

Audit Report Follow Up Programme.

Audit	Year	Date Final Audit Report Issued	Service Area	Assurance	Number of High, Medium and Low priority Recommendations	FOLLOW UP		
						1st	2nd	3rd
						High and Medium Priorities 6mths after final report issued as long as implementation date has passed	High and Medium Priorities still outstanding 3mths after previous follow up as long as implementation date has passed	
2018/19								
Tourism Strategy	2018/19	7 th October 2018	Economic Development	Moderate	The audit report made 1 high and 2 medium priority recommendations in relation to budget monitoring, action plan review and tourism marketing.	High priority recommendation has been satisfied in regard to budget monitoring. Follow up planned for October 2019 to coincide with the completion of the implementation plan.		
Health & Safety Operations	2018/19	20 th December 2018	Cleaner Greener	Limited	The audit reported 2 'high', 2 'medium' and 1 'low' priority recommendations. Recommendations included; to review how training documents are kept, to consider going electronic through the learning lounge, to introduce mandatory training for each post, to update all first aider records so the site is compliant and to	This follow up will be completed as a full audit during the 2019/20 plan. Audit start date September 2019.		

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					pro-actively look for near misses to help understand how to improve.			
General Data Protection Regulations	2018/19	14 th January 2019	Legal	Follow Up Review	Reported 1 'high', 3 'medium' priorities in Privacy Impact Assessments, Consent, GDPR Training and Information Audits.	September 2019		
Payroll	2018/19	3 rd May 2019	Finance	Moderate	Reported 2 'high' and 2 'moderate' findings in Calculation of employer pension contributions, Emerging risk of data input to system, claiming of expenses and Review of access rights. Follow up in 6 months	November 2019		
Cemeteries and Crematorium	2018/19	26 th April 2019	Community Services	Moderate	Reported 2 'high' and 1 'medium' priority recommendations in relation to system reports, payment card standards training and reconciliation of monies received in advance. A follow up will take place in 3 months time	To be picked up as part of the 2019/20 audit Q3		
end								

Conclusion:

IA considers, overall, progress is being made by the respective managers and services with regard to the implementation of their action plans against reported Internal Audit recommendations. Although there are a couple of audits whereby work continues it is considered that there are legitimate reasons why this is the case (for example continuing development, or proposed system changes) or, non material risk items. Core financial audits are followed up as part of the annual audits.