

THE HIGHLAND COUNCIL

Audit and Scrutiny Committee

Date: 20th August 2009

Agenda Item	6
Report No	AS/16/09

Action Tracking Report – Period 1st September 2008 to 30th July 2009

Report by Head of Internal Audit and Risk Management

Summary

This report provides assurance to Members that the agreed actions arising from Internal Audit reports have been satisfactorily implemented by management. The last report was provided at the meeting of 2nd October 2008, which detailed the audits action tracked for the period up to 31st August 2008. This report provides information for the period 1st September 2008 to 30th July 2009.

1. Action Tracking Process

1.1 The action tracking process can be summarised as follows:

- Audit reports contain an Action Plan which details the areas of concern; management agreed action; target date for implementation; and the title of the Officer responsible for implementation.
- Once all of the target dates in the audit report have passed, the audit recommendations are action tracked. This involves contacting the appropriate Manager(s) to confirm that the agreed actions have been implemented.
- Where Managers have failed to implement these, they are asked to give the reasons why. If this response is considered to be unsatisfactory, it is subject to further audit investigation. Alternatively, a revised implementation date will be agreed and this is action tracked once this date has expired.

1.2 In addition to the action tracking process, any audits where the finding was allocated a grade 1, i.e. it was considered to constitute a major control weakness, it is subject to a separate “follow up” audit which is reported individually. The 2009/10 audit plan has 4 such audits:

- Common Good Funds;
- Grants to Voluntary Organisations;
- Energy Management;
- Compliance with RIP(S)A.

1.3 The report attached as Appendix 1 provides a summary of audit reports issued which have been recently action tracked. This shows:

- 52 audit recommendations were made, of which 51 have been implemented by Management;
- Only 1 audit recommendation remains outstanding, which relates to the need for a policy for the VISA purchase card scheme. This will be addressed shortly as

part of the review of Financial Regulations, which is due to be undertaken by October 2009:

Recommendation

Members are invited to note the above report.

Signature:

Designation: Head of Internal Audit and Risk Management

Date: 11th August 2009

Ref:

Background Papers

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Action Tracking Report – Highland Council Completed Actions

Report Ref.	Report Name	Final Issued	Recommendations			Comments
			Total	Cleared	Outstanding	
HC39/004	School Meals (Secondary Schools)	20/11/08	1	1		
HG54/001	Throughcare and Aftercare Payments	23/05/08	9	9		
HH15/004	Private Use of Vans (Follow up)	15/12/08	5	5		
HK06/003	Council Tax – Property Database Update Procedures	13/11/08	2	2		
HK07/003	Use of Contract Suppliers	22/05/08	7	7		
HK07/005	Creditors – Set up and Maintenance of Suppliers	29/10/08	6	6		
HK11/007	General Ledger	22/05/08	4	4		
HK38/001	Purchase Cards	20/03/08	5	4	1	The outstanding recommendation relates to the formulation of a policy for the VISA purchase card scheme. This policy will be addressed as part of the biennial review of Financial Regulations, which is due in October 2009.
HL20/002	Receipt of Tenders	22/04/08	6	6		
HL35/001	Joint Ventures Partnerships	11/03/09	2	2		One of the completed actions related to the proper establishment of a budget for the Joint Committee on Children and Young People. It should be noted that the governance arrangements relating to this budget have yet to be agreed between the Education, Culture and Sport, and Social Work Services.
HK27/002	Pension Fund Investments	31/03/09	1	1		
HL36/001	Members Allowances and Expenses	11/08/08	4	4		

Totals**52****51****1**

