



Internal Audit

FINAL

Appendix 3

South Lakeland District Council

Internal Audit Follow Up Report

2019/20

September 2020

Executive Summary

Introduction

- This follow up review by TIAA established the management action that has been taken in respect of recommendations arising from the internal audit reviews listed below at South Lakeland District Council. The review was carried out in March 2020.

Review	Year
Follow Up – November 2019	2019/20
Cash Receipting – Car Parking	2019/20
Empty Homes	2019/20
Household Waste Collection	2019/20
Risk Management	2019/20

Key Findings

- The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Evaluation	Progress in implementing recommendation	Number of Recommendations
Outstanding	The recommendation has not yet been implemented but is still on target to meet its target date.	2
Outstanding	Implementation is in progress but the original target date has not been met.	18
Outstanding	There is no tangible evidence that the recommendation is being progressed.	-
Completed	The recommendation has been implemented and is now considered closed.	11

3. This review identifies that implementation remains by and large on track; although there has been some slippage, recommendations continue to be implemented.

Scope and Limitations of the Review

4. The review considered the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.
5. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
6. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

Release of Report

7. The table below sets out the history of this report.

Date draft report issued:	27 th March 2020
Date management responses rec'd:	2 nd September 2020
Date final report issued:	2 nd September 2020