CITY OF GLASGOW COLLEGE

Board of Management
Audit Committee

Date of Meeting	**Wednesday 14 September 2016**
Paper No.	**AC1-K**
Agenda Item	**11.4**
Subject of Paper	**Internal Audit Report – Follow Up Review**
FOISA Status	**Disclosable**
Primary Contact	**BDO**
Date of production	**April 2016**
Action	**For Discussion and Decision**

Recommendations

The Committee is asked to consider and discuss the report and the management responses to the internal audit recommendations.

1. **Purpose of report**

   The aim is to provide assurance to the Audit Committee and the Senior Management Team that previous internal audit recommendations have been implemented effectively and within targeted timescales.

2. **Context and Discussion**

   As part of the 2014-15 Internal Audit plan for City of Glasgow College, internal audit agreed to follow up on the implementation status of previously agreed recommendations made in Internal Audit reports in previous years.

3. **Impact and implications**

   Refer to internal audit report.

City of Glasgow College

INTERNAL AUDIT REPORT - DRAFT

Follow up review

August 2016

BDO

CONTENTS

REPORT STATUS	
Auditors:	Gemma Rickman
Dates work performed:	28th July – 26th August 2016
Draft report issued:	2nd September 2016
Final report issued:	

DISTRIBUTION LIST	
Paul Clark	College Secretary/Planning
Audit Committee	Members

EXECUTIVE SUMMARY

Scope and Work Undertaken

Background

As part of the provision of continual assurance with regard to internal control arrangements, a review of the degree of implementation of the internal audit recommendations was undertaken in August 2016. In accordance with the Annual Internal Audit Plan 2015-16, we have followed up on the implementation status of all recommendations raised during 2014-15, and those in 2015-16 with implementation dates before 31st August 2016, along with those recommendations which were not categorised as fully implemented at the time of the College's last follow up audit (March 2015).

A total of 43 audit recommendations were followed up. These relate to 19 separate internal audit reports, as outlined below:

- Diversity and Equality 2013/14 (1 recommendation)
- Other Income 2013/14 (1 recommendation)
- Overseas Projects 2013/14 (2 recommendations)
- Risk Management and Governance 2013/14 (2 recommendations)
- Payroll 2014/15 (2 recommendations)
- Financial Reporting 2014/15 (1 recommendation)
- Organisational Development 2014/15 (2 recommendations)
- IT Bring Your Own Device 2014/15 (2 recommendations)
- New Campus New Learning 2014/15 (1 recommendation)
- Industry Academies 2015/16 (2 recommendations)

- New Campus Post Migration 2015/16 (1 recommendation)
- Admissions and Enrolments 2015/16 (2 recommendations)
- Financial Controls 2015/16 (2 recommendations)
- Internal Communications 2015/16 (5 recommendations)
- Green Travel 2015/16 (3 recommendations)
- Health and Safety 2015/16 (5 recommendations)
- Libraries and Learning Technologies 2015/16 (4 recommendations)
- Student Fees 2015/16 (3 recommendations)
- Student Representation 2015/16 (2 recommendations)

Methodology

The College's Internal Audit Actions outstanding report was reviewed to ascertain Management's assessment of the degree of implementation achieved. Where the report stated that recommendations had been implemented, managers and staff were asked to provide documentary evidence to verify implementation. We appreciate the assistance provided by the staff involved in the review and would like to thank them for their help and on-going co-operation (see Appendix I for a list of staff interviewed during the follow-up review).

EXECUTIVE SUMMARY

Status of recommendations as at August 2016

The summary below provides an overview of the status of each recommendation. Of the 43 recommendations due to be implemented, 28 have been categorised as fully implemented, 10 have been categorised as partially implemented, and 5 have been categorised as not implemented. On this basis, we conclude that City of Glasgow College has made significant progress in implementing the recommendations made and we can provide assurance that management's resolve to implement previously agreed Internal Audit recommendations is sound.

Details of the not implemented and partially implemented recommendations are included on page 6 onwards.

