

Wiltshire Council

Outstanding Internal Audit Recommendations

Contents

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➔	Internal Audit Definitions	Page 1
➔	Recommendation Summary:	
	Agreed Recommendations	Page 2
	Analysis of Outstanding Recommendations	Page 3
➔	Appendices:	
	Appendix A – Outstanding Audit Recommendations	Page 4

Internal Audit Definitions

Recommendations are prioritised from 1 to 3, based on importance to the service area. These are not necessarily how important they are to the organisation at a corporate level.



Audit Framework Definitions

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. Therefore, recommendations are assessed as to how important they are to the scope of the area audited. Priority 1 recommendations being more important than priority 3. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions below imply the importance.

Categorisation of Recommendations

In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function review, a summary of outstanding audit recommendation past their agreed date of implementation have been detailed in Appendix 1. These items will remain on this schedule for monitoring by the Committee until the necessary management action is taken and appropriate assurance has been provided that the risks have been mitigated / addressed.

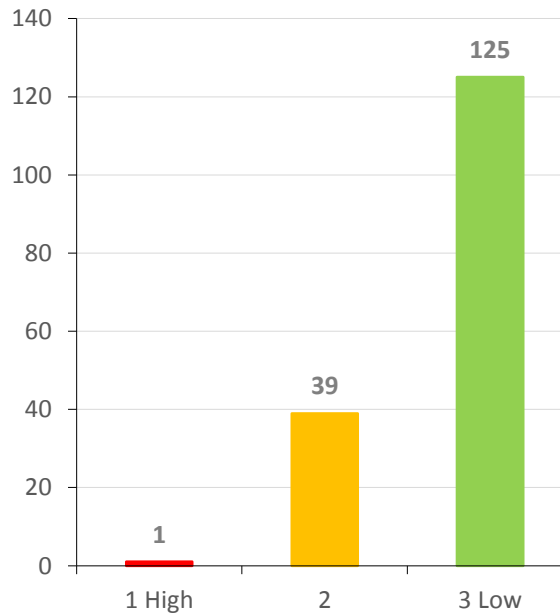
Summary of Recommendations

Summary of agreed Audit Recommendations by Priority

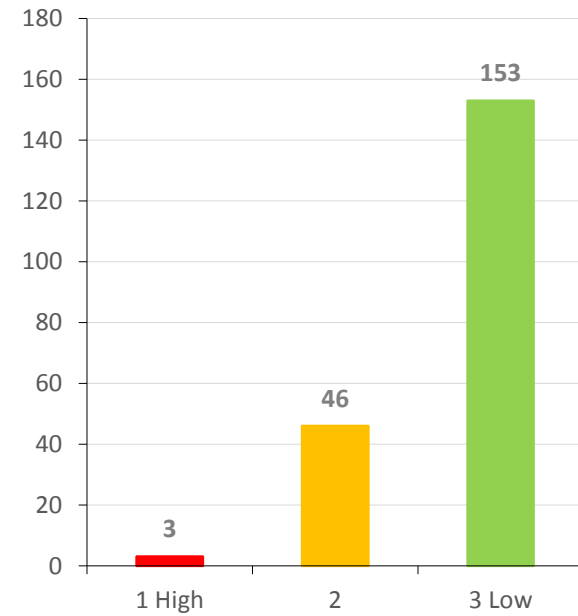


Summary of Recommendations

Audit Recommendations by Priority
Non Schools



Audit Recommendations by Priority
Schools



Recommendation Analysis

Aged Analysis of Audit Recommendations Exceeding the Agreed Target Implementation Date



Summary of Recommendations

Outstanding Audit Recommendations by Priority 2017/18 and 2018/19 Non Schools

Priority	< 30 Days	< 60 Days	< 90 Days	< 120 Days	120+ Days	Totals
3	0	0	18	0	15	33
2	1	0	3	1	1	6
Totals	1	0	21	1	16	39

Outstanding Audit Recommendations by Priority 2017/18 and 2018/19 Schools

Priority	< 30 Days	< 60 Days	< 90 Days	< 120 Days	120+ Days	Totals
3	2	4	33	0	38	77
2	1	1	1	0	3	6
Totals	3	5	34	0	41	83