



Engagement follow-up performance April to August 2020

Committee Audit and Standards

Date of meeting 28 August 2020

Date of report 12 August 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 between April and August 2020. Follow-up reviews are included in the annual Internal Audit plan for 2020/2021.

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 two follow-up performance reviews between April and August 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 April to August 2020	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 April and August 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 two engagements between April and August 2020. 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 on 0141 333 3195.

Audit and Standards committee – 28 August 2020
Internal Audit plan 2020/2021

Follow-up performance report – April to August 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		
Core financial system review of debtors administration	29 November 2019	Nil	Nil	2	2	July 2020	Nil	Nil	2	2	100%	Nil%
Regularity audit of bus information systems	14 February 2020	Nil	4	Nil	4	August 2020	Nil	4	Nil	4	100%	Nil%
Total(s)		Nil	4	2	6		Nil	4	2	6	100%	Nil%