



**Engagement follow-up performance April to November 2022**

**Committee**            Audit and Standards

**Date of meeting**    25 November 2022                      **Date of report**    2 November 2022

**Report by Chief Executive**

**1. Object of report**

To advise the committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between April and November 2022. Planned resource is included in the annual Internal Audit plan 2022/2023 for follow-up reviews.

**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. These good practice requirements also state that 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 seven follow-up performance reviews between April and November 2022.

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 April to November 2022	7
Total number of recommendations contained in these assurance engagements	19
Total number of recommendations implemented	19
Percentage implementation rate	100%

A summary of the seven follow-up engagements completed between April and November 2022 is presented at Appendix 1.

#### 4. Conclusions

Audit and Assurance has completed follow-up reviews for seven engagements between April and November 2022. The percentage implementation rate of the recommendations from the seven follow-up engagements was found to be 100%.

#### 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>
Equalities consequences	<i>None.</i>
Risk consequences	<i>The implementation of agreed recommendations from assurance engagements mitigates risk.</i>
Climate Change, Adaptation and Carbon consequences	<i>None.</i>

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**Title** **Director of Finance & Corporate Support**

**Name** Valerie Davidson  
**Title** **Chief Executive**

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**Audit and Standards committee – 25 November 2022**  
**Internal Audit plan 2022/2023**

**Follow-up performance report to November 2022**

Engagement title	Date reported to Audit & Standards Committee	Number of recommendations from initial engagement				Date of Follow up review	Number of recommendations implemented				% Implemented	% Not Implemented
		High	Medium	Low	Total		High	Medium	Low	Total		
Regularity audit of Equalities reporting	19 February 2021	Nil	2	1	3	July 2022	Nil	2	1	3	100%	Nil
Contract audit of escalator and lift maintenance	27 August 2021	1	3	Nil	4	September 2022	1	3	Nil	4	100%	Nil
Contract audit of waste management services	27 August 2021	Nil	3	Nil	3	August 2022	Nil	3	Nil	3	100%	Nil
Core financial system review of procurement cards	26 November 2021	Nil	1	Nil	1	April 2022	Nil	1	Nil	1	100%	Nil
Regularity audit of recruitment administration	26 November 2021	Nil	3	Nil	3	August 2022	Nil	3	Nil	3	100%	Nil
Regularity audit of the use of pooled vehicles	18 February 2022	Nil	3	1	4	September 2022	Nil	3	1	4	100%	Nil
Regularity audit of Subway stock count arrangements 2021/2022	9 September 2022	Nil	1	Nil	1	August 2022	Nil	1	Nil	1	100%	Nil
<b>Total(s)</b>		<b>1</b>	<b>16</b>	<b>2</b>	<b>19</b>		<b>1</b>	<b>16</b>	<b>2</b>	<b>19</b>	<b>100%</b>	<b>Nil%</b>