



Engagement follow-up performance September to November 2021

Committee Audit and Standards

Date of meeting 26 November 2021 **Date of report** 2 November 2021

Report by Acting Chief Executive

1. Object of report

To advise the committee on the performance and implementation rate of recommendations from follow-up engagements undertaken between September to November 2021. Planned resource is included in the annual Internal Audit plan 2021/2022 for follow-up reviews.

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 four follow-up performance reviews between September and November 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 September to November 2021	4
Total number of recommendations contained in these assurance engagements	23
Total number of recommendations implemented	13
Percentage implementation rate	57%

A summary of the four follow-up engagements completed between September to November 2021 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).

Note: the loss of key and experienced staff who were designated systems administrators has impacted on the implementation rate from the follow-up review of Sharepoint administration. The use of this platform across services is currently subject to a digital governance review.

Note: organisational change has also impacted on a lower implementation rate than the expected standard from the follow-up review of bus infrastructure outcomes. Processes within bus infrastructure services have been reviewed in detail with significant streamlining and revised procedures being implemented, as part of a business improvement initiative.

4. Conclusions

Audit and Assurance has completed follow-up reviews for four engagements between September to November 2021. The percentage implementation rate of the recommendations from the four follow-up engagements was found to be 57%.

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 Neil Wylie

Name Valerie Davidson

Title Director of Finance

Title Acting Chief Executive

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

Audit and Standards committee – 26 November 2021
Internal Audit plan 2021/2022

Follow-up performance report – September to November 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		
Digital controls review of Sharepoint administration	7 June 2019	Nil	7	Nil	7	October 2021	Nil	Nil	Nil	Nil	Nil	100%
Regularity audit of digital change controls	28 August 2020	1	3	Nil	4	October 2021	1	3	Nil	4	100%	Nil%
Regularity audit of bus infrastructure outcomes	27 November 2020	1	2	2	5	September 2021	1	Nil	1	2	40%	60%
Regularity audit of the General Data Protection Regulations arrangements	19 February 2021	1	6	Nil	7	August 2021	1	6	Nil	7	100%	Nil%
Total(s)		3	18	2	23		3	9	1	13	57%	43%