



Summary of Outstanding Audit Recommendations and Levels of Assurance – Quarter 1 2013-14

| | Chief Executives | | | Resources & Support Services | | | Regeneration & Development Services | | | Operational Services | | |
|--|------------------|-----|------|------------------------------|-----|------|-------------------------------------|-----|------|----------------------|-----|------|
| | April | May | June | April | May | June | April | May | June | April | May | June |
| Total number of Recommendations | 25 | 25 | 16 | 146 | 146 | 125 | 57 | 61 | 60 | 33 | 39 | 52 |
| Number of Recommendations Outstanding | 7 | 1 | 0 | 25 | 16 | 24 | 2 | 0 | 0 | 9 | 16 | 6 |
| % Implemented | 63 | 90 | 100 | 77 | 84 | 74 | 96 | 100 | 100 | 64 | 41 | 74 |
| % Overdue for implementation | 37 | 10 | 0 | 23 | 16 | 26 | 4 | 0 | 0 | 36 | 59 | 26 |
| No of recommendations with target date changed > 2 | 1 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 2 | 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 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Low Risk recommendations with target date changed > 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |

| | Chief Executives | | | Resources & Support Services | | | Regeneration & Development Services | | | Operational Services | | |
|--------------------------------|------------------|------------|-------------|------------------------------|------------|------------|-------------------------------------|-------------|-------------|----------------------|---------------|------------|
| | April | May | June | April | May | June | April | May | June | April | May | June |
| Overall Assurance Level | Ltd | Sub | Full | Sub | Sub | Sub | Full | Full | Full | Ltd | Little | Sub |

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.