

<b>Committee</b>	Audit and Risk Management		
<b>Date paper prepared</b>	20/10/2025	<b>Date of committee meeting</b>	29/10/2025
<b>Subject</b>	Update on Outstanding Internal Audit Recommendations		
<b>Author</b>	Paula Watson, Interim Finance Support		
<b>Action requested</b>	I. For noting		
<b>Purpose of the paper</b>	To provide members of the Audit & Risk Management Committee with an update on progress of the implementation of outstanding Internal Audit recommendations.		
<b>Summary of the paper</b>	<ol style="list-style-type: none"> <li>1. All actions from Integration of HR Systems and Policies and the Non-SFC Income audits are now reported to be complete.</li> <li>2. Three recommendations for policies are still outstanding. Two from the June 2024 follow up and one from the overall financial controls audit.</li> <li>3. Work on the recommendation from the Procurement audit is underway and has therefore been deemed as partially implemented.</li> <li>4. Of the 4 outstanding recommendations from the Health &amp; Safety Audit, 3 are not due to be implemented until the end of 2025. However, 2 of these are already in progress.</li> <li>5. All 3 recommendations from the Budgetary and Financial Reporting audit are due to be implemented during the 25/26 financial year budget monitoring process beginning with the Q1 reporting during November 25</li> </ol>		
<b>Consultation</b>	N/A		
<b>Resource implications</b>	Capacity of existing staff members.		

<b>Risk implications</b>	Delays in implementing Internal audit recommendations risks receiving an overall poor rating in the annual report.
<b>Link with strategy</b>	Links to the Value of Excellence, aiming to be sector leaders and benchmark performance on national standards.
<b><a href="#">Equality, Diversity, and Inclusion</a></b>	N/A
<b>Island Community Impact</b>	N/A
<b>Paper status</b>	<input checked="" type="checkbox"/> <b>Open</b> – The paper may be circulated to non-members of the committee and published online without restriction. <input type="checkbox"/> <b>Restricted</b> – The paper must not be circulated to non-members or published online until after the committee meeting. <input type="checkbox"/> <b>Confidential</b> - The paper must not be circulated beyond the committee members and should not be published online. Some information is considered commercially sensitive. [Please note papers may still be subject to Freedom of Information requests – see below].
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