





DRAFT INTERNAL AUDIT ACTIVITY SUMMARY FOR ARMC MEMBERS (Example data used)

MONTH:

Audit (Date)	Dept	Opinion	Recommendations (H,M,L)	Timescale/ Officer Resp	Planned Follow Up Date	Outcome/Comments	RAG Status
Children in Need Payments (1 st May 2012)	CYPD	Minimal Assurance 	Options: 1. Identify all actual recommendations. 2. Identify only the number and how many of those are High priority. 3. Identify the actual recs only if High priority.	Aug 2012 XXXX	Oct 2012	Issues discussed with the Director who has indicated his concern and his intention to implement the recs with urgency. He has been advised to report findings of audit and actions being taken to relevant Scrutiny Committee and include items on risk register.	Actions agreed and CO commitment to address. 

Follow Up Audit (Date)	Dept	Opinion	Recommendations (H,M,L)	Timescale/ Officer Resp	Date of next planned audit	Outcome/Comments	RAG Status
Cashiers Bankings (1 st May 2012)	Finance	Substantial 	2 Low, 1 Medium and 1 High priority recommendations made, all implemented. Other options are to: 1. Identify all actual recommendations 2. Identify actual High priority recommendation only	June 2012 XXXXXX	Sep 2012	All recommendations implemented within agreed timescale. CO advised to notify relevant Scrutiny Committee.	Actions implemented 

KEY:**Assurance Opinion**

HIGH	There is a sound system of control designed to achieve the system objectives and these are being consistently applied. No High recommendations made.
SUBSTANTIAL	Whilst there is a basically sound system there are weaknesses which put some of the control objectives at risk and/or there is evidence that the level of non compliance with some controls may put the system objectives at risk. No High recommendations made.
LIMITED	Weaknesses in the system of control are such as to put the system objectives at risk and/or the level of non compliance puts the system objectives at risk.
MINIMAL	Control is generally weak leaving the system open to significant error or abuse, and/or significant non compliance with basic controls leaves the system open to error or abuse.

RAG Status

G	-	Audits	Actions agreed and implemented.
		Follow Ups	Actions implemented.
A	-	Audits	Actions agreed and officers committed to implement within agreed timescale.
		Follow Ups	Actions in process of being implemented within agreed timescale with some implemented.
R	-	Audits	Actions agreed
		Follow Up	Little or no progress made to implement actions within agreed timescale.

Recommendation Priority Rating

HIGH	Matters that are fundamental and material to the system of internal control for the area under review. We believe that matters observed might cause a system objective not to be met or leave a risk unmitigated and need to be addressed as a matter of urgency.
MEDIUM	Matters that are significant to the system of internal control under review but do not require immediate action. A system objective may still be met in full or in part or a risk adequately mitigated but the weakness represents a significant deficiency in the system.
LOW	Matters that require attention and would improve the overall control levels for the area under review but are not vital to the overall system of internal control.

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QUESTIONS/ISSUES RAISED BY MEMBERS

Question/Issue To Be Raised	Audit	Auditor/Client Response	Action Date