



Engagement follow-up performance 2016/17 mid-year report

Committee Audit and Standards

Date of meeting 11 November 2016

Date of report 31 October 2016

Report by Assistant Chief Executive (Business Support)

1. Object of report

To advise the committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between April and October 2016. Follow-up reviews are included in the annual Internal Audit plan for 2016/17.

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 has completed seven follow-up performance reviews between April and October 2016.

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:

No. of follow-up engagements completed between April and October 2016	7
Total number of recommendations contained in these assurance engagements	33
Total number of recommendations implemented	32
Percentage implementation rate	97%

A summary of all seven follow-up engagements completed between April and October 2016 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 seven engagements between April and October 2016. The percentage implementation rate of the recommendations from the seven follow-up engagements was found to be 97%.

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 2016.</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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Audit and Standards committee – 11 November 2016
Internal Audit plan 2016/17

Follow-up performance report – April to October 2016

Engagement Title	Date reported to Audit & Standards Committee	Number of Recommendations	Date of Follow Up Work	Number of Recommendations Implemented	% Implemented	% Not Implemented
Core Financial Systems review of Debtors	19 June 2015	4	July 2016	4	100%	-
Regularity audit of CRC energy efficiency scheme	11 September 2015	2	June 2016	2	100%	-
Systems review of access and security arrangements	11 September 2015	9	June 2016	9	100%	-
Regularity audit of the administration of Zonecard tickets	13 November 2015	4	July 2016	4	100%	-
Core Financial Systems review of Treasury Management	13 November 2015	3	August 2016	3	100%	-
Contract audit of escalator maintenance	13 November 2015	8	October 2016	8	100%	-
Regularity audit of Subway annual stocktake	9 September 2016	3	October 2016	2	66%	1
Total		33		32	97%	3%