



Engagement follow-up performance December 2019 to January 2020

Committee Audit and Standards

Date of meeting 14 February 2020

Date of report 27 January 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 December 2019 and January 2020. Follow-up reviews are included in the annual Internal Audit plan for 2019/20.

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 December 2019 and January 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 December 2019 to January 2020	2
Total number of recommendations contained in these assurance engagements	12
Total number of recommendations implemented	9
Percentage implementation rate	75%

A summary of the two follow-up engagements completed between December 2019 and January 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 December 2019 and January 2020. The percentage implementation rate of the recommendations from the two follow-up engagements was found to be 75%.

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

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Audit and Standards committee – 14 February 2020
Internal Audit plan 2019/20

Follow-up performance report – December 2019 to January 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 HR policy application on alcohol and drugs	30 August 2019	Nil	3	Nil	3	January 2020	Nil	3	Nil	3	100%	Nil
Digital controls review of Infor system administration	29 November 2019	4	5	Nil	9	January 2020	1	5	Nil	6	67%	33%
Total(s)		4	8	Nil	12		1	8	Nil	9	75%	25%