

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Implementation of Internal Audit Actions

Meeting/Date: Corporate Governance Committee – 7 December 2016

Executive Portfolio: Strategic Resources: Councillor J A Gray (Deputy Executive Leader)

Report by: Internal Audit & Risk Manager

Wards affected: All Wards

Executive Summary:

The Committee have requested information in respect of the progress made with introducing agreed internal audit actions. Performance for the year ending 30 October is summarised below.

	Introduced on time	Introduced Late	Not introduced	Total
Red actions	4	12	1	17
Amber actions	28	40	8	76
Total	32	52	9	93
% age	34%	56%	10%	

The nine actions that have not been introduced are the responsibility of three Managers.

	Total
Head of 3C ICT	4
Head of Resources	3
Managing Director	2

Due to the deadline for the publication of the agenda, it has not been possible to provide performance details in respect of the year ending November 2016. An update will be provided at the meeting.

Recommendation

It is recommended that the Committee consider the report and decide what, if any, further action they wish to take.

1. PURPOSE OF THE REPORT

- 1.1 To update the Committee on the progress made in implementing agreed internal audit actions that were due to be introduced during the year ending 30 October 2016.

2. WHY IS THIS REPORT NECESSARY?

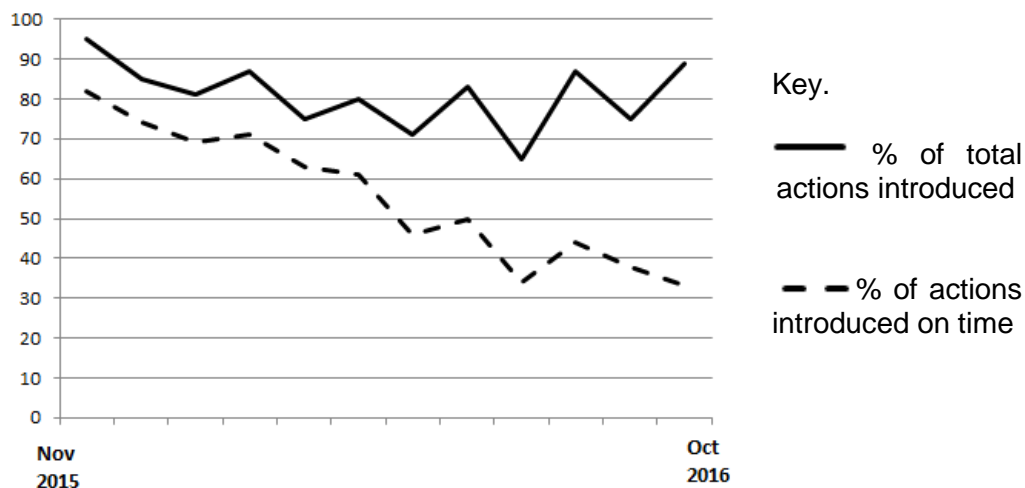
- 2.1 The Committee at their September 2016 meeting expressed concerns at the declining percentage of agreed internal audit actions that had been implemented on time. They requested that an update report be presented to the December meeting.

3. ANALYSIS

- 3.1 100% of agreed internal audit actions are to be introduced on time. That target has been set by the Corporate Management Team.
- 3.2 93 actions were due to be introduced in the year ending 30 October 2016. 34% (32 in number) of those were introduced on time. A further 56% (52 in number) were introduced, but late. The remaining 10% (9 in number) are outstanding. This information is summarised in the table below, which is ordered by percentage of actions introduced on time.

	Introduced on time		Total Introduced on time & late		Not introduced		Total
Head of Customer Services	10	83%	12	100%			12
Corporate Director – Services	2	67%	3	100%			3
Managing Director	5	50%	8	80%	2	20%	10
Head of Development	1	50%	2	100%			2
Head of Community Services	1	33%	3	100%			3
Corporate Office Manager	6	29%	21	100%			21
Head of Leisure & Health	4	29%	14	100%			14
Head of Resources	3	13%	20	87%	3	3%	23
Head of Operations	0	0%	1	100%			1
Head of 3C ICT	0	0%	0	0%	4	100%	4
Totals	32		84		9		93
		34%		90%		10%	

- 3.3 Overall performance across the year ending 30 October 2016 is shown below.



- 3.4 The performance information in the report has been prepared from the 4action system. It is the responsibility of Managers to access and update the system with details of the action they have taken.

4. KEY IMPACTS

- 4.1 It is important that the Council maintains a sound internal control environment. Actions that the Internal Audit Service propose to address risk and control weaknesses are discussed with Heads of Service and if appropriate Directors and agreement reached as to any corrective action that needs to be taken. Internal audit actions are not imposed on management.

5. LINK TO THE CORPORATE PLAN

- 5.1 The Internal Audit Service provides independent, objective assurance to the Council by evaluating the effectiveness of risk management, control, and governance processes. It identifies areas for improvement across these three areas such that Managers are able to deliver the Corporate Plan objectives as efficiently, effectively and economically as possible.

6. RESOURCE IMPLICATIONS

- 6.1 There are no direct resource implications arising from this report.

7. REASONS FOR THE RECOMMENDED DECISIONS

- 7.1 The report has been requested by the Committee and as such they need to decide what further action they wish to take in respect.

BACKGROUND PAPERS

Audit actions contained within the 4action system

CONTACT OFFICER

David Harwood, Internal Audit & Risk Manager

Tel No: 01480 388115

Email: david.harwood@huntingdonshire.gov.uk