

Internal Audit Action Tracking Report

CONFIDENTIAL

Internal Audit Action Tracking

21/22 internal audits:

- Actions completed as at end of May number 185 or 57% of the total due with a further 9 or 3% not yet due. A concerted effort is being made by CLT to close the remaining 133 actions that are overdue.

22/23 internal audits:

- 20 reports have been finalised and a further 5 reports are in draft and being responded to by management. 199 actions have been raised for 2022/23 from these reports. As of 9th June 2023, 57 actions are overdue and 38 complete. 39 are awaiting management responses (actions owners and implementation dates).

Internal Audit Actions Update

- All internal audit actions have been allocated to and reviewed by actions owners and Executive Directors, including actions that are deemed not relevant due to changes in circumstances. Actions from previous year's audits are also reviewed to ensure they are relevant to the service area to which they have been assigned.
- The action tracker has been reviewed and updated to reflect the senior management restructure and the change in Directorates.
- High rated actions are being given priority and are reviewed monthly by the Council's Finance Board, DLTs' and will be reviewed quarterly by CLT Assurance meetings.
- Progress is being made on closing actions on the tracker. Evidence of actions completed is obtained and quality assured by the Internal Audit Manager, and, retained for use in follow up audits.
- Officers have strengthened the arrangements for monitoring and verifying completion of audit actions through monthly DLT meetings. This will also continue in the quarterly CLT Assurance meetings.

2021/22 Internal Audit Recommendations

As of 9 June 2023

Total 21/22				
Totals	Total	High	Medium	Low
Not Due	9	1	7	1
Overdue	133	12	70	51
Complete	185	42	81	62
Not Allocated	0	0	0	0
Totals	327	55	158	114

As of 26 May 2023

Total 21/22				
Totals	Total	High	Medium	Low
Not Due	10	1	7	2
Overdue	144	12	81	51
Complete	173	42	70	61
Not Allocated	0	0	0	0
Totals	327	55	158	114

The number of overdue audit actions has decreased from 144 to 133. The overdue actions are recommendations not being implemented by their due dates, due to factors such as resourcing.

2022/23 Internal Audit Recommendations

As of 9 June 2023

Total 22/23				
Totals	Total	High	Medium	Low
Not Due	68	15	37	16
Overdue	54	15	27	12
Complete	41	6	22	13
Not Allocated	35	8	20	7
Totals	198	44	106	48

As of 26 May 2023

Total 22/23				
Totals	Total	High	Medium	Low
Not Due	72	16	40	16
Overdue	50	14	26	10
Complete	38	6	19	13
Not Allocated	39	9	22	8
Totals	199	45	107	47

The number of overdue audit actions has increased from 50 to 54. The overdue actions are due to recommendations not being implemented by their due dates.

Total Internal Audit Recommendations

As of 9 June 2023

Total - All Years				
Totals	Total	High	Medium	Low
Not Due	77	16	44	17
Overdue	187	27	97	63
Complete	226	48	103	75
Not Allocated	35	8	20	7
Totals	525	99	264	162

As of 26 May 2023

Total - All Years				
Totals	Total	High	Medium	Low
Not Due	82	17	47	18
Overdue	194	26	107	61
Complete	211	48	89	74
Not Allocated	39	9	22	8
Totals	526	100	265	161