



## For decision

**Title: Internal Audit Report Management Action Follow up 2023/24**

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### Purpose

This paper presents the internal auditor's independent overview of management action taken on previous internal audit recommendations raised and agreed. The follow up review work reported here is part of the internal audit programme agreed for 2023/24.

### Recommendations

The Audit and Risk Committee is asked to:

- a) note the progress made by management in implementing agreed management actions; and
- b) note the revised due dates attributed to actions that remain outstanding.

### Executive summary

1. Azets, the Park Authority's Internal Auditors, have undertaken a follow up review of action taken to address previous audit recommendations raised and agreed by the Committee, to provide the Audit & Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. The report of their follow up review is provided in full at the Annex to this paper. The report summarises the progress made by management in implementing agreed management actions.
2. Azets have reviewed all open management actions and liaised with Park Authority staff to obtain an update on their implementation progress. This includes management identifying actions that are no longer applicable. For recommendations graded priority 3 or above, Azets request evidence to validate completion of any actions marked for closure by management.



3. There were 41 open actions brought forward from the last report (November 2023); there are 28 actions carried forward.
4. Two actions considered no longer applicable have been closed by the Auditor.

## **Conclusion**

5. We are gradually making progress in implementing audit recommendations. We acknowledge that further work is required to clear the remaining recommendations brought forward from previous years. However, a report of progress against each of the outstanding items has been provided, and this clarifies the work remaining to be done.
6. Target dates for completion have been reviewed and revised.

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