Audit	Status at August 2016					Total
	Fully implemented	Partially implemented	Not implemented	Superseded	Not due for implementation	
- Diversity and Equality 2013/14	1	-	-	-	-	1
- Other Income 2013/14	1	-	-	-	-	1
- Overseas Projects 2013/14	1	1	-	-	-	2
- Risk Management and Governance 2013/14	2	-	-	-	-	2
- Payroll 2014/15	2	-	-	-	-	2
- Financial Reporting 2014/15	1	-	-	-	-	1
- Organisational Development 2014/15	-	-	2	-	-	2
- IT Bring Your Own Device 2014/15	-	1	1	-	-	2
- New Campus New Learning 2014/15	-	1	-	-	-	1
- Restructuring 2014/15	-	-	-	-	-	-
- Quality Assurance and Improvement 2014/15	-	-	-	-	-	-
- Risk Management 2014/15	-	-	-	-	-	-
- Staff Recruitment 2014/15	-	-	-	-	-	-
- Industry Academies 2015/16	2	-	-	-	-	2
- New Campus Post Migration 2015/16	1	-	-	-	-	1

EXECUTIVE SUMMARY

Audit	Status at August 2016					Total
	Fully implemented	Partially implemented	Not implemented	Superseded	Not due for implementation	
- Admissions and Enrolments 2015/16	2	-	-	-	-	2
- Financial Controls 2015/16	2	-	-	-	-	2
- Internal Communications 2015/16	-	3	2	-	-	5
- Green Travel 2015/16	2	1	-	-	-	3
- Health and Safety 2015/16	4	1	-	-	-	5
- Libraries and Learning Technologies 2015/16	2	2	-	-	1	5
- Student Fees 2015/16	3	-	-	-	-	3
- Student Representation 2015/16	2	-	-	-	-	2
- International and Commercial Activity 2015/16	-	-	-	-	1	1
- Treasury Management 2015/16	-	-	-	-	2	2
TOTAL	28	10	5	-	4	47

RECOMMENDATION STATUS – OVERSEAS PROJECTS 2013/14

Ref.	Original Recommendation	Sig.	Management Response	Original Responsibility & Implementation Date
1	We recommend that the process for determining whether an overseas opportunity will be pursued is formally documented. Management should consider including provision within the policy for Development Committee approval by circulation in exceptional circumstances, to prevent the College missing out on opportunities due to the relative infrequency of Development Committee meetings.	🟧	**Original Management Response** Agreed. A process map is now in place and additional training sessions will be undertaken in June 2014 to all relevant staff to demonstrate this process. A scheme of delegation is now being looked at by the Board of Management in line with new regulations that may be implemented by the Glasgow Regional Board. Once the scheme of delegation is in place the college will adhere to this process. **Response at 2014-15 Follow up** Agreed. The College will continue to use its own scheme of delegation for overseas projects until the GRCB has introduced a new process.	*Responsible Officer: Roy Gardner – Corporate Development Director* *Implementation Date: 31/12/14*

Status at August 2016 & Revised Recommendations
Partially Implemented The College is drafting an Overseas International Management Policy, which will detail the process for considering an overseas project. If a partnership opportunity arrives, the Board must approve if the opportunity exceeds £100k, and if below this threshold, opportunities must be approved by management.

Revised Management Response
Agreed. Update: A policy now exists and is continually updated in line with any external factors and influences. At the beginning of session 16/17 the College has entered into discussions with the SQA with regard to operating and working with overseas centres and partners.

RECOMMENDATION STATUS – ORGANISATIONAL DEVELOPMENT 2014/15

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
2	We recommend that City of Glasgow College carries out a skills gap analysis and training needs assessment on a college-wide basis. This will ensure that the skills required and training needed to gain these skills can be clearly identified and actioned throughout the organisation.	🟢	Agreed. Organisation Development (OD) will be launching a College wide survey to analyse the learning and development needs at organisational, team, job and individual levels in January 2015. This will help to ascertain current strengths and identify areas requiring further development to ensure readiness for the imminent migration to New Campus and lay foundations for the longer term. A combination of semi structured interviews, focus group arrangements and on line survey tools will be utilised to achieve this in line with the College's strategic objectives. Once needs have been identified; relevant learning and development plans will be designed and appropriate delivery methods agreed to ensure the development of skills which are transferrable to the job. This will ensure the College performs with greater effectiveness and efficiency.	*Responsible Officer: Judy Kier – Executive Director People & Culture* *Implementation Date: 30/4/15*

Status at August 2016 & Revised Recommendations

Not Implemented

City of Glasgow College has started to procure a learning management system, which should be in place by the end of 2016. A skills gap analysis and training needs assessment will be carried out on a college-wide basis following this. The revised completed date is June 2017.

Revised Management Response

Provisionally agreed: referred to Martin Taylor (Head of OD) as J Keir has left the College.

