



Engagement follow-up performance 2016/17

Committee Audit and Standards

Date of meeting 15 September 2017 **Date of report** 23 May 2017

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 November 2016 and March 2017. Follow-up reviews are included in the annual Internal Audit plan for 2016/17.

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 ten follow-up performance reviews between November 2016 and March 2017.

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 November 2016 and March 2017	10
Total number of recommendations contained in these assurance engagements	54
Total number of recommendations implemented	44
Percentage implementation rate	81%

A summary of all ten follow-up engagements completed between November 2016 and March 2017 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 ten engagements between November 2016 and March 2017. The percentage implementation rate of the recommendations from the ten follow-up engagements was found to be 81%.

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>

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Audit and Standards committee – 15 September 2017
Internal Audit plan 2016/17

Follow-up performance report – November 2016 to March 2017

Engagement Title	Date reported to Audit & Standards Committee	Number of Recommendations	Date of Follow Up Work	Number of Recommendations Implemented	% Implemented	% Not Implemented
Regularity audit of insurance claims	28 November 2014	4	March 2017	4	100%	-
Systems review of recruitment and vetting arrangements	18 March 2016	6	January 2017	6	100%	-
Contract audit of PPE and workwear	18 March 2016	8	March 2017	6	75%	25%
IT controls: internet and e-commerce	18 March 2016	4	February 2017	1	25%	75%
Location audits: Subway station offices	17 June 2016	7	March 2017	6	86%	14%
Location audits: Travel centre offices	17 June 2016	5	February 2017	5	100%	-
IT controls: System administration and IT network controls	17 June 2016	4	February 2017	2	50%	50%
Systems review of Bus infrastructure: bus stops and bus shelters	9 September 2016	1	March 2017	1	100%	-
IT controls: portable IT equipment	9 September 2016	8	February 2017	7	88%	12%
East Kilbride travel centre controls report	11 November 2016	7	February 2017	6	86%	14%
Total		54		44	81%	19%