

## Audit Committee

22 March 2012



## Consolidated Action Plan 2010/11 Audit of Accounts

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### Report of Don McLure, Corporate Director Resources

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#### Purpose of the Report

- 1 The purpose of this report is to present an updated action plan, for Members information, consolidating all agreed recommendations for improving control weaknesses incorporated in the External Auditor's 2010/11 Interim and Final Governance Reports.
- 2 The action plan is being used by management for monitoring purposes and is reported to the Committee as part of the regular reporting agreed at its meeting on 5 January 2012.
- 3 The report is presented in accordance with paragraph 4.1.26 of the Committee's Operational Terms of Reference, "to monitor progress made by management in response to both internal and external audit findings and recommendations".

#### The Action Plan

- 4 An updated action plan incorporating progress made to date is included at Appendix 2. The summary of the action plan gives a red, amber or green rating to both the completion dates and the progress towards achieving the recommendation:
  - **Date achieved:**
    - RED** – date in original action plan not achieved
    - AMBER** – date not yet reached
    - GREEN** – date met for completion of the task
  - **Progress**
    - RED** – completion of action not likely to be achieved and likely to impact on the year end closing of accounts
    - AMBER** – progressing towards completion and unlikely to impact on year end closing of accounts
    - GREEN** – recommendation completed.

- 5 The Action Plan is divided into two sections; the summary of the recommendations and the detailed comments for each recommendation.
- 6 Where new narrative has been added to the 'Comments' column, the text has been added '**in bold**' to aid identification of changes made since the last update report.
- 7 Internal Audit is reviewing the progress on the implementation of the recommendations. This is intended to give assurance that the recommendations are being addressed.

#### **Recommendation and reasons**

- 8 Members are asked to note the action plan attached at Appendix 2 and to gain assurance that control weaknesses identified through the final account audit process are being appropriately addressed.

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**Contact: Hilary Appleton Tel: 0191 383 3544**

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## **Appendix 1: Implications**

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**Finance –**

None

**Staffing -**

None

**Risk -**

None

**Equality and Diversity -**

None

**Accommodation -**

None

**Crime and Disorder -**

None

**Human Rights -**

None

**Consultation -**

None

**Procurement -**

None

**Disability Discrimination Act -**

None

**Legal Implications -**

None