



Engagement follow-up performance December 2018 to February 2019

Committee Audit and Standards

Date of meeting 22 February 2019

Date of report 4 February 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 December 2018 to February 2019. Follow-up reviews are included in the annual Internal Audit plan for 2018/19.

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 December 2018 and February 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 December 2018 to February 2019	2
Total number of recommendations contained in these assurance engagements	9
Total number of recommendations implemented	8
Percentage implementation rate	89%

A summary of the two follow-up engagements completed between December 2018 and February 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).

4. Conclusions

Audit and Assurance has completed follow-up reviews for two engagements between December 2018 and February 2019. The percentage implementation rate of the recommendations from the two follow-up engagements was found to be 89%.

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>
Social Inclusion consequences	<i>None.</i>
Risk consequences	<i>The implementation of agreed recommendations from assurance engagements mitigates risk.</i>

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