



## Engagement follow-up performance 2017/18 to December 2017

**Committee**            Audit and Standards

**Date of meeting**    9 February 2018

**Date of report**    26 January 2018

**Report by Assistant Chief Executive (Business Support)**

### 1. Object of report

To advise the committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between April 2017 and December 2017. Follow-up reviews are included in the annual Internal Audit plan for 2017/18.

### 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 seven follow-up performance reviews between April and December 2017.

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:

No. of follow-up engagements completed between April and December 2017	7
Total number of recommendations contained in these assurance engagements	41
Total number of recommendations implemented	39
Percentage implementation rate	95%

A summary of all seven follow-up engagements completed between April and December 2017 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 seven engagements between April and December 2017. The percentage implementation rate of the recommendations from the seven follow-up engagements was found to be 95%.

#### 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.</i>
Legal consequences	<i>None</i>
Financial consequences	<i>None</i>
Personnel consequences	<i>None</i>
Social Inclusion 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  
(Business Support)

**Title** Chief Executive

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**Audit and Standards committee – 9 February 2018**  
**Internal Audit plan 2017/18**

**Follow-up performance report – April to December 2017**

Engagement Title	Date reported to Audit & Standards Committee	Number of Recommendations				Date of Follow Up Work	Number of Recommendations Implemented				% Implemented	% Not Implemented
		High	Medium	Low	Total		High	Medium	Low	Total		
Regularity audit of communications monitoring and reporting	28 November 2014	Nil	7	Nil	7	November 2017	Nil	7	Nil	7	100	Nil
Regularity audit of Procurement Reform (Scotland) Act 2014	13 November 2015	Nil	6	Nil	6	October 2017	Nil	6	Nil	6	100	Nil
Regularity audit of the administration of smartcards	17 June 2016	1	5	1	7	July 2017	1	4	Nil	5	71	29
Regularity audit of corporate credit and procurement cards	11 November 2016	2	3	Nil	5	August 2017	2	3	Nil	5	100	Nil
Regularity audit of Subway station TVM security uplift arrangements	1 December 2017	2	1	Nil	3	July 2017	2	1	Nil	3	100	Nil
Regularity audit of Subway station office administration	1 December 2017	2	7	Nil	9	October 2017	2	7	Nil	9	100	Nil
Regularity audit of Subway station ticket offices	1 December 2017	3	1	Nil	4	November 2017	3	1	Nil	4	100	Nil
<b>Total(s)</b>		<b>10</b>	<b>30</b>	<b>1</b>	<b>41</b>		<b>10</b>	<b>29</b>	<b>Nil</b>	<b>39</b>	<b>95%</b>	<b>5%</b>