



Engagement follow-up performance December 2022 to March 2023

Date of meeting 9 June 2023

Date of report 11 May 2023

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 December 2022 and March 2023. Planned resource was included in the annual Internal Audit plan 2022/2023 for follow-up reviews.

2. Background to report

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 two follow-up performance reviews between December 2022 and March 2023.

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 December 2022 to March 2023	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 December 2022 and March 2023 is presented at Appendix 1.

4. 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.

5. Consequences

Policy consequences	<i>In accordance with the Internal Audit Charter.</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 & Carbon consequences	<i>None.</i>

Name Neil Wylie
Title **Director of Finance & Corporate Support**

Name Valerie Davidson
Title **Chief Executive**

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

APPENDIX 1**Audit and Standards committee – 9 June 2023****Internal Audit plan 2022/2023****Follow-up performance report December 2022 to March 2023**

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		
Value for Money study of printing costs	14 February 2020	Nil	2	1	3	February 2023	Nil	2	1	3	100%	Nil
Contract audit of Digital Network security services	4 June 2021	2	2	Nil	4	March 2023	2	2	Nil	4	100%	Nil
Total(s)		2	4	1	7		2	4	1	7	100%	Nil%