

AUDIT & RISK COMMITTEE

28 JUNE 2022

INTERNAL AUDIT FOLLOW UP

Report by Chief Internal Auditor
(Report No 22/151)

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 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
- Appendix 1: Outstanding Actions to May 2022

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 39 actions arising from Internal Audit reports. Of these, 12 had a completion date of up to May 2022. Evidence has been provided that 6 actions have been completed, with 6 actions yet to be fully implemented and these are included on the Appendix.

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APPENDICES : Appendix 1 Outstanding actions to May 2022