

**INTERNAL AUDIT OUTSTANDING AUDIT RECOMMENDATIONS
PERIOD: 01 APRIL 2016 TO 31 MAY 2018**

<u>Summary</u>	Total	R	A
1. Completed Audits	1	0	1
2. Follow Up Audits Completed	1	0	1
3. Advice And Guidance / Consultancy	0	0	0

INTERNAL AUDIT OUTSTANDING AUDIT RECOMMENDATIONS

PERIOD: 01 APRIL 2016 TO 31 MAY 2018

1. Completed Audits - RED or AMBER flag

Audit	Date	Business Area	Organisational Risk	Summary of Findings and Conclusions	Total Recs (H,M)	Implementation timescale for all actions Responsible Officer	Status	RAGB Status
Risk Management	13/06/2017	Business Services	Moderate	Risk Management arrangements need to be completed in respect of: - Risk Champions being elected within Business Services and the Strategic Hub - Risk Management arrangements, including the completion and routine review of risk registers, as per the updated Corporate Risk Management policy, should be finalised for each of Strategic Hub, Business Services and Delivery Services; Transformation projects and all Wirral Plan Pledge Strategies.	2 (0,2)	September 2017 Senior Manager Corporate Finance	Recommendations and implementation timescales were agreed at the time of issuing the report. As reported in the 2017/18 Internal Audit Annual report, progress in completing risk registers and assessing risk in a structured way across the various aspects of the Council in 2017/18 has been mixed, with the corporate risk management policy not consistently applied across the Council during 2017/18. Progress is being made with proposals for a planned refresh of the corporate risk management arrangements during 2018/19, and a report on this is being presented to ARMC on 23/07/2018.	A

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2. Follow Up Audits Completed - RED or AMBER flag

Audit	Follow up date	Original Report date	Audit Area as per plan	Organisational Risk Position as at the date of the original audit	Summary of Findings and Conclusions	Original Total Recs (H,M)	Implementation timescale for all actions Responsible Officer	Status	RAGB Status - Current position	Organisational Risk - Current Position
Grievances 14/15	24/05/2017	Oct 15	Business Services [Human Resources & OD]	Minor	Two recommendations were made which did not present a significant risk to the organisation.	2 (0)	December 2017 Assistant Director - HR/OD	Senior HR Manager confirmed that training has not yet been completed within Children Services due to the department resolving issues from Ofsted report. Training for Children Services is to be included within a programme of personal development to be rolled out by December 2017. Internal Audit are satisfied that this issue was appropriately covered by the head of HR and OD at November's meeting, and will continue to be monitored.	A	Minor

KEY:

Organisational Risk	
MAJOR	A major organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise, would leave the Council open to major risk of a fundamental or material nature. This opinion suggests that there are some potentially serious weaknesses in the design and/or operation of the control environment that may have a significant impact on the achievement of systems and or corporate objectives if not addressed.
MODERATE	A moderate organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise would leave the Council open to moderate risk of a fundamental or material nature. This opinion suggests that there are some weaknesses in the design and/or operation of the control environment that may have varying degrees of impact on the achievement of the systems and/or corporate objectives.
MINOR	A minor organisational risk opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise, would leave the Council open to minor risk.
NEGLIGIBLE	A negligible organisational risk opinion indicates that there were no weaknesses identified during the review and that the Council is not exposed to any risks directly associated with the findings.

RAGB status		
B	Audits	All actions agreed and implemented, with no further Internal Audit action necessary.
	Follow Ups	All actions implemented, with no further Internal Audit action necessary.
G	Audits	Most actions agreed and implemented, e.g. low priority recommendations are outstanding, with no further Internal Audit action planned.
	Follow Ups	Most actions implemented, e.g. low priority recommendations are outstanding, with no further Internal Audit action planned.
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 Ups	Little or no progress made to implement actions within agreed timescale.

Recommendation Priority Rating	
HIGH	A matter that is fundamental to the control environment for the specific area under review. The matter may cause a system objective not to be met. This needs to be addressed as a matter of urgency (suggested timescale: within one month).
MEDIUM	A matter that is significant to the control environment for the specific area under review. The matter may threaten the achievement of a system objective.
LOW	A matter that requires attention and would improve the control environment for the specific area under review. The matter may impact on the achievement of a system objective.