

**INTERNAL AUDIT REPORT FOLLOW UP 2017-18.**

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**1. EXECUTIVE SUMMARY**

- 1.1 Internal Audit document the progress made by departmental management in implementing the actions agreed with Internal Audit. This report and attached appendices are the results from a review performed by Internal Audit for actions due to be implemented by 30 September 2017.
- 1.2 The process requires departmental Executive Directors assigning a 3<sup>rd</sup> tier officer to act as the sole contact for the follow up of agreed actions. The contact role involves updating both the Executive Directors and Internal Audit on progress with implementation of agreed actions.
- 1.3 Appendix 1 is a statistical summary of all agreed actions arising from Internal Audit reports by department. Detailed is the number of agreed actions due as at 30 September 2017, the number implemented, the number of agreed future actions and their status, e.g. on course etc.
- 1.4 Appendix 2 provides a summary as at 30 September 2017, of all delayed and rescheduled agreed actions from Internal Audit reports by department and service. Detailed is the report name along with the weakness identified, agreed management action, revised date, any previous implementation dates reported to the Audit & Scrutiny Committee, management comment and Pyramid status.
- 1.5 The Education action in relation to the looked after children report, detailed in appendix 2, has been delayed for a period of 14 months in total, however we are comfortable with the status with this action point. Initially, rescheduling was due to the Scottish Government delaying the implementation of the Named Persons Act; therefore the original decision to reschedule was out with the services control.

**2 RECOMMENDATIONS**

- 2.1 The Audit & Scrutiny Committee to review and endorse the content of this report.

### **3 CONCLUSION**

3.1 Of the agreed actions due for completion by 30 September 2017, nine have been completed. Internal Audit is satisfied with the status of the remaining three agreed actions being delayed but rescheduled. Good progress is being made on the agreed actions due after 30 September 2017 with two being completed early. Further programmed testing of post follow-up actions will be undertaken via the continuous monitoring programme.

### **4. IMPLICATIONS**

4.1	Policy:	None
4.2	Financial:	None
4.3	Legal:	None
4.4	HR:	None
4.5	Equalities:	None
4.6	Risk:	Failure to implement agreed actions leads to financial, physical and reputational loss and adversely impacts organisational objectives.
4.7	Customer Service:	None

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**01 December 2017**

**For further information please contact:**

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