

Audit Follow-ups December 2014 to March 2015				Recommendations Agreed				Recommendations Implemented				Appendix 1	
Department	Audit Review	Main Report Finalised	Follow up Date	Original Assurance level	R	A	G	Tot	R	A	G	Tot	Exception Comments
Open Spaces	Forest Centres	01/11/2010 ch to confirm date	Feb-15	Amber	0	1	22	23	0	0	14	14	A total of 24 recommendations were made at the time of the original audit, one of which (green priority) has since been superseded. This second follow-up exercise identified that the amber priority recommendation relating to the introduction of comprehensive stock records (goods for resale) is outstanding. We have not been able to provide assurance that all stock is accounted for. The Director of Open Spaces advised in March 2015 that the new Epos till system records stock movement and can produce reports although staff had not yet tested this at the time of writing. We have been advised that improved information is expected for stock ordering following implementation of the Epos system and that best sellers and stagnant stock will be highlighted. We have also been advised that a stock log book has been introduced. A further follow-up is planned to obtain evidence of implementation.
Community and Children's Services	Individual Budgets	Feb-13	Mar-15	Amber	0	4	10	14	0	4	10	14	A total of 15 recommendations were made at the time of the original audit, one of which (green priority) has since been superseded. Alternative mitigation was accepted in respect of one green priority recommendation; this has been classed as implemented for the purposes of this analysis.
Totals					0	5	32	37	0	4	24	28	