

# TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Status of Internal Audit Recommendations
<b>Report of:</b>	Chief Audit Executive (Head of Corporate Services)
<b>Corporate Lead:</b>	Chief Executive
<b>Lead Member:</b>	Lead Member – Corporate Governance
<b>Number of Appendices:</b>	One

## **Executive Summary:**

Members have been updated during the course of the year on the status of the Internal Audit team. This was due to re-deployment of staff to support the Council's response to COVID-19. Positively, one member of the team has now returned to an internal audit role. As part of the team's COVID-19 recovery plan, one key action was to review the whole suite of internal audit recommendations that had been agreed to be implemented pre-pandemic. This action has been completed and the status of the recommendations can be found in Appendix 1.

## **Recommendation:**

**To CONSIDER the status of internal audit recommendations.**

## **Reasons for Recommendation:**

The implementation of internal audit recommendations is essential to ensure the Council's internal control environment remains effective. At each Audit and Governance Committee meeting, as part of the reporting of the Chief Audit Executive (CAE), an internal audit monitoring report is presented. This updates Members on the work of internal audit for the period including details of internal audit recommendations followed-up within the period. Given it is some time since internal audit formally reported to the Committee, it was felt it would be useful to refresh Members on the status of all recommendations.

## **Resource Implications:**

None.

## **Legal Implications:**

None.

## **Risk Management Implications:**

If internal audit recommendations are not implemented, it potentially leaves vulnerabilities within the internal control environment.

**Performance Management Follow-up:**

Days are allocated for internal audit to undertake follow-up work to ascertain the status of previously agreed recommendations. The outcome of this work is reported at each Audit and Governance Committee as part of an internal audit monitoring report.

**Environmental Implications:**

None.

**1.0 INTRODUCTION/BACKGROUND**

1.1 Members have been updated during the course of the year on the status of the Internal Audit team. This was due to re-deployment of staff to support the Council's response to COVID-19. Positively, one member of the team has now returned to an internal audit role. As part of the team's COVID-19 recovery plan, one key action was to review the whole suite of internal audit recommendations that had been agreed to be implemented pre-pandemic. This action has been completed and the status of the recommendations can be found in Appendix 1.

**2.0 STATUS OF RECOMMENDATIONS**

2.1 As part of the review, where recommendations have been implemented the team has sought reasonable assurance this is actually the case. The summary presented at Appendix 1 has been broken down by the recommendations that have been implemented (16), those that have been partially implemented (in progress) (11), those not yet implemented (18) and, finally, previous recommendations that have been mitigated in one way or another (10).

2.2 Given the Council's response to the pandemic, it is not unexpected that a number of recommendations remain outstanding. Where this is the case, these have been discussed with the relevant manager and revised implementation dates agreed. These will be programmed into the team's work programme moving forward.

**3.0 OTHER OPTIONS CONSIDERED**

3.1 None.

**4.0 CONSULTATION**

4.1 None.

**5.0 RELEVANT COUNCIL POLICIES/STRATEGIES**

5.1 None.

**6.0 RELEVANT GOVERNMENT POLICIES**

6.1 None.

**7.0 RESOURCE IMPLICATIONS (Human/Property)**

7.1 None

**8.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)**

8.1 None

**9.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)**

9.1 None

**10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS**

10.1 None.

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**Background Papers:** None

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**Appendices:** Appendix 1 – Status of internal audit recommendations