

REPORT TO: Audit and Governance Committee

MEETING DATE: 17 March 2015

BY: Depute Chief Executive – Resources & People Services

SUBJECT: Internal Audit Follow-up Reports

1 PURPOSE

- 1.1 To inform the Audit and Governance Committee of the recent follow-up work undertaken by Internal Audit.

2 RECOMMENDATION

- 2.1 That the Audit and Governance Committee note the findings of Internal Audit's follow-up work on Procurement – Scheme of Delegation and Pencaitland Primary School.

3 BACKGROUND

- 3.1 As part of the audit plan for 2014/15 Internal Audit has followed up the recommendations made in previously issued audit reports to ensure that they have been implemented as agreed by Management. Our findings are detailed below.

Procurement – Scheme of Delegation

- 3.2 Internal Audit's report on Procurement – Scheme of Delegation was issued in May 2014. Our follow-up review has identified that one recommendation is currently outstanding. Details of Management's response and the revised date of completion are attached in Appendix A.

Pencaitland Primary School

- 3.3 Internal Audit's report on Pencaitland Primary School was issued in November 2013. Our follow-up review has identified that one recommendation is currently outstanding. Details of Management's response and the revised date of completion are attached in Appendix A.

4 POLICY IMPLICATIONS

4.1 None

5 EQUALITIES IMPACT ASSESSMENT

5.1 This report is not applicable to the well being of equalities groups and Equality Impact Assessment is not required.

6 RESOURCE IMPLICATIONS

6.1 Financial - None

6.2 Personnel - None

6.3 Other - None

7 BACKGROUND PAPERS

7.1 None

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Appendix A

PROCUREMENT – SCHEME OF DELEGATION

The recommendation currently outstanding is detailed below, together with Management's response.

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	MANAGEMENT RESPONSE	REVISED DATE OF COMPLETION
3.1.1	Management should review the existing arrangements in place for updating content on the Council's website and intranet – formal procedures should be developed to provide guidance to staff.	Medium	Service Manager – Corporate Policy	Currently working on a project plan.	Ongoing

PENCAITLAND PRIMARY SCHOOL

The recommendation currently outstanding is detailed below, together with Management's response.

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	MANAGEMENT RESPONSE	REVISED DATE OF COMPLETION
3.9.1	Management should ensure that an up to date inventory of assets is maintained in compliance with the Financial Procedures for Schools.	Medium	Head Teacher	Inventory requested from IT and will be checked as soon as this is received.	April 2015