

**Summary of Recommendations and Management Responses from Internal Audit Reports
issued Quarter 1, 2020/21**

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
Local Elections (Follow-up Review) – 26 May 2020				
4.2.4	Consideration should be given to the raising of amended invoices where errors have been identified in the cost calculations.	Low	Electoral Services Manager	The costs incurred will be reviewed with invoices subsequently being issued for these costs with an explanatory note that these were identified in the Audit of the accounts. TID: End of July 2020
4.2.4	A review should be undertaken on the method of cost calculation in relation to poll cards.	Low		

¹ Risk Ratings are defined as follows:

- High: Issue of significant importance requiring urgent attention.
Medium: Issue of moderate importance requiring prompt attention.
Low: Issue of minor importance requiring attention.