

Bolsover District Council

Meeting of the Audit Committee on 12th March 2024

Implementation of Internal Audit Recommendations

Report of the Head of the Internal Audit Consortium

Classification	This report is Public
Report By	Head of the Internal Audit Consortium
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PURPOSE/SUMMARY OF REPORT

To present, for members' information, a summary of the internal audit recommendations made and implemented for the financial years 2020/21 - 2023/24 to date.

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 Committee of the internal audit recommendations made and 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 2020/21 – 2023/24 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 There is 1 high, 5 medium and 10 Low priority recommendations outstanding. Managers have provided up to date comments in respect of the overdue recommendations and these can be seen at Appendix 1.

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 N/A

RECOMMENDATION

1. That the report be noted.

IMPLICATIONS:

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

Legal (including Data Protection): Yes ☐ No ☒

Details:

On behalf of the Solicitor to the Council

Environment:

Details:

N/A

Staffing: Yes ☐ No ☒

Details:

On behalf of the Head of Paid Service

DECISION INFORMATION

Is the decision a Key Decision? 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: Revenue - £75,000 ☐ Capital - £150,000 ☐ ☒ Please indicate which threshold applies	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No

District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader ☐ Executive ☐ SLT ☐ Relevant Service Manager ☒ Members ☐ Public ☐ Other ☐	Details:

Links to Council Ambition: Customers, Economy and Environment.
The implementation of Internal audit recommendations help to ensure that the Council is delivering high quality, cost effective services.

DOCUMENT INFORMATION	
Appendix No	Title
1	Summary of Internal Audit Recommendations Made and Implemented

Background Papers
<i>(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 Executive you must provide copies of the background papers).</i>