

Audit Committee Meeting

Date of Meeting	Tuesday 8 October 2019
Paper Title	Internal Audit – Follow-Up Reviews 2018-19
Agenda Item	7(a)
Paper Number	AC1-C
Responsible Officer	Jim Godfrey, Finance & Resources Director
Recommended Status	Disclosable
Action	For information

1. Report Purpose

- 1.1. To consider the report of the Internal Auditor on the Follow-Up Reviews 2018-19.

2. Recommendations

- 2.1. The Committee is invited to **note**:

- the report of the Internal Auditor on the Follow-Up Reviews 2018-19
- the report concludes that the Board has made “very good progress in implementing the recommendations” of the internal auditor.

3. Report

- 3.1. The objective of the review was to consider progress made by GCRB to implement the previous recommendations of the Internal Auditor.
- 3.2. The report demonstrates that all recommendations have been fully implemented and there are no outstanding recommendations. The report is welcomed by the Executive Team.

4. Risk Analysis

- 4.1. The report provides an independent review of the progress made to implement previous recommendations. Internal Audit is a key component of the internal control process within GCRB. Effective implementation of previous recommendations provides assurance in respect of the systems of internal control.

5. Equalities Implications

- 5.1. There are no equalities implications as a direct result of this report.

6. Legal Implications

- 6.1. There are no specific legal implications arising from this report.

7. Resource Implications

- 7.1.** The provision of internal audit is a key component of an organisation's overall governance arrangement with regard to both financial and other matters.

8. Strategic Plan Implications

- 8.1.** Through the Regional Outcome Agreement and associated requirements, GCRB has to have effective governance arrangements, of which internal audit is a key part.