



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

16 SEPTEMBER 2019

AUDIT RECOMMENDATIONS UPDATE

Report by Chief Financial Officer (Report No. G/19/139)

PURPOSE OF REPORT

This report provides the Audit & Performance Committee with progress on the implementation of all internal and external audit recommendations arising since the formal inception of the Integration Joint Board (IJB) on 1st April 2016.

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. Resources have now been put in place to ensure this is updated on a regular basis.

2. UPDATE / SUMMARY OF FINDINGS

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

Status	
Complete	22
Not Yet Due	5
Overdue	4
Ongoing	1
Total	32

There have been two audits completed since the last report to this Committee:

- Annual Internal Audit Report 2018/2019
- Internal Audit Report on Strategic Planning (Report no. PK05/18 incorporating PK06/18)

Nine new recommendations have been identified from these two audits and these have been incorporated into this update.

Appendix 1 lists all recommendations either overdue, not yet due, completed or ongoing 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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