



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

17 FEBRUARY 2020

UPDATE: AUDIT RECOMMENDATIONS

Report by Chief Financial Officer
(Report No. G/20/22)

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 1 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 1 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	24
Not Yet Due	4
Overdue	6
Ongoing	1
Total	35

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

- External Audit Annual Report 2018/19

Three new recommendations have been identified from this new audit and these have been incorporated into this update, action references 43, 44 and 45.

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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