

**South Lakeland District Council**  
**Audit Committee**  
**21 July 2016**  
**Internal Audit Recommendations**  
**Progress Report**

|                         |                                                                                  |
|-------------------------|----------------------------------------------------------------------------------|
| <b>PORTFOLIO:</b>       | <b>Not applicable</b>                                                            |
| <b>REPORT FROM:</b>     | <b>Shelagh McGregor – Assistant Director (Resources) and Section 151 Officer</b> |
| <b>REPORT AUTHOR:</b>   | <b>John Davies - Performance and Risk Officer</b>                                |
| <b>WARDS:</b>           | <b>Not applicable (corporate issue)</b>                                          |
| <b>KEY DECISION NO:</b> | <b>Not applicable</b>                                                            |

**1.0 EXPECTED OUTCOME**

- 1.1 This report provides an update of the progress with implementing the Internal Audit Report Recommendations.

**2.0 RECOMMENDATION**

- 2.1 It is recommended that Audit Committee:-

(1) **note the progress made with implementing the Internal Audit Report recommendations**

**3.0 BACKGROUND AND PROPOSALS**

- 3.1 A series of recommendations have been made by Internal Audit to improve governance. These recommendations should be implemented with regard to their priority. This report is a monitoring tool used by managers to track and report progress. The Internal Audit Manager also provides separate and independent comment on the implementation of the recommendations as part of regular or one off audits.

**Internal Audit Recommendations Performance**

- 3.3 Appendix 1 contains the detailed recommendations and a note of the progress made against them. There are 30 recommendations set out in the Appendix, 18 of which have future completion dates. Out of the 12 remaining, 11 have been completed and 1 is partially completed.

#### 4.0 CONSULTATION

4.1 The author of this report has consulted with officers responsible for implementing each of the recommendations and has prepared this report on that basis. The report has been considered by the Senior Management Team.

#### 5.0 ALTERNATIVE OPTIONS

5.1 None.

#### 6.0 LINKS TO COUNCIL PRIORITIES

6.1 Improving governance will support the achievement of Council Plan priorities.

#### 7.0 IMPLICATIONS

##### 7.1 Financial and Resources

7.1.1 No additional financial or resources implications.

##### 7.2 Human Resources

7.2.1 No additional human resources implications.

##### 7.3 Legal

7.3.1 This reporting mechanism provides assurance that the governance arrangements are effectively managed and reported.

#### 7.4 Health, Social, Economic and Environmental

|                                                                                    |                                                                                                                  |                                        |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Have you completed a Health, Social, Economic and Environmental Impact Assessment? | Yes <input type="checkbox"/>                                                                                     | No <input checked="" type="checkbox"/> |
| If yes, please confirm that it is attached to the report in the appendices.        | Yes <input type="checkbox"/>                                                                                     | No <input type="checkbox"/>            |
| If you have not completed an Impact Assessment, please explain your reasons.       | This report is a corporate governance issue and has no direct health, social, economic or environmental impacts. |                                        |

#### 7.5 Equality and Diversity

|                                                                                     |                                                                                              |                                        |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------|
| Have you completed an Equality Impact Analysis?                                     | Yes <input type="checkbox"/>                                                                 | No <input checked="" type="checkbox"/> |
| If yes, please confirm that it is attached to the report in the appendices.         | Yes <input type="checkbox"/>                                                                 | No <input type="checkbox"/>            |
| If you have not completed an Equality Impact Analysis, please explain your reasons. | This report is a corporate governance issue and has no direct equality or diversity impacts. |                                        |

## 7.6 Risk

| <b>Risk</b>                                                                                                        | <b>Consequence</b>                                  | <b>Controls required</b>                                                                                              |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| That the audit recommendations and Annual Governance Statement Action Plan are not implemented in a timely manner. | Poor practice, weak controls, poor Value for Money. | Prioritisation of the action to implement the recommendation and actions and monitoring and reporting of the process. |

## CONTACT OFFICERS

Report Author – Shelagh McGregor, SLDC Chief Finance Officer, 01539 793112

## APPENDICES ATTACHED TO THIS REPORT

| <b>Appendix No.</b> |                                                |
|---------------------|------------------------------------------------|
| 1                   | Detailed Audit Report Recommendations Progress |

## BACKGROUND DOCUMENTS AVAILABLE

None.

## TRACKING INFORMATION

| <b>Assistant Director</b>   | <b>Portfolio Holder</b> | <b>Solicitor to the Council</b> | <b>SMT</b>                 | <b>Scrutiny Committee</b> |
|-----------------------------|-------------------------|---------------------------------|----------------------------|---------------------------|
| My Report                   | n/a                     | 29.06.16                        | 29.06.16                   | n/a                       |
| <b>Executive (Cabinet)</b>  | <b>Audit Committee</b>  | <b>Council</b>                  | <b>Section 151 Officer</b> | <b>Monitoring Officer</b> |
| n/a                         | 21.07.2016              | n/a                             | My Report                  | 29.06.16                  |
| <b>HR Resources Manager</b> | <b>Leader</b>           | <b>Ward Councillor(s)</b>       | <b>Assistant Directors</b> |                           |
| xx                          | n/a                     | n/a                             | 29.06.16                   |                           |