
AUDIT COMMITTEE MEETING

Date of Meeting	7 th December 2016
Paper Title	Internal and External Audit Rolling Action Plan
Agenda Item	16.53
Paper Number	16.53A
Responsible Officer	Tracy Elliott, Assistant Principal – Finance & Infrastructure
Status	Disclosable
Action	For Discussion

1 REPORT PURPOSE

This report is provided to each Committee meeting to update on the implementation status of previous internal and external audit recommendations which have not already been reported as fully implemented. The purpose is to ensure that all recommendations are followed through to full implementation.

2. RECOMMENDATION

Committee Members are invited to review and discuss this paper.

3. BACKGROUND

3.1 The Internal and External Audit Rolling Action Plan is attached. Within the action plan as at 22 November 2016 there are 6 previous recommendations areas shown, of which 5 are partially implemented, outstanding or within timescale and 1 is fully implemented. Of the 5 recommendations still to be fully implemented 3 of them will be implemented by January 2017 and the remaining 2 will be implemented by August 2017.

3.2 An update of this action plan is reported to each Audit Committee which is a monitor of actions through to full implementation.

4. RISK ANALYSIS

There are no specific risk implications in this paper.

5. LEGAL IMPLICATIONS/ FINANCIAL IMPLICATIONS/ REGIONAL OUTCOME AGREEMENT IMPLICATIONS

There are no specific legal, financial or Regional Outcome Agreement implications within this paper.

6. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A