



Engagement follow-up performance January to March 2018

Committee Audit and Standards

Date of meeting 8 June 2018

Date of report 23 May 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 January and March 2018. Follow-up reviews are included in the annual Internal Audit plan for 2017/18.

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 six follow-up performance reviews between January and March 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 January and March 2018	6
Total number of recommendations contained in these assurance engagements	28
Total number of recommendations implemented	28
Percentage implementation rate	100%

A summary of all six follow-up engagements completed between January and March 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 six engagements between January and March 2018. The percentage implementation rate of the recommendations from the six 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.</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>

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.