



Summary of Outstanding Audit Recommendations and Levels of Assurance – Quarter 4 (2015-16)

	Chief Executives			Resources & Support Services			Regeneration & Development Services			Operational Services		
	Jan	Feb	Mar	Jan	Feb	Mar	Jan	Feb	Mar	Jan	Feb	Mar
Total number of Recommendations	50	50	50	49	57	57	21	22	25	47	18	18
Number of Recommendations Outstanding as at the end of the month	10	12	25	5	3	8	4	4	7	1	0	1
% Implemented as at the end of the month	57	52	34	86	90	79	78	78	71	2	100	94
% Overdue for implementation as at the end of the month	43	48	66	14	10	21	22	22	29	4	0	6
No of recommendations with target date changed > 2	0	0	0	0	0	2	0	0	0	0	0	0
High Risk recommendations with target date changed > 2	0	0	0	0	0	0	0	0	0	0	0	0
Medium Risk recommendations with target date changed > 2	0	0	0	0	0	1	0	0	0	0	0	0

	Chief Executives			Resources & Support Services			Regeneration & Development Services			Operational Services		
	Jan	Feb	Mar	Jan	Feb	Mar	Jan	Feb	Mar	Jan	Feb	Mar
Low Risk recommendations with target date changed > 2	0	0	0	0	0	1	0	0	0	0	0	0
Overall Assurance Level	Ltd	Ltd	Little	Sub	Sub	Sub	Sub	Sub	Sub	Full	Full	Full
Annual Audit Days for Directorate*	50			168			115			77		
Total number of audit reviews for the Directorate*	5			24			13			7		

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 2015-16.

Classification: NULBC **UNCLASSIFIED**

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.

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