

Audit Committee Meeting

Date of Meeting	Tuesday 18 December 2018
Paper Title	Implementation of Internal Audit Recommendations
Agenda Item	9
Paper Number	AC2-C
Responsible Officer	Jim Godfrey, Finance & Resources Director
Recommended Status	Disclosable
Action	For Discussion

1. Report Purpose

- 1.1. To consider progress in respect of the recommendations arising from the work of the Internal Auditor.

2. Recommendations

- 2.1. The Committee is invited to **note** the status of the one outstanding recommendation of the previous Internal Audit reports.

3. Report

- 3.1. At the last meeting, the committee received a follow-up report from the Internal Auditor. The report confirmed that all previous recommendations have been fully implemented except for one recommendation that was partially implemented.
- 3.2. The outstanding recommendation relates to the Certificates of Assurance of the assigned colleges. This action will be implemented by 30 April 2019 i.e. in accordance with the timescale for completion of the 2018-19 certificates.

4. Risk Analysis

- 4.1. The report provides evidence that GCRB has responded to the improvements identified by internal audit and action taken.

5. Legal Implications

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

6. Resource Implications

- 6.1. The provision of internal audit is a necessary component of an organisation's overall governance arrangement with regard to both financial and other matters. The resource required to implement these recommendations is borne within the operating budget of GCRB.

7. Strategic Plan Implications

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