

PERTH AND KINROSS COUNCIL

AUDIT & RISK COMMITTEE

7 DECEMBER 2022

INTERNAL AUDIT FOLLOW UP

Report by Chief Internal Auditor
(Report No. 22/300)

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 November 2022.

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 27 actions arising from Internal Audit reports. Of these, 4 had a completion date of September 2022. Evidence has been provided that all 4 actions have been completed. There were no actions with a completion date in October or November 2022.

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