

**Bolsover District Council**

**Audit Committee**

**26th January 2021**

**Implementation of Internal Audit Recommendations**

**Report of the Internal Audit Consortium Manager**

This report is public

**Purpose of the Report**

- To present, for members' information, a summary of the internal audit recommendations made and implemented for the financial years 2018/19 - 2020/21 to date.

**1 Report Details**

- 1.1 This report is to inform Members of the Audit Committee of the progress made in respect of implementing internal audit recommendations in order that action can be taken if progress is deemed unsatisfactory.
- 1.2 Appendix 1 details the outstanding internal audit recommendations as at the end of December 2020. The front page of the Appendix provides an analysis of the number of recommendations made and implemented for the financial years 2018/19 – 2020/21 to date. Due to COVID-19 the implementation of some recommendations and / or the updating of the PERFORM system has been delayed.
- 1.3 The timely implementation of internal audit recommendations helps to ensure that the risk of fraud and error is reduced and that internal controls are operating effectively.

**2 Conclusions and Reasons for Recommendation**

- 2.1 To inform Members of the internal audit recommendations outstanding so that it can be assessed if appropriate and timely action is being taken.

**3 Consultation and Equality Impact**

- 3.1 None

**4 Alternative Options and Reasons for Rejection**

- 4.1 Not Applicable

## 5 Implications

### 5.1 Finance and Risk Implications

5.1.1 Regular reports on progress against the implementation of internal audit recommendations ensures compliance with the Public Sector Internal Audit Standards and allows members to monitor progress.

### 5.2 Legal Implications including Data Protection

5.2.1 None

### 5.3 Human Resources Implications

5.3.1 None

## 6 Recommendation

6.1 That the report be noted.

## 7 Decision Information

<b>Is the decision a Key Decision?</b> 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: <i>BDC: Revenue - £75,000</i> <input type="checkbox"/> <i>Capital - £150,000</i> <input type="checkbox"/> <i>NEDDC: Revenue - £100,000</i> <input type="checkbox"/> <i>Capital - £250,000</i> <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
<b>Is the decision subject to Call-In?</b> (Only Key Decisions are subject to Call-In)	No
<b>District Wards Affected</b>	All
<b>Links to Corporate Plan priorities or Policy Framework</b>	All

## 8 Document Information

Appendix No	Title
Appendix 1	Summary of Internal Audit recommendations made and implemented 2018/19 – 2020/21 to date
<b>Background Papers</b> (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 Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)

N/A

**Report Author**

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