

Audit & Risk Committee

26 June 2023

INTERNAL AUDIT FOLLOW UP

Report by Chief Internal Auditor
(Report No 23/197)

1. PURPOSE

- 1.1 This report presents a current summary of Internal Audit's 'follow up' work relating to actions due for completion up to May 2023.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee notes the current position in respect of the agreed actions arising from Internal Audit's work.

3. STRUCTURE OF REPORT

- 3.1 This report is structured over the following sections:

- Section 4: Background
- Section 5: Follow Up Outcomes

4. BACKGROUND

- 4.1 The Public Sector Internal Audit Standards (PSIAS) require the Chief Internal Auditor to establish a follow-up process to monitor and ensure that management actions have been effectively implemented.
- 4.2 Internal Audit request evidence from Services which confirms that actions have been implemented and, therefore, controls have been improved.

5. FOLLOW UP OUTCOMES

- 5.1 There were 2 actions due to be completed up to May 2023. One action has been complete, and one has been substantially completed, with one aspect still remaining to be considered. This action is included on the Appendix.

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