



**Engagement follow-up performance April to August 2018**

**Committee**            Audit and Standards

**Date of meeting**    14 September 2018                      **Date of report**    4 September 2018

**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 2018. 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 four follow-up performance reviews between April and August 2018.

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 April and August 2018	4
Total number of recommendations contained in these assurance engagements	21
Total number of recommendations implemented	21
Percentage implementation rate	100%

A summary of all four follow-up engagements completed between April and August 2018 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 four engagements between April and August 2018. The percentage implementation rate of the recommendations from the four 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.</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

**Title** Chief Executive

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

**Audit and Standards committee – 14 September 2018**  
**Internal Audit plan 2018/19**

**Follow-up performance report – April to August 2018**

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		
Systems review of grant funded projects	17 March 2017	3	4	2	9	July 2018	3	4	2	9	100	Nil
Contract audit of advertising income	1 December 2017	4	2	Nil	6	July 2018	4	2	Nil	6	100	Nil
Regularity audit of Buchanan bus station security uplift arrangements	1 December 2017	Nil	4	Nil	4	June 2018	Nil	4	Nil	4	100	Nil
Core Financial Systems review of expenses	9 February 2018	Nil	1	1	2	June 2018	Nil	1	1	2	100	Nil
<b>Total(s)</b>		<b>7</b>	<b>11</b>	<b>3</b>	<b>21</b>		<b>7</b>	<b>11</b>	<b>3</b>	<b>21</b>	<b>100%</b>	<b>Nil</b>