



Engagement follow-up performance December 2023 to March 2024

Date of meeting 14 June 2024

Date of report 2 May 2024

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 2023 to March 2024. Planned resource was included in the annual Internal Audit plan 2023/2024 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 five follow-up performance reviews between December 2023 and March 2024.

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 2023 to March 2024	5
Total number of recommendations contained in these assurance engagements	15
Total number of recommendations implemented	15
Percentage implementation rate	100%

A summary of the five follow-up engagements completed between December 2023 and March 2024 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 Lesley Aird
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 – 14 June 2024****Internal Audit plan 2023/2024****Follow-up performance report December 2023 to March 2024**

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		
Core Financial Systems review of Creditor payments and administration	17 February 2023	Nil	Nil	1	1	February 2024	Nil	Nil	1	1	100%	Nil
Regularity audit of mobile digital equipment	17 February 2023	3	2	Nil	5	February 2024	3	2	Nil	5	100%	Nil
Regularity audit of Strathclyde Concessionary Travel Scheme (SCTS) operator payment administration.	24 November 2023	Nil	1	Nil	1	March 2024	Nil	1	Nil	1	100%	Nil
Regularity audit of the framework for supporting local bus services	24 November 2023	Nil	3	Nil	3	March 2024	Nil	3	Nil	3	100%	Nil
Systems review of physical access and security arrangements	24 November 2023	Nil	5	Nil	5	March 2024	Nil	5	Nil	5	100%	Nil
Total(s)		3	11	1	15		3	11	1	15	100%	Nil%