

**INTERNAL AUDIT OUTSTANDING AUDIT RECOMMENDATIONS
PERIOD: 01 APRIL 2018 TO 28 FEBRUARY 2019**

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

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 |
|------------------------|------------|-------------------|---------------------|--|------------------|---|--|-------------|
| Friends of Royden Park | 21/09/2018 | Delivery Services | Moderate | Several recommendations made relating to Governance, Finance and Property. | 13 (13, 0) | September 2018 to June 2019. Senior Manager Parks & Countryside / Corporate Director Delivery Services (Assistant Chief Executive) | Final Report issued 21/09/18. Action Plan completed. No recommendations have been implemented and Officers are considering what further action to take. A follow up is in progress. Internal Audit will continue to monitor. | A |

3. Advice And Guidance / Consultancy - RED or AMBER flag

| Audit | Date | Business Area | Internal Audit input / improvement activity | Outcome and timescale (if appropriate) | RAGB Status |
|--|------------|-------------------------|--|--|-------------|
| Wirral Growth Company finance workstream | 09/11/2018 | Strategy & Partnerships | Attendance at Finance Workstream, liaison with appropriate senior officers across Council and awareness of issues with similar developments at other Councils. | Position statement to be shared with members giving assurances, explanations and current audit key risk areas. | A |

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. |