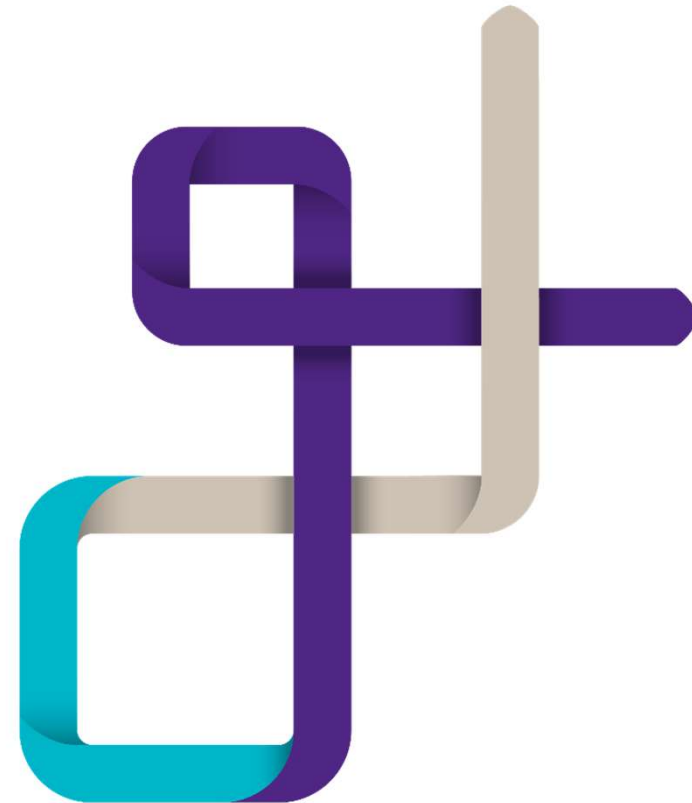


Recommendation Tracker

Year ending 31 March 2019

Hinckley and Bosworth Borough Council
July 2019



Introduction & headlines

Purpose

This document provides an overview of the status of internal audit recommendations that were due for implementation prior to this Audit Committee meeting.

Respective responsibilities

We follow up recommendations and report progress to the Audit Committee. It is the responsibility of management to implement audit recommendations on time.

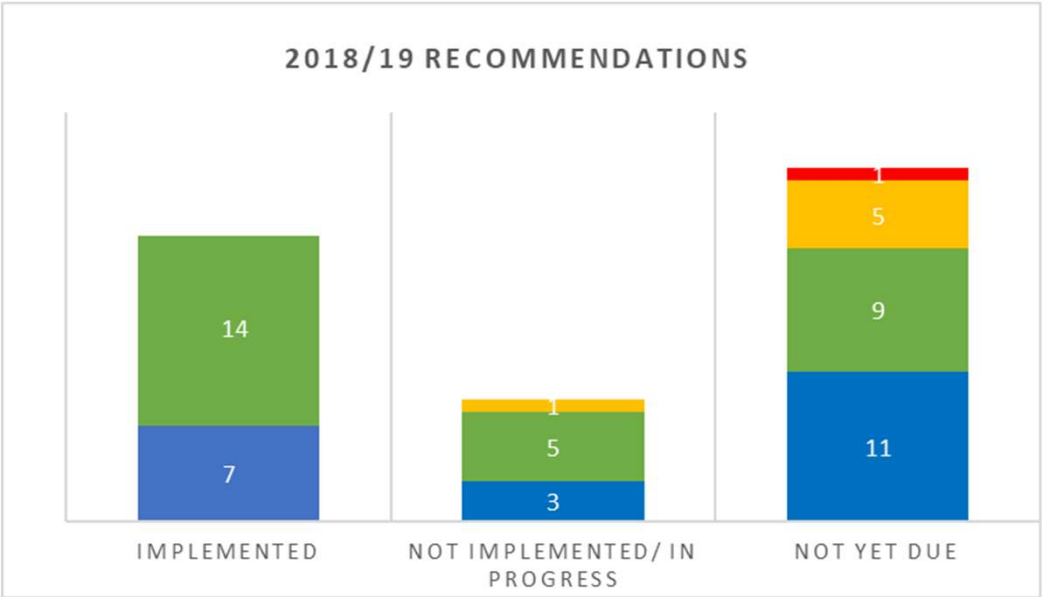
Analysis of outstanding recommendations

As at the date of finalising this report, there were 56 open recommendations agreed with management. Of these, 21 have been implemented by management and 26 were not yet due for implementation. The remaining 9 recommendations are either in progress or insufficient information has been provided to close the recommendations. Only one recommendation was a medium risk which has not been fully implemented. We will work with officers to ensure appropriate information is provided to close these recommendations, and we will update the Audit Committee at the next meeting.

Outstanding high & medium risk recommendations

We report by exception all high and medium risk recommendations that are overdue. There are no high risk recommendations and one medium risk recommendation that is overdue.

- The Council should enhance its reporting to budget holders on debt recovery to include more detailed narrative as well as setting deadlines for further recovery activity in order to encourage budget holders to be more proactive in seeking resolution to debt issues
- Management are satisfied that the recommendation has been implemented however insufficient evidence has been provided to us to enable us to close the recommendation at the time of writing this report.



Key

- Improvement point (Items requiring no action but which may be of interest to management /best practice advice)
- Low risk (non-compliance with established procedures, improvement point not vital to the management of risk in the business area.
- Medium (important to the management of risk in the business area, moderate weakness in the design or application of activities or control that requires the immediate attention of management)
- High (fundamental to the management of risk in the business area, representing a weakness in the design or application of activities or control that requires the immediate attention of management)

