

**REPORT TO:** Audit and Governance Committee

**MEETING DATE:** 1 December 2015

**BY:** Depute Chief Executive – Resources & People Services

**SUBJECT:** Internal Audit Follow-up Reports

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## **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 Records Management (Public Records (Scotland) Act 2011), Cash Handling and Banking, Knox Academy and Members' Gifts and Hospitality.

## **3 BACKGROUND**

- 3.1 As part of the audit plan for 2015/16 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.

### **Records Management (Public Records (Scotland) Act 2011)**

- 3.2 Internal Audit's report on Records Management was issued in November 2014. Our follow-up review has identified that the one recommendation made has been fully implemented.

### **Cash Handling and Banking**

- 3.3 Internal Audit's report on Cash Handling and Banking was issued in January 2015. Our follow-up review has highlighted that of the ten recommendations made one recommendation is currently outstanding. Details of Management's response and the revised date of completion are attached as Appendix A.

## **Knox Academy**

- 3.4 Internal Audit's report on Knox Academy was issued in March 2015. Our follow-up review has identified that all three recommendations made have been fully implemented.

## **Members' Gifts and Hospitality**

- 3.5 Internal Audit's report on Members' Gifts and Hospitality was issued in March 2015. Our follow-up review has identified that all three recommendations made have been fully implemented.

## **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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<b>DATE</b>	16 November 2015

## Appendix A

### Cash Handling and Banking

Our follow-up review has identified that of the 10 recommendations made, 9 have been fully implemented and 1 is currently outstanding. The recommendation that is currently outstanding is detailed below, together with Management's response.

PARA REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	MANAGEMENT RESPONSE	REVISED DATE OF COMPLETION
3.2.2	Consideration should be given to enhancing the existing audit trail by ensuring that receipts issued to customers include details of the cash tendered and the change given.	Medium	Service Manager – Customer Services	Capita system provider has confirmed that this functionality is not possible on the current system.	N/A