

**North East Derbyshire District Council**

**Audit and Corporate Governance Scrutiny Committee**

**22nd September 2021**

**Implementation of Internal Audit Recommendations**

**Report of the Internal Audit Consortium Manager**

**Classification:** This report is public  
**Report By:** Internal Audit Consortium Manager  
**Contact Officer:** Jenny.Williams@ne-Derbyshire.gov.uk

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**PURPOSE**

To present, for members' information, a summary of the internal audit recommendations made and implemented for the financial years 2018/19 - 2020/21 to date.

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**RECOMMENDATIONS**

1. That the report be noted.

Approved by the Portfolio Holder – Councillor Paul Parkin

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**IMPLICATIONS**

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**Finance and Risk:** Yes  No

**Details:**

The implementation of internal audit recommendations helps to ensure that there are effective controls in place to reduce the risk of fraud and error.

On Behalf of the Section 151 Officer

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**Legal (including Data Protection):** Yes  No

**Details:**

On Behalf of the Solicitor to the Council

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**Staffing:** Yes  No

## Details:

Click here to enter text.

On behalf of the Head of Paid Service

## DECISION INFORMATION

<b>Decision Information</b>	
<b>Is the decision a Key Decision?</b> A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds:  <b>BDC:</b> Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input checked="" type="checkbox"/> <b>NEDDC:</b> Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
<b>Is the decision subject to Call-In?</b> (Only Key Decisions are subject to Call-In)	No
<b>District Wards Significantly Affected</b>	None
<b>Consultation:</b> Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes  Details: Ward Members

### Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.

The implementation of Internal audit recommendations help to ensure that the Council is delivering high quality, cost effective services.

## REPORT DETAILS

### 1 Background

- 1.1 Internal Audit make recommendations to improve the governance, risk and control processes in place. It is important to monitor the implementation of these recommendations to improve the control environment and to reduce the risk of fraud and error.

## **2. Details of Proposal or Information**

- 2.1 This report is to inform Members of the Audit and Corporate Governance Scrutiny Committee of the number of internal audit recommendations made and the progress in respect of implementing them.
- 2.2 Appendix 1 provides an analysis of the number of recommendations made and implemented for the financial years 2018/19 – 2020/21 to date. The table also summarises the number of recommendations that have been implemented and those that are outstanding. Below this the table details every outstanding recommendation.
- 2.3 No high priority recommendations are outstanding. There are however 12 medium priority recommendations from 2019/20 and 5 from 2020/21 outstanding. As operations start to return to normal officers should now revisit these recommendations to progress their implementation.

## **3 Reasons for Recommendation**

- 3.1 To inform Members of the internal audit recommendations made and outstanding so that it can be assessed if appropriate and timely action is being taken.

## **4 Alternative Options and Reasons for Rejection**

- 4.1 Not Applicable

## **DOCUMENT INFORMATION**

<b>Appendix No</b>	<b>Title</b>
Appendix 1	Summary of Internal Audit Recommendations Made and Implemented
<b>Background Papers</b> (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
Click here to enter text.	