

SOUTH HOLLAND DISTRICT COUNCIL

Report of: Head of Internal Audit for South Holland DC

To: Governance and Audit Committee, 28 February 2019

Author: Emma Hodds, Head of Internal Audit and Faye Haywood, Internal Audit Manager

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 28 February 2019.

Recommendation(s):

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

1.0 BACKGROUND

- 1.1 The Governance and Audit Committee receives an update 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 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.
- 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 current position in relation to the completion of agreed 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 28 February 2019.

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 Emma Hodds and Faye Haywood

Key Decision: No

Exempt Decision: No

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