

Progress on the Implementation of Audit Recommendations

Appendix 6

| Risk Category | Actions Raised | Actions Due(OID) | Actions Implemented | | | Overdue Actions by original target date | | Actions where original target date revised | | Overdue actions where revised target date agreed | Actions Due (RID) | Revised Total Recommendations Overdue | Revised Total Recommendations overdue % |
|---------------|----------------|-------------------|---------------------|-------------|-------|---|---|--|----|--|-------------------|---------------------------------------|---|
| | | | Due | Not Yet Due | Total | No | % | No | % | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | (3-4) | | | | | (3-9+11) | (7-(9+11)) | (13/3*100) |

| ACE | | | | | | | | | | | | | |
|---------------|----------|----------|----------|----------|----------|----------|----------|----------|------------|----------|----------|----------|----------|
| 2011/12 | | | | | | | | | | | | | |
| High | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Medium | 5 | 5 | 4 | 0 | 4 | 1 | 0 | 1 | 100 | 0 | 4 | 0 | 0 |
| Total | 5 | 5 | 4 | 0 | 4 | 1 | 0 | 1 | 100 | 0 | 4 | 0 | 0 |
| 2012/13 | | | | | | | | | | | | | |
| High | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Medium | 4 | 4 | 3 | 0 | 3 | 1 | 0 | 1 | 0 | 0 | 3 | 0 | 0 |
| Total | 4 | 4 | 3 | 0 | 3 | 1 | 0 | 1 | 0 | 0 | 3 | 0 | 0 |
| Overall Total | 9 | 9 | 7 | 0 | 7 | 2 | 22 | 2 | 100 | 0 | 7 | 0 | 0 |

| CAS | | | | | | | | | | | | | |
|---------------|-----------|-----------|-----------|----------|-----------|----------|----------|----------|------------|----------|-----------|----------|----------|
| 2010/11 | | | | | | | | | | | | | |
| High | 10 | 10 | 10 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| Medium | 63 | 63 | 61 | 0 | 61 | 2 | 0 | 2 | 100 | 0 | 61 | 0 | 0 |
| Total | 73 | 73 | 71 | 0 | 71 | 2 | 0 | 2 | 100 | 0 | 71 | 0 | 0 |
| 2011/12 | | | | | | | | | | | | | |
| High | 7 | 7 | 6 | 0 | 6 | 1 | 0 | 1 | 100 | 0 | 6 | 0 | 0 |
| Medium | 26 | 25 | 21 | 0 | 21 | 4 | 0 | 3 | 75 | 0 | 22 | 1 | 5 |
| Total | 33 | 32 | 27 | 0 | 27 | 5 | 0 | 4 | 80 | 0 | 28 | 1 | 4 |
| 2012/13 | | | | | | | | | | | | | |
| High | 5 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Medium | 14 | 7 | 3 | 0 | 3 | 4 | 0 | 4 | 0 | 0 | 3 | 0 | 0 |
| Total | 19 | 8 | 4 | 0 | 4 | 4 | 0 | 4 | 0 | 0 | 4 | 0 | 0 |
| Overall Total | 125 | 113 | 102 | 0 | 102 | 11 | 10 | 10 | 91 | 0 | 103 | 1 | 1 |

| NS | | | | | | | | | | | | | |
|--------------|------------|------------|------------|----------|------------|----------|----------|----------|------------|----------|------------|----------|----------|
| 2009/10 | | | | | | | | | | | | | |
| High | 71 | 71 | 71 | 0 | 71 | 0 | 0 | 0 | 0 | 0 | 71 | 0 | 0 |
| Medium | 102 | 102 | 100 | 0 | 100 | 2 | 2 | 2 | 100 | 1 | 101 | 1 | 1 |
| Total | 173 | 173 | 171 | 0 | 171 | 2 | 1 | 2 | 100 | 1 | 172 | 1 | 1 |
| 2010/11 | | | | | | | | | | | | | |
| High | 33 | 33 | 32 | 0 | 32 | 1 | 3 | 1 | 100 | 1 | 33 | 1 | 3 |
| Medium | 104 | 104 | 104 | 0 | 104 | 0 | 0 | 0 | 0 | 0 | 104 | 0 | 0 |
| Total | 137 | 137 | 136 | 0 | 136 | 1 | 1 | 1 | 100 | 1 | 137 | 1 | 1 |

