

Update on Internal Audit Recommendations 2022/23

The Internal Audit division maintains a log of all Internal Audit Reports issued. The recommendations made as part of these Reports are uploaded onto the Council's Performance Information Monitoring System (PIMS).

The responsible officer for each recommendation is required to update PIMS with the actions taken to address the identified issues.

The information below details the progress status of Internal Audit recommendations relating to the 2022/23 financial year.

Recommendation Ratings	Total Recommendations Made	Action Complete	Action Outstanding / Off-Target	Target date not yet reached	% Complete per Recommendation Rating
3*	3	2	0	1	67%
2*	77	62	2	13	81%
1*	33	28	1	4	85%
	113	92	3	18	
		81%	3%	16%	

Information relating to all outstanding, or off-target, recommendations is detailed on the following pages.

ACTION OUTSTANDING / OFF TARGET

Report Reference: 1122008 VAT
Action Status: Off Target – with revised Target Date set
Action Target Date: 31.12.2023 (Revised Target Date: 15.03.2024)
Recommendation Rating: **

Brief Description of Issue/Recommendation:

A guidance document to provide basic VAT advice has not been drafted or distributed to Authority staff members.

Agreed Action:

A VAT guidance document is in the process of being drafted which will act as a basic reference document and will also contain key contacts/information for any further VAT queries.

Current Position:

Good progress is being made with production of the VAT guidance document, however, unfortunately we have not achieved the 31 December 2023 target. Revised target date for completion of the document is 15 March 2024.

Report Reference: 2122006 Risk Management Arrangements
Action Status: Off Target
Action Target Date: 31.12.2023
Recommendation Rating: **

Brief Description of Issue/Recommendation:

The Risk Management Strategy in being covers the period 2017-2022.
The Risk Management Strategy should be reviewed, updated, approved, and published as a priority.

Agreed Action:

The Risk Management section is in the process of reviewing and updating the Risk Management Strategy.

Current Position:

A consultation review of Risk Management arrangements has taken place during 2023 with an external Consultant; the results of that review have recently been received, with recommended enhancements to be actioned. The review of the Risk Management Strategy was delayed to enable us to fully consider the results of the external consultation review, and ensure all relevant aspects raised within that review would be covered within the revised Strategy. Revised Strategy to be complete by 30 September 2024.

Report Reference: 2122006 Risk Management Arrangements

Action Status: Off Target

Action Target Date: 31.12.2023

Recommendation Rating: *

Brief Description of Issue/Recommendation:

It was recommended in the previous audit that: 'A complete audit trail of the initial risk being identified, either from the Department or CMT, through to the authorisation provided to the Principal Risk Officer to update the Register should be available for all risks either added to, or removed from, the Corporate Risk Register'.

The Principal Risk Officer has advised that a new process was implemented in December 2021, however this process hasn't been documented.

The new process, to provide a complete audit trail of risks, implemented in December 2021, should be documented.

Agreed Action:

The Transformation team will assist the Risk Management section to review and update the process and document.

Current Position:

Whilst the process has been developed, agreed and adopted, it has not yet been formally documented.

The process will be formally documented by 31 March 2024.