RECOMMENDATION STATUS – ORGANISATIONAL DEVELOPMENT 2014/15

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
3	We recommend that a standard core training programme is developed for each grade of staff.	🟢	Agreed. We have a standard induction programme, essential training modules clearly identified and a probationary review process which picks up individual job-related training needs in the first year. We also have a standard recommended programme (PDA) for lecturing staff. The College will however act on the findings from Action 1 to develop relevant learning and development and a core training programme for representative staff grades. This will include base line programmes, pre and post learning & development activity to ensure transferability to job, line manager support and a robust framework of Continuing Professional Development (CPD). The College intends to accredit its CPD through the CPD Accreditation Service which will further enhance provision for our employees.	*Responsible Officer: Judy Kier – Executive Director People & Culture* *Implementation Date: 30/6/15*

Status at August 2016 & Revised Recommendations
Not Implemented
City of Glasgow College has not yet developed a standard core training programme for each grade of staff. The revised completion date is June 2017.
Revised Management Response
Provisionally agreed: referred to Martin Taylor (Head of OD) as J Keir has left the College.

RECOMMENDATION STATUS – IT BRING YOUR OWN DEVICE 2014/15

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
4	We recommend that all draft IT policies are formally approved by the Board of Management prior to these being rolled out to staff and students and that the IT BYOD policy is updated to include details of the specific information which will be monitored by the IT team.	🟧	Agreed. This recommendation is accepted. The College will continue the process of validating the policy through the College governance structure. The policy will be revised to clarify the type of information being monitored for the purposes of capacity planning, fault tracing, and investigation of use or abuse of the network. All such monitoring is subject to relevant legislation (e.g. The Regulation of Investigatory Powers Act 2000 and the Lawful Business Regulations) and guidance on the College's approach has been obtained via JISC Legal (http://www.jisclegal.ac.uk). The College's policy reflects this compliance.	*Responsible Officer: Graham Lyon - Network Development Manager* *Implementation Date: 30/9/14*

Status at August 2016 & Revised Recommendations

Not Implemented

This action has not been completed. The social media policy has been approved, but the IT BYOD policy has not been updated, due to resource constraints relating to the implementation of new IT systems.

Revised Management Response

Agreed. (Provisional – GL to confirm at 7th Sept 2016)

RECOMMENDATION STATUS – IT BRING YOUR OWN DEVICE 2014/15

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
5	We recommend that a formal risk assessment is prepared for the use of own devices and that this is reviewed and tested on a regular basis.	🟧	Agreed. This recommendation is accepted. The college will conduct a formal risk assessment on the use of user owned devices based on Jisc Legal framework for "Risk, Liability and mobile Devices 1 May 2013.	*Responsible Officer: Graham Lyon - Network Development Manager* *Implementation Date: 30/9/14*

Status at August 2016 & Revised Recommendations

Partially Implemented

The College began completing a formal risk assessment on the use of personal devices, however this was not completed, as this will be required to be reviewed when entrance to the new build is granted.

Revised Management Response

Agreed. (Provisional – GL to confirm at 7th Sept 2016)

RECOMMENDATION STATUS – NEW CAMPUS NEW LEARNING 2014/15

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
6	We recognise that the College has identified the need to measure the effectiveness of NCNL more thoroughly. We recommend that the College introduce more expansive measures to the NCNL framework including longer term student outcomes. Information to measure the agreed indicators could be sought through alumni surveys, and engagement with employers.	🟢	Management Agree to the recommendations and will implement these within the Performance Review Cycle in Academic Year 2015/16.	*Responsible Officer: Alex Craig - Deputy Principal and Chief Delivery Officer* *Implementation Date: 31/8/15*

Status at August 2016 & Revised Recommendations

Partially Implemented

Alumni surveys and employer engagement methods are still to be further developed.

Revised Management Response

Agreed. (Provisional – AC to confirm at 7th Sept 2016)

RECOMMENDATION STATUS – INTERNAL COMMUNICATIONS 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
7	We recommend that the communications strategy is reviewed and expanded in order that it includes fuller description of the communications framework and clearer guidance for staff. For example, the following areas should be included:- details of how the college will communicate with key stakeholders, - the mechanisms for internal communications, and the purpose of each communication channel,- roles and responsibilities for communication and delegated authority levels, - the approval process for communications and relevant protocols, - communication timetable, - mechanisms for assessing the effectiveness of each communication channel, and communication KPIs.	🟧	Agreed. The Corporate Communications strategy will be complete by January 2016 and will go to the SMT for first approval and discussion. This strategy will address some of the concerns and areas raised in the recommendations.	*Responsible Officer: Roy Gardner – Corporate Development Director* *Implementation Date: 31/1/16*

Status at August 2016 & Revised Recommendations

Partially Implemented

The Communications Strategy provides details on the college's key stakeholders, and various communications channels in use. The Communications policy highlights roles and responsibilities . However, the following categories are still to be developed and formally documented: delegated authority levels, the approval process for communications and relevant protocols, a communication timetable, mechanisms for assessing the effectiveness of each communication channel, and communication KPIs.

