

Implementation of Internal Audit Recommendations: Summary of Progress
Report by Head of Finance

Summary: This report updates members on progress in implementing Internal Audit recommendations arising out of audits carried out since 2008/09.

Recommendation: That the report be noted.

1 Introduction

- 1.1 It has been agreed that this committee will receive a regular update of progress made in implementing Internal Audit report recommendations, focusing on outstanding recommendations and including timescales for completion of any outstanding work.
- 1.2 This report summarises the current position regarding recommendations arising out of internal audit reports which have been produced since 2008/09. It sets out in the appendix details of:
- recommendations not yet implemented;
 - recommendations not implemented at the time of the last meeting which have since been implemented: and
 - new recommendations since the last meeting.

2 Summary of Progress

- 2.1 In the previous report to this committee in July, one medium priority recommendation was identified as outstanding. This remains outstanding in September, although further progress has been made and a completion date of 31 December 2013 remains anticipated.

3 Internal Audit Programme 2013/14

- 3.1 No audits have been completed since the last meeting of this committee, although an update of the Authority's Computer Audit Needs Assessment (CANAs), as programmed within the 2013/14 Annual Audit Plan, has been completed. Preliminary work for the procurement audit scheduled for the end of September 2013 has also been undertaken and the outcomes of this audit will be reported to the next meeting of the committee.

3.2 Computer Audit Needs Assessment

3.2.1 The Computer Audit Needs Assessment identifies key areas for computer audit activity and proposes a shortlist of relevant audits for inclusion in audit plans as follows:

- Network Security (7 days – budgeted in 2013/14 audit plan): Network security (Domain Controller Settings).
- End User Controls (7 days – proposed for 2014/15 audit plan): PC end user controls, laptop security, mobile devices (phones / USB), end user device asset management.
- Audits to be held in reserve (7 days per audit):
 - Virus protection / spyware, data backup and data centre controls; or
 - Email and exchange audit; or
 - Document management.

3.2.2 Due to the limited computer audit time available, these proposals have been prepared with an expectation that internal management assurance can be provided on key risk areas and also have been designed to deliver the maximum consolidation of audit areas to provide efficiency in the audit process. As a result audits would be undertaken at a high level to achieve maximum audit coverage.

3.3 The proposed audit plan for 2014/15, incorporating the outcomes of the Computer Audit Needs Assessment, will be presented to the committee for consideration in February 2014.

Background papers: None

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Broads Plan Objectives: None

Appendices: APPENDIX 1 – Summary of Actions / Responses to Internal Audit Recommendations 2008/09 – 2013/14

Summary of Actions / Responses to Internal Audit Recommendations 2008/09 – 2013/14

Planning: October 2011

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/Action	Timetable
<p>1. Policies and Procedures All planning policies and work instructions should be reviewed and updated to take account of current working practices, responsibilities and the functionality enabled by the CAPS planning system.</p> <p>Documents should be subject to periodic review.</p>	M	Head of Development Management	Partially completed. A review of all policies and working practices is ongoing, and will be documented, however recent and ongoing changes to legislation have led to a delay in production and these are now being incorporated. A completion date of 31/12/13 is anticipated.	<p>By 31/03/12</p> <p>Revised Target Date: 31/03/13</p>