

EXECUTIVE SUMMARY OF THE FOLLOW UP OF TRANSPARENCY

This review has been carried out as part of a follow-up to the 2013/14 CDC transparency audit. The follow-up work was approved by the Audit and Scrutiny Committee as part of the internal audit annual plan. The purpose of this audit review was to provide Members and senior officers with assurance that the agreed risk and control recommendations have been implemented by management.

Original audit findings

The 2013/14 gave a 'High' level of assurance over the transparency preparations, with 5 recommendations for management action.

Follow-up assurance:

Based on the sample testing completed as part of this follow-up review, we offer a lower audit assurance opinion of: **Satisfactory**. Lowering of the assurance level is appropriate based on our findings and the following summarised key control weaknesses:

1. Partial non-compliance with the requirements of the Local Government Transparency Code 2015.
2. No evidence of service level procedure notes being held for the transparency data production process (2013/14 Transparency audit recommendation 2).

Recommendations were made to address these two areas, one of which was a new recommendation from this follow-up.

Management Comments

Follow-up recommendation 1

Head of GO Shared Services - The GOSS Management Team have accepted the requirement to publish the data as required and will put this in place.

Follow-up recommendation 2

Corporate Planning Manager - The audit recommendations and the importance of procedure notes have been explained through the Joint Head of Service meetings. It is the responsibility of individual data producing service areas to draft and maintain procedure notes, the Corporate Planning Team will assist service areas when requested.

Director Resources - A reminder was issued at the Joint Head of Service meeting on 21st July 2015 on the importance of maintaining procedure notes.

(END)