

Agenda item 6

AGS/34/19	
Report title: Internal Audit Recommendations Update	
Report to: Audit, Governance and Standards Committee	
Report author: Paula Clowes, Head of Assurance	
Date: 3 June 2019	For: Approval
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County Divisions affected: All Essex	

1. Purpose of Report

- 1.1. The Accounts and Audit Regulations 2015 require the Council to maintain an adequate and effective internal audit service in accordance with proper practices. This includes making recommendation for the improvement of the control environment, risk management or governance arrangements.
- 1.2. This report outlines the latest updates received from recommendation owners since the Audit, Governance and Standards Committee (AGS) Chairman wrote to them requesting updates.

2. Recommendation

- 2.1. AGS Committee members are requested to review the responses and consider whether they consider that satisfactory progress is being made with respect to the recommendations and decide whether or not they would like to invite any recommendation owners to appear at the next meeting of the Committee to explain the current position and the reasons for the delay.

3. Summary of the issue

- 3.1 Recommendations are made as part of the Internal Audit process and Officers are given the opportunity to agree actions and implementation dates. Recommendation owners are required to provide regular updates on progress, in particular when the target date has passed. Implementation of recommendations is monitored by the AGS committee
- 3.2 As a result of concerns regarding a lack of progress and/or updates the AGS Chairman wrote to a number of recommendation owners requesting updates. The latest updates are attached at appendix 1.

4. Financial Implications

- 4.1. There are no financial implications as the Internal Audit activity for 2018/19 was met within existing resources, approved by the Audit Committee in March 2018.

5. Legal Implications

- 5.1. Internal audit is a key way in which councillors can be assured that the Council is using its resources effectively and that the Council is discharging its fiduciary duties concerning taxpayers' money. It helps services to design systems which have appropriate controls and also helps identify and respond to breaches if they occur.

6. Staffing and Other Resource Implications

- 6.1. There are no staffing or resource implications.

7. Equality and Diversity Implications

- 7.1. Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when ECC makes decisions it must have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 7.2. The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation.
- 7.3. Equality and diversity matters have been considered in the production of the progress report.

8. List of Appendices

Appendix 1 – Table of overdue audit recommendations with latest updates.