



## Engagement follow-up performance April to November 2023

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**Date of meeting** 24 November 2023

**Date of report** 6 November 2023

### Report by 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 November 2023. Planned resource was included in the annual Internal Audit plan 2023/2024 for follow-up reviews.

#### 2. Background to report

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 six follow-up performance reviews between April and November 2023.

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 November 2023	6
Total number of recommendations contained in these assurance engagements	16
Total number of recommendations implemented	16
Percentage implementation rate	100%

A summary of the six follow-up engagements completed between April and November 2023 is presented at Appendix 1.

#### 4. 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.

#### 5. Consequences

Policy consequences	<i>In accordance with the Internal Audit Charter.</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>
Climate Change, Adaptation & Carbon consequences	<i>None.</i>

**Name** Neil Wylie  
**Title** Director

**Name** Valerie Davidson  
**Title** Chief Executive

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

**APPENDIX 1****Audit and Standards committee – 24 November 2023****Internal Audit plan 2023/2024****Follow-up performance report April to November 2023**

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		
Regularity audit of Subway station office equipment	9 September 2022	Nil	1	1	2	August 2023	Nil	1	1	2	100%	Nil
Regularity audit of ticketing refund process	25 November 2022	Nil	1	Nil	1	June 2023	Nil	1	Nil	1	100%	Nil
Regularity audit of corporate uniform replacement	25 November 2022	1	2	Nil	3	July 2023	1	2	Nil	3	100%	Nil
St. Enoch Subway station ticket office: controls report	25 November 2022	1	2	Nil	3	August 2023	1	2	Nil	3	100%	Nil
Subway Maintenance equipment and materials: controls report	25 November 2022	1	4	Nil	5	August 2023	1	4	Nil	5	100%	Nil
Regularity audit of Subway stock count	9 June 2023	1	1	Nil	2	November 2023	1	1	Nil	2	100%	Nil
<b>Total(s)</b>		<b>4</b>	<b>11</b>	<b>1</b>	<b>16</b>		<b>4</b>	<b>11</b>	<b>1</b>	<b>16</b>	<b>100%</b>	<b>Nil%</b>