Progress on the Implementation of Audit Recommendations

Appendix 6

| Risk Category | Actions Raised | Actions Due(OID) | Actions Implemented | | | Overdue Actions by original target date | | Actions where original target date revised | | Overdue actions where revised target date agreed | Actions Due (RID) | Revised Total Recommendations Overdue | Revised Total Recommendations overdue % |
|----------------------|----------------|-------------------|---------------------|-------------|------------|---|-----------|--|------------|--|-------------------|---------------------------------------|---|
| | | | Due | Not Yet Due | Total | No | % | No | % | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | (3-4) | | | | | (3-9+11) | (7-(9+11)) | (13/3*100) |
| 2011/12 | | | | | | | | | | | | | |
| High | 6 | 5 | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| Medium | 56 | 53 | 42 | 0 | 42 | 11 | 21 | 7 | 64 | 1 | 47 | 5 | 11 |
| Total | 62 | 58 | 47 | 0 | 47 | 11 | 19 | 7 | 64 | 1 | 52 | 5 | 10 |
| 2012/13 | | | | | | | | | | | | | |
| High | 6 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Medium | 37 | 8 | 3 | 0 | 3 | 5 | 0 | 0 | 0 | 0 | 8 | 5 | 63 |
| Total | 43 | 9 | 4 | 0 | 4 | 5 | 0 | 0 | 0 | 0 | 9 | 5 | 56 |
| Overall Total | 415 | 377 | 358 | 0 | 358 | 19 | 5 | 10 | 53 | 3 | 370 | 12 | 3 |
| RED | | | | | | | | | | | | | |
| 2009/10 | | | | | | | | | | | | | |
| High | 75 | 75 | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 75 | 0 | 0 |
| Medium | 117 | 117 | 114 | 0 | 114 | 3 | 3 | 3 | 100 | 0 | 114 | 0 | 0 |
| Total | 192 | 192 | 189 | 0 | 189 | 3 | 2 | 3 | 100 | 0 | 189 | 0 | 0 |
| 2010/11 | | | | | | | | | | | | | |
| High | 18 | 18 | 17 | 0 | 17 | 1 | 6 | 1 | 100 | 0 | 17 | 0 | 0 |
| Medium | 45 | 45 | 40 | 0 | 40 | 5 | 11 | 5 | 100 | 0 | 40 | 0 | 0 |
| Total | 63 | 63 | 57 | 0 | 57 | 6 | 10 | 6 | 100 | 0 | 57 | 0 | 0 |
| 2011/12 | | | | | | | | | | | | | |
| High | 3 | 3 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| Medium | 33 | 33 | 33 | 0 | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 0 | 0 |
| Total | 36 | 36 | 36 | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 36 | 0 | 0 |
| 2012/13 | | | | | | | | | | | | | |
| High | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Medium | 4 | 4 | 3 | 0 | 3 | 1 | 25 | 0 | 0 | 0 | 4 | 1 | 25 |
| Total | 5 | 5 | 4 | 0 | 4 | 1 | 20 | 0 | 0 | 0 | 5 | 1 | 20 |
| Overall Total | 296 | 296 | 286 | 0 | 286 | 10 | 3 | 9 | 90 | 0 | 287 | 1 | 0 |

