

## **AC16. INTERNAL AUDIT – RECOMMENDATIONS OUTSTANDING**

The Committee considered a report by the Internal Audit Manager on recommendations made by Internal Audit that have not been implemented by Services.

109 recommendations remain outstanding with 59 of these beyond their agreed implementation date.

Members recognised that the number of outstanding recommendations actions was decreasing and sought further detail on the actions being undertaken at senior officer level to implement recommendations.

The Committee sought clarification on the respective role of the Audit Committee and the Executive for the oversight of the outstanding recommendations. The Committee asked that the Convener discuss this further with the Chief Executive.

### **Decision**

**The Committee noted the report and requested a report by the Chief Executive on the process for reporting outstanding actions to members.**