



### Engagement follow-up performance September to November 2020

**Committee**            Audit and Standards

**Date of meeting**    27 November 2020

**Date of report**    4 November 2020

**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 and November 2020. Follow-up reviews are included in the annual Internal Audit plan for 2020/2021.

#### 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 two follow-up performance reviews between September and November 2020.

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 September to November 2020	2
Total number of recommendations contained in these assurance engagements	7
Total number of recommendations implemented	7
Percentage implementation rate	100%

A summary of the two follow-up engagements completed between September and November 2020 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 two engagements between September and November 2020. The percentage implementation rate of the recommendations from the two 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>

**Name** Valerie Davidson

**Name** Gordon MacLennan

**Title** Assistant Chief Executive

**Title** Chief Executive

For further information, please contact Iain McNicol, Audit and Assurance Manager on 0141 333 3195.

**Audit and Standards committee – 27 November 2020**  
**Internal Audit plan 2020/2021**

**Follow-up performance report – September to November 2020**

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 corporate information systems	12 June 2020	1	1	Nil	2	October 2020	1	1	Nil	2	100%	Nil%
Regularity audit of Subway station offices	27 November 2020	5	Nil	Nil	5	November 2020	5	Nil	Nil	5	100%	Nil%
<b>Total(s)</b>		<b>6</b>	<b>1</b>	<b>Nil</b>	<b>7</b>		<b>6</b>	<b>1</b>	<b>Nil</b>	<b>7</b>	<b>100%</b>	<b>Nil%</b>