Committee Members are asked to note the information contained herein.

3. FINANCIAL IMPLICATIONS

None

4. LOCAL AGENDA 21 IMPLICATIONS

None

5. EQUAL OPPORTUNITIES

None

6 BACKGROUND

- 6.1 The 2003 CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom states, "internal audit should follow up on management action arising from its assignments". The Code also states "it is for the Head of Internal Audit to determine the need for and the form of follow-up action" and that such action should include "a review of the timeliness and effectiveness of its recommendations".
- 6.2 The Internal Audit Annual Plan includes a specific allocation for follow-up work. Previously internal audit staff have undertaken such reviews and the remit has been to assess whether or not each of the recommendations arising from the original review agreed with Management, had been implemented within the given timescales. The outcomes of such reviews are formally reported to Management and subsequently the Executive Summaries are included as part of the standing item on Internal Audit Reports submitted to the Audit and Risk Management Sub-Committee.
- 6.3 In Report No. 320-2005, submitted to the Audit and Risk Management Sub-Committee on 16th May 2005 the External Auditor recommended that the "Council should establish a system to monitor progress on and implementation of agreed recommendations from audit reports and such progress should be reported to the Audit and Risk Management Sub-Committee". For internal audit reports not previously subject to a specific follow-up review a system has been established to obtain formal assurances from Management to confirm that

the agreed action has been taken to strengthen systems operating within Departments. Attached at appendix A is a schedule which details the progress reviews which have been undertaken by the Internal Audit Service and summarises the progress regarding the implementation of the recommendations.

DAVID K DORWARD
DEPUTE CHIEF EXECUTIVE (FINANCE)

05 May 2006

BACKGROUND PAPERS

None

INTERNAL AUDIT REPORTS – SUMMARY OF PROGRESS ON IMPLEMENTING RECOMMENDATIONS					
Report No.	Department	Subject	Number of Recommendations		Other Comments
			Due to be Implemented	Implemented	
2004/07	Support Services	Starters and Leavers (Architectural Services)	3	3	
2004/08	Leisure and Communities	Starters and Leavers (Communities)	2	2	
2004/09	Dundee Contract Services	Starters and Leavers	4	3	Outstanding action relates to staff personal files which is currently being actioned. Projected to be complete by end of May 2006
2004/10	Economic Development	Starters and Leavers	1	1	
2004/11	Environmental Health	Starters and Leavers	2	2	
2004/13	Housing	Starters and Leavers	2	2	
2004/16	Finance Revenues	Starters and Leavers	1	1	
2004/17	Social Work	Starters and Leavers	3	3	
2004/19	Planning & Transportation	Starters and Leavers	1	1	
2004/20	Leisure & Arts	Starters and Leavers	1	1	
2004/23	Finance General	Use of Personal Computers	7	7	
2004/24	Finance Revenues	Use of Personal Computers	5	5	
2004/25	Scientific Services	Starters and Leavers	1	1	
2004/26	Waste Management	Starters and Leavers	1	1	
2004/29	Planning & Transportation	Car Parking	11	7	Outstanding actions to be addressed as part of ongoing implementation of Civica System. Projected to be complete by end of June 2006.
2004/40	Environmental Health & Trading Standards	Dog Kennels	13	13	