



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

13 September 2021

UPDATE: AUDIT RECOMMENDATIONS

Report by Head of Finance and Corporate Services (Report No. G/21/109)

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

- 1.1** 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

- 2.1** There have been 4 audits completed since the last report to this Committee:

- Internal Audit - Financial Risks (PKIJB 19-01)
- Sustainability Payments (PKCIJB 20-03)
- Improvement Actions (PKCIJB20-01)
- Internal Audit Annual Report 2020/21

Ten new recommendations have been identified from these audits. Five of these new recommendations relate to the Sustainability Payments report (PKCIJB 20-03) and, as the responsibility for implementing these falls with Perth and Kinross Council, these have not been incorporated into this report and will be monitored through Perth and Kinross Council's Scrutiny Committee. Subsequently there are five new recommendations included in this update from the remaining three audits.

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	1	0	1
Overdue	0	0	0
Total	46	9	55

2.2 Since the last Audit Recommendations report to the Audit and Performance Committee, the 1 overdue recommendation has been completed with no recommendations being overdue. The number of recommendations marked as 'complete' has increased by 6.

2.4 **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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