



Engagement follow-up performance December 2020 to January 2021

Committee Audit and Standards

Date of meeting 19 February 2021

Date of report 27 January 2021

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 2020 and January 2021. Planned resource is included in the annual Internal Audit plan for 2020/2021 for this.

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. 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 two follow-up performance reviews between December 2020 and January 2021.

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 2020 to January 2021	2
Total number of recommendations contained in these assurance engagements	6
Total number of recommendations implemented	6
Percentage implementation rate	100%

A summary of the two follow-up engagements completed between December 2020 and January 2021 is presented at Appendix 1.

While in this report all recommendations have been implemented, members are reminded that should a recommendation(s) not have been implemented as agreed by the time of the follow up work, a Client Assurance Statement would be sought from 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 2020 and January 2021. The percentage implementation rate of the recommendations from the two 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.

Audit and Standards committee – 19 February 2021
Internal Audit plan 2020/2021

Follow-up performance report – December 2020 and January 2021

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 information systems	12 June 2020	Nil	4	Nil	4	January 2021	Nil	4	Nil	4	100%	Nil%
Regularity audit of Petty cash administration	27 November 2020	Nil	Nil	2	2	December 2020	Nil	Nil	2	2	100%	Nil%
Total(s)		Nil	4	2	6		Nil	4	2	6	100%	Nil%