

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2015/16

COMMITTEE:

AUDIT COMMITTEE

29th June 2015

Item No. 8
Summarised Outcomes of Internal Audit Reports - Options

REPORT OF:-

GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

(01443) 680779

1. PURPOSE OF THE REPORT

- 1.1 To provide Audit Committee with suggestions for the format and extent of information they may wish to receive during the 2015/16 Municipal Year in respect of finalised audit assignments.

2. RECOMMENDATIONS

Consider the options provided within this report in order to:

- 2.1
- Identify the preferred option from Appendix 1, or
 - Suggest an alternative format.
- 2.2 Once discussed, approve a format that Audit Committee wish to receive during the 2015/16 Municipal Year.

3. BACKGROUND

- 3.1 At each Audit Committee meeting Members currently receive a summary of all finalised audit assignments issued in the preceding period. This summary provides the Introduction, Audit Opinion and a summary of high priority recommendations (where raised). This allows Members to discharge one of the key responsibilities in their Terms of Reference, namely to:

(D) Review, scrutinise and issue reports and recommendations on the appropriateness of the Authority's risk management, internal control and corporate governance arrangements, and providing the opportunity for direct discussion with the auditor(s) on these

3.2 During Municipal Year 2014/15, it was evident that while information presented was sufficient to allow Members to ask pertinent questions about the review and its conclusions, there have been occasions where more detail would have been welcomed by Committee.

3.3 To help address this, Appendix 1 provides options for consideration by Members to help further enhance the information presented to Audit Committee.

4. SUMMARY

4.1 The options at Appendix 1 should be considered with the aim of ensuring that concise and meaningful information continues to be reported to enable Audit Committee to discharge their terms of reference.

LOCAL GOVERNMENT ACT, 1972

as amended by

THE ACCESS TO INFORMATION ACT, 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

LIST OF BACKGROUND PAPERS

AUDIT COMMITTEE

29th June 2015

Report of the Group Director, Corporate & Frontline Services

Author: Marc Crumbie (Operational Audit Manager).

Item

File Ref:

- 8. Summarised Outcomes of Internal Audit Reports - IA / MC Options**

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Appendix 1

Option 1 – Status Quo

Where no High Priority recommendations are made:

AUDIT NAME
DATE FINAL REPORT WAS ISSUED
INTRODUCTION
AUDIT OPINION No High Priority Recommendations Made

Where High Priority recommendations are made:

AUDIT NAME		
DATE FINAL REPORT WAS ISSUED		
INTRODUCTION		
AUDIT OPINION		
Ref. No.	High Priority Audit Recommendations made & Agreed by Management	Implementation Date
	AGREED RECOMMENDATION	
	MANAGEMENT RESPONSE	

Note:

If the 'status quo' was adopted then Internal Audit will continue to develop the audit opinions to help Audit Committee receive a balanced understanding of areas of good practice as well as those where recommendations have been made (rated as Medium or Low).

Option 2 – Summary Of All Recommendations

For each finalised audit assignment, provide Audit Committee with the Introduction, Opinion and also a summary of all recommendations (High, Medium and Low) raised within each report:

AUDIT NAME		
DATE FINAL REPORT WAS ISSUED		
INTRODUCTION		
AUDIT OPINION		
SUMMARY OF RECOMMENDATIONS:		
REPORT REF. & PRIORITY	FINDING	RECOMMENDATION

Note:

Unless stated otherwise within the Opinion, it will be assumed that Management accepts to implement each recommendation.

Option 3 – Full Reports

For each finalised audit assignment, provide Audit Committee with a copy of the full report in the following format:



Rhondda Cynon Taf
County Borough Council

Internal Audit Final Report

AUDIT NAME

MANAGEMENT IN CONFIDENCE

Date of Audit:

Auditor(s):

Report Distribution:

Date of Issue:

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1. INTRODUCTION

2. SCOPE & OBJECTIVES

3. AUDIT APPROACH

4. AUDIT OPINION

ACKNOWLEDGEMENTS

A number of staff gave their time and cooperation during the course of this review. Internal Audit would like to record its thanks to all individuals concerned.

5. DETAILED FINDINGS

The findings of the review are reported on an exception basis to focus on issues where action is recommended. Each of the issues / recommendations detailed has been given a priority rating to assist management in directing and prioritising resources in accordance with areas of risk, these ratings being high, medium or low.

5.1 SPECIFIC AREA TESTED

AUDIT OBJECTIVE:

REF & PRIORITY	FINDING	IMPLICATION	RECOMMENDATION	MANAGEMENT RESPONSE	RESPONSIBILITY & TARGET DATE