



### Engagement follow-up performance September to November 2018

**Committee**            Audit and Standards

**Date of meeting**    30 November 2018

**Date of report**    20 November 2018

**Report by Assistant Chief Executive**

#### 1. Object of report

To advise the committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between September to November 2018. Follow-up reviews are included in the annual Internal Audit plan for 2018/19.

#### 2. Background

In accordance with the Public Sector Internal Audit Standards (PSIAS) and the Internal Audit Charter, a follow-up process to monitor and ensure that management actions have been effectively implemented must be established. The results will then be presented to the Audit and Standards committee.

The objective of each follow-up engagement is to test and evaluate management actions taken to address the agreed identified areas for improvement from the initial engagement.

#### 3. Outline of findings

Audit and Assurance completed eight follow-up performance reviews between September and November 2018.

The management actions taken to implement the recommendations in each engagement were evaluated and tested by Audit and Assurance. The findings of the follow-up reviews are as follows:

Number of follow-up engagements completed between September and November 2018	8
Total number of recommendations contained in these assurance engagements	25
Total number of recommendations implemented	18
Percentage implementation rate	72%

A summary of all eight follow-up engagements completed between September and November 2018 is presented at Appendix 1.

Where the recommendation(s) has not been implemented; as at the date of the follow-up engagement; a Client Assurance Statement has been agreed with the lead officer(s) to record a revised timescale(s) to complete the outstanding recommendation(s).

#### 4. Conclusions

Audit and Assurance has completed follow-up reviews for eight engagements between September and November 2018. The percentage implementation rate of the recommendations from the eight follow-up engagements was found to be 72%.

#### 5. Committee action

The committee is asked to note the contents of this report and the implementation rate of the recommendations from assurance engagements previously reported to the committee.

#### 6. Consequences

Policy consequences	<i>In accordance with the Public Sector Internal Audit Standards 2017.</i>
Legal consequences	<i>None.</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Social Inclusion consequences	<i>None.</i>
Risk consequences	<i>The implementation of agreed recommendations from assurance engagements mitigates risk.</i>

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