

To: Audit, Risk and Scrutiny Board

On: 22 March 2021

Report by: Chief Auditor

Heading: Summary of Outstanding Internal Audit Recommendations

1. Summary

- 1.1 On 18 March 2018, the Chief Auditor presented a report to the Board stating that there was an opportunity to enhance the escalation procedures for audit recommendations where agreed actions have not been effectively implemented by the date agreed. One of the recommendations was that details of outstanding critical recommendations will be provided to the Board.
- 1.2 This report therefore provides the updated position of those critical recommendations that have been followed up during 2020/21 and have not yet been fully implemented by service management.
-

2. Recommendations

- 2.1 Members are invited to note the position with regard to these outstanding recommendations.
-

3. Background

- 3.1 Internal Audit undertake an annual exercise to ensure that recommendations arising from internal audit engagements have been implemented by service management. The results of this exercise have been reported to service management on conclusion of the exercise and also to this Board as part of the

Chief Auditor's Annual Report. All critical recommendations which have been made and have reached their due date for implementation, by the date of commencement of this exercise, are included in this follow up exercise and services are asked to provide evidence to demonstrate that each of these recommendations have been implemented.

- 3.2 The table below shows the total and status of all critical recommendations which were followed up during this exercise across Council services. 11 of these have been implemented satisfactorily.

Service	No of Critical Recommendations				
	Followed Up	Completed	Part completed	Not Yet Implemented	Redundant /superseded
Children's Services	1	0	1	0	0
Environment & Infrastructure	9	8	1	0	0
Finance & Resources	4	3	1	0	0
	14	11	3	0	0

- 3.3 The outstanding recommendation within Children's Services which has not yet been implemented relates to a delay in taking further action as a result of an Internal Audit investigation. Internal Audit have received a valid explanation for this delay and are satisfied that management are actively progressing this action as quickly as possible.

- 3.4 Those other recommendations in the table above which are partially completed are detailed in Appendix 1, along with the latest response received from Service Management.

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning –
Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None

6. **Information Technology** - None
 7. **Equality & Human Rights** – None
 8. **Health & Safety** – None
 9. **Procurement** - None
 10. **Risk** – Non implementation of critical audit recommendations results in internal control weaknesses not being addressed
 11. **Privacy Impact** – None
 12. **COSLA Implications** - None
-

Author: Karen Campbell – 07768 354651

Appendix 1

Renfrewshire Council

Internal Audit Service

Audit, Risk and Scrutiny Board

Progress of Outstanding Critical Recommendations

Service	Assignment	Recommendation	Original Due Date	Status	Management Response at Follow Up Exercise	Revised Date
Finance & Resources	Health & Safety	A review of the arrangements for monitoring and reporting on performance should be included within the overall review of governance. Specifically, the arrangements for service and corporate reporting to Boards, oversight of service reporting by the CHST and the development of KPIs.	31/03/18	Partially Complete	The CHST have been supporting the council's response to covid and as such the work with KPIs has paused. The work around the agreed strategy will need to be reviewed to ensure that the approach is still relevant to the council, as Services have changed how they work and this must be reflected. All work streams are primarily through the corporate recovery group but BAU times will recommence when they can.	01/12/20
Environment & Infrastructure	Roads Operations -	Given the legislative and other requirements surrounding traffic management, Environmental & Infrastructure Services management	10/03/20	Partially Complete	The requirements for traffic management have been significantly reduced this year due to a lack of events taking	30/04/21

Service	Assignment	Recommendation	Original Due Date	Status	Management Response at Follow Up Exercise	Revised Date
	Compliance Processes	should conduct an urgent review of traffic management arrangements especially in relation to a single individual being responsible for and retaining all the specialist expertise regarding traffic management.			place. A suitable training provider has been identified, however this type of training requires “on the job” training rather than taking place in a virtual classroom. Once it is practical to do so the training will be carried out.	