

# National Park Authority Audit Committee Meeting

Agenda Item 10



## Outstanding Actions Update

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### *Paper for decision*

#### 1. Purpose

The purpose of this paper is to provide an update on the outstanding actions arising from internal audit work completed by KPMG from 2011 to February 2016.

#### 2. Recommendation

Members are asked to note this report and agree the actions as shown below.

#### 3. Summary of Actions Outstanding

##### **3.1 Actions Outstanding 2011-2014**

- 3.1.1 One low risk action remains outstanding from the audits carried out in 2011/12, 2012/13 and 2013/14. Please refer to **Appendix 1** for details. The work is expected to be complete by end of March 2016.

**Action: Committee to note the action outstanding and confirm clearance of the stakeholder engagement action.**

##### **3.2 Actions Outstanding 2014/15**

- 3.2.1 There are three actions outstanding from the internal audits completed during 2014/15 on the fixed asset register and records management. All of these are low rated actions. These are detailed in **Appendix 2**. The fixed assets actions have been delayed by other priority finance work and members will note the additional action arising in relation to fixed assets from the Controls Risk Self-Assessment audit in 2015/16 below. Therefore it is suggested that these three actions are dealt with together with a revised completion date of February 2017. The records management action is substantially complete with the exception of the formal process to ensure compliance with the file structure. This was planned to be complete by end of January but has been delayed by other priority workload. This will be a priority for the Information Officer during 2016/17.

**Action: Committee to note the actions outstanding and approve approach in relation to fixed assets actions and revised deadline for records management action.**

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#### 3.3 Actions Outstanding 2015/16

- 3.3.1 All planned internal audit work has been completed for 2015/16. There are six low risk actions to report on and three of these are complete, leaving only three outstanding. These are detailed in **Appendix 3**.
- 3.3.2 Members are requested to note the fixed asset action arising from the Controls Risk Self-Assessment audit in relation to the two outstanding actions from the 2014/15 audit of the fixed assets process. It is recommended that these 3 actions are resolved together with a completion date of February 2017.

**Action: Committee to note the actions outstanding and confirm clearance of the three completed actions.**

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