

Engagement follow-up performance September 2015 to March 2016

Committee Audit and Standards

Date of meeting 17 June 2016

Date of report 6 June 2016

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 September 2015 and March 2016. Follow-up reviews are included in the annual Internal Audit plan for 2015/16.

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 has completed five follow-up performance reviews between September 2015 and March 2016.

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 September 2015 and March 2016	5
Total number of recommendations contained in these assurance engagements	21
Total number of recommendations implemented	21
Percentage implementation rate	100%

A summary of all five follow-up engagements completed between September 2015 and March 2016 is presented at Appendix 1.

4. Conclusions

Audit and Assurance has completed follow-up reviews for five engagements between September 2015 and March 2016. The percentage implementation rate of the recommendations from the five 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 engagements previously reported to the committee.

6. Consequences

Policy consequences	<i>None</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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Name Gordon Maclennan

Title **Assistant Chief Executive
(Business Support)**

Title **Chief Executive**

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Audit and Standards committee – 17 June 2016
Internal Audit plan 2015/16

Follow-up performance report - September 2015 to March 2016

Engagement Title	Date reported to Audit & Standards Committee	Number of Recommendations	Date of Follow Up Work	Number of Recommendations Implemented	% Implemented	% Not Implemented
Core Financial System review of Payroll	20 June 2014	7	September 2015	7	100%	-
Information security and Data Protection survey	27 March 2015	2	February 2016	2	100%	-
Systems review of Bus station income	19 June 2015	7	February 2016	7	100%	-
Systems review of Subsidised Bus service returns	28 November 2014	3	March 2016	3	100%	-
National Fraud Initiative (NFI)	19 June 2015	2	March 2016	2	100%	-
Total		21		21	100%	-