



Summary of Outstanding Audit Recommendations and Levels of Assurance – Quarter 3 2013-14

	Chief Executives			Resources & Support Services			Regeneration & Development Services			Operational Services		
	Oct	Nov	Dec	Oct	Nov	Dec	Oct	Nov	Dec	Oct	Nov	Dec
Total number of Recommendations	22	22	22	125	122	116	21	21	21	72	92	92
Number of Recommendations Outstanding	1	1	3	16	17	14	1	0	2	16	8	26
% Implemented as at the month end	94	94	82	82	82	84	90	100	83	48	74	50
% Overdue for implementation as at the month end	6	6	18	18	18	16	10	0	17	52	26	50
No of recommendations with target date changed > 2	0	0	0	0	0	0	1	0	0	0	0	0
High Risk recommendations with target date changed > 2	0	0	0	0	0	0	1	0	0	0	0	0
Medium Risk recommendations with target date changed > 2	0	0	0	0	0	0	0	0	0	0	1	0

	Chief Executives			Resources & Support Services			Regeneration & Development Services			Operational Services		
Low Risk recommendations with target date changed > 2	0	0	0	0	0	0	0	0	0	0	0	0
	Oct	Nov	Dec	Oct	Nov	Dec	Oct	Nov	Dec	Oct	Nov	Dec
Overall Assurance Level	Full	Full	Sub	Sub	Sub	Sub	Ltd	Full	Sub	Little	Sub	Ltd
Annual Audit Days for Directorate*	50			189			80			112		
Total number of audit reviews for the Directorate*	5			22			11			9		

* In addition to the audit days per directorate there are 99 days identified for Corporate Reviews – these being reviews that span across all services. There are 13 reviews that are undertaken corporately.

Opinions are classified as;

Full	The Internal Audit did not reveal any control weaknesses based on the samples at the time of the audit	94% - 100%
Substantial	The Internal Audit identified areas that required necessary action to avoid exposure to significant risk	70% - 93% or target changed > 2 on medium risk recommendations
Limited	The Internal Audit identified areas where it was imperative to act to avoid exposure to risk	50% - 69% or target changed > 2 on high risk recommendations
Little	The Internal Audit identified very little evidence of key controls being in place or a repetition of evidence that known action has not taken place to avoid exposure to high risk i.e.: as identified in previous audits. This exposes the Council to high risks that should have been managed.	Below 50%

Full assurance can be given where the Council achieves 94% of all recommendations implemented as the agreed performance measure for 2012-13.

Where target dates for the implementation of recommendations are changed or renegotiated we cannot give our full assurance. If the ongoing risk was considered as;

High Risk: (action that is considered imperative to ensure that the authority is not exposed to high risks; (Implemented within 1 month))

Medium Risk: (action that is considered necessary to avoid exposure to significant risks: (Implemented within 3 months)) By changing the date the risk is not being managed and therefore you may wish to seek additional assurance as to the security of the controls in place.