



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

13 DECEMBER 2021

UPDATE: AUDIT RECOMMENDATIONS

Report by Head of Finance and Corporate Services
(Report No. G/21/175)

PURPOSE OF REPORT

This report provides the Audit & Performance Committee with progress on the implementation of all internal and external audit recommendations.

1. BACKGROUND

It is best practice for Audit Committees to receive regular updates on progress in implementation of audit recommendations. A full review has therefore been undertaken on all internal and external audit recommendations since inception of the IJB on 1st April 2016. This will be updated on a regular basis and presented to each Audit and Performance Committee meeting.

2. UPDATE / SUMMARY OF FINDINGS

There has been one audit completed since the last report to this Committee:

- External Audit Annual Report 2020/21

Three new recommendations have been identified from this audit and these have been incorporated into this update.

In terms of progress against recommendations, the follow up work undertaken indicates the following:

Status	Recommendations (excluding CCG)	CCG Recommendations	Total
Complete	44	9	53
Part Complete	1	0	1
Not Yet Due	3	0	3
Overdue	1	0	1

Total	49	9	58
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Since the last report to the Audit and Performance Committee, 1 recommendation has been marked as being overdue. The number of recommendations marked as 'complete' remains at 44.

Appendix 1 lists all recommendations either overdue, not yet due, completed or part complete since the last report to this Committee.

Appendix 2 lists all recommendations which are complete and have been previously reported as complete to this Committee.

3. RECOMMENDATION

The Audit & Performance Committee are asked to:

- Note the progress made to date on implementing agreed recommendations.

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