Progress on the Implementation of Audit Recommendations

Appendix 6

| Risk Category | Actions Raised | Actions Due(OID) | Actions Implemented | | | Overdue Actions by original target date | | Actions where original target date revised | | Overdue actions where revised target date agreed | Actions Due (RID) | Revised Total Recommendations Overdue | Revised Total Recommendations overdue % |
|----------------------|----------------|-------------------|---------------------|-------------|-------------|---|-----------|--|------------|--|-------------------|---------------------------------------|---|
| | | | Due | Not Yet Due | Total | No | % | No | % | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | (3-4) | | | | | (3-9+11) | (7-(9+11)) | (13/3*100) |
| RES | | | | | | | | | | | | | |
| 2010/11 | | | | | | | | | | | | | |
| High | 65 | 64 | 61 | 0 | 61 | 3 | 5 | 3 | 100 | 1 | 62 | 1 | 2 |
| Medium | 91 | 91 | 88 | 0 | 88 | 3 | 3 | 3 | 100 | 1 | 89 | 1 | 1 |
| Total | 156 | 155 | 149 | 0 | 149 | 6 | 4 | 6 | 100 | 2 | 151 | 2 | 1 |
| 2011/12 | | | | | | | | | | | | | |
| High | 26 | 26 | 18 | 0 | 18 | 8 | 31 | 8 | 100 | 1 | 19 | 1 | 5 |
| Medium | 88 | 86 | 70 | 0 | 70 | 16 | 19 | 16 | 100 | 2 | 72 | 2 | 3 |
| Total | 114 | 112 | 88 | 0 | 88 | 24 | 21 | 24 | 100 | 3 | 91 | 3 | 3 |
| 2012/13 | | | | | | | | | | | | | |
| High | 19 | 10 | 9 | 0 | 9 | 1 | 10 | 1 | 100 | 0 | 9 | 0 | 0 |
| Medium | 77 | 63 | 55 | 0 | 55 | 8 | 13 | 8 | 100 | 2 | 57 | 2 | 4 |
| Total | 96 | 73 | 64 | 0 | 64 | 9 | 12 | 9 | 100 | 2 | 66 | 2 | 3 |
| Overall Total | 366 | 340 | 301 | 0 | 301 | 39 | 11 | 39 | 100 | 7 | 308 | 7 | 2 |
| TOTAL | | | | | | | | | | | | | |
| 2009/10 | | | | | | | | | | | | | |
| High | 146 | 146 | 146 | 0 | 146 | 0 | 0 | 0 | 0 | 0 | 146 | 0 | 0 |
| Medium | 219 | 219 | 214 | 0 | 214 | 5 | 2 | 5 | 100 | 1 | 215 | 1 | 0 |
| Total | 365 | 365 | 360 | 0 | 360 | 5 | 1 | 5 | 100 | 1 | 361 | 1 | 0 |
| 2010/11 | | | | | | | | | | | | | |
| High | 126 | 125 | 120 | 0 | 120 | 5 | 4 | 5 | 100 | 2 | 112 | 2 | 2 |
| Medium | 303 | 303 | 293 | 0 | 293 | 10 | 3 | 10 | 100 | 1 | 233 | 1 | 0 |
| Total | 429 | 428 | 413 | 0 | 413 | 15 | 4 | 15 | 100 | 3 | 345 | 3 | 1 |
| 2011/12 | | | | | | | | | | | | | |
| High | 42 | 41 | 32 | 0 | 32 | 9 | 22 | 9 | 100 | 1 | 33 | 1 | 3 |
| Medium | 208 | 202 | 170 | 0 | 170 | 32 | 16 | 27 | 84 | 3 | 174 | 8 | 5 |
| Total | 250 | 243 | 202 | 0 | 202 | 41 | 17 | 36 | 88 | 4 | 207 | 9 | 4 |
| 2012/13 | | | | | | | | | | | | | |
| High | 31 | 13 | 12 | 0 | 12 | 1 | 0 | 1 | 0 | 0 | 12 | 0 | 0 |
| Medium | 136 | 86 | 67 | 0 | 67 | 19 | 22 | 13 | 68 | 2 | 75 | 8 | 11 |
| Total | 167 | 99 | 79 | 0 | 79 | 20 | 20 | 14 | 70 | 2 | 87 | 8 | 9 |
| Overall Total | 1211 | 1135 | 1054 | 0 | 1054 | 81 | 7 | 70 | 86 | 10 | 1000 | 21 | 2 |