



Engagement follow-up performance February and March 2020

Committee Audit and Standards

Date of meeting 12 June 2020

Date of report 3 April 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 in February and March 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 three follow-up performance reviews in February and March 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 in February and March 2020	3
Total number of recommendations contained in these assurance engagements	7
Total number of recommendations implemented	7
Percentage implementation rate	100%

A summary of the three follow-up engagements completed in February and March 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 three engagements in February and March 2020. The percentage implementation rate of the recommendations from the three 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 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

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

Audit and Standards committee – 12 June 2020
Internal Audit plan 2019/20

Follow-up performance report – February and March 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 Subway annual stock count	7 June 2019	Nil	1	Nil	1	March 2020	Nil	1	Nil	1	100%	Nil%
Regularity audit of community transport grant awards	30 August 2019	Nil	4	Nil	4	March 2020	Nil	4	Nil	4	100%	Nil%
Regularity audit of training outcomes and reporting	29 November 2019	Nil	Nil	2	2	February 2020	Nil	Nil	2	2	100%	Nil%
Total(s)		Nil	5	2	7		Nil	5	2	7	100%	Nil%