



Engagement follow-up performance April to August 2019

Committee Audit and Standards

Date of meeting 30 August 2019

Date of report 14 August 2019

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 April and August 2019. 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 twelve follow-up performance reviews between April and August 2019.

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 April and August 2019	12
Total number of recommendations contained in these assurance engagements	47
Total number of recommendations implemented	41
Percentage implementation rate	87%

A summary of the twelve follow-up engagements completed between April and August 2019 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).

Note: recent significant organisational change has impacted on a lower implementation rate than the expected standard. All processes within School Transport and network analysis and design have been reviewed in detail with significant streamlining and revised procedures being implemented, together with a revised staff structure and personnel. These areas of service delivery will be subject to further Audit and Assurance coverage.

4. Conclusions

Audit and Assurance has completed follow-up reviews for twelve engagements between April and August 2019. The percentage implementation rate of the recommendations from the twelve follow-up engagements was found to be 87%.

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>

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