Revised Management Response

As discussed with the auditor in August, we have documented the delegated authority levels in line with the Communications Policy which will go the SMT for approval IN October 2016.

RECOMMENDATION STATUS – INTERNAL COMMUNICATIONS 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
8	We recommend that once roles, responsibilities, delegated authorities and approval processes are formalised, this is supported by training to ensure that relevant staff are aware of the processes to be followed in order to carry out their roles effectively.	🟧	Agreed. The Corporate Communication strategy will highlight and clearly detail responsibilities for each communication channel, the protocol and each authorising officer. Both the Corporate Development Director and Head of Corporate Communications will undertake the appropriate training with each member of staff responsible for their area.	*Responsible Officer: Roy Gardner – Corporate Development Director* *Implementation Date: 28/2/16*

Status at August 2016 & Revised Recommendations

Not Implemented

As delegated authority levels are yet to be established, training in line with delegated authority levels has yet to be arranged.

Revised Management Response

Organisational Development are working with both the Corporate Development Director and Head of Communications to devise a training schedule to the level of delegated authority. In addition to this further training will be required to align further communication channels for e.g. Social Media. Training will be continually tailored and assessed as to each communication channel. This will take place throughout session 16/17.

RECOMMENDATION STATUS – INTERNAL COMMUNICATIONS 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
9	We recommend that following the approval of the communications strategy, KPIs are agreed and performance is measured against these on a regular basis, with action taken to address areas where they are not achieved.	🟧	Agreed. KPI's will be set against each communication channel and monitored during the colleges internal performance review framework.	*Responsible Officer: Roy Gardner – Corporate Development Director* *Implementation Date: 28/2/16*

Status at August 2016 & Revised Recommendations

Not Implemented

KPIs are included within the Head of Corporate Communication's operational plan, although there are no overarching communication KPIs which are monitored and reported on a regular basis.

Revised Management Response

The Head of Corporate Communication has created an operational plan detailing the relevant KPI's for session 2016/17. These KPI's are under regular review and are reported on at Performance Reviews (3 times per session).

RECOMMENDATION STATUS – INTERNAL COMMUNICATIONS 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
10	We recommend that feedback is regularly obtained for each of the communication mechanisms in place. Following the receipt of feedback we recommend that an action plan is produced to address any findings arising from the feedback, and that actions taken are recorded and tracked through to completion.	🟧	Agreed. In working across the college the Senior Management Team are very aware of Survey fatigue amongst staff, therefore a wider group will be set up to review the best mechanism & timings for undertaking regular feedback on communications. This will include Executive staff, Quality & Performance staff, HR team and Communications team.	*Responsible Officer: Roy Gardner – Corporate Development Director* *Implementation Date: 28/2/16*

Status at August 2016 & Revised Recommendations

Partially Implemented

Feedback has been received from staff on the College's communications via a staff survey. The results have been analysed and reported, which were distributed to all staff. However, there has been no feedback received for each communication mechanism, and therefore no action plans have been put developed to make improvements.

Revised Management Response

At the time of the audit, the Head of Communications was not in post. However, the above recommendations are now reflected and some of the KPI's feature in the Operational Plan.

RECOMMENDATION STATUS – INTERNAL COMMUNICATIONS 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
11	We recommend that following the development of the communications strategy which will set out how the college wants to communicate with stakeholders, the communication channels are reviewed to ensure that there is no overlap or gaps in communication and the purpose of each communication is clearly defined and links back to the strategic objectives.	🟧	Agreed. An audit into the current communication channels and their effectiveness will be undertaken with results being fed into the draft Communications strategy.	*Responsible Officer: Roy Gardner – Corporate Development Director/ Michelle Watt – Head of Corporate Communications* *Implementation Date: 31/12/15*

Status at August 2016 & Revised Recommendations

Partially Implemented

The College has completed a social media review, and a review of the college's website. However further reviews are to be carried out on each communication channel.

Revised Management Response

The College has undertaken a Social Media review and launched a new college website in March 2016. A communications survey will be undertaken in November 2016 which will review both of these communication channels as well as all other channels. One communication channel which has been reviewed and implemented is the Principal's briefing which has been redesigned to reflect comments from staff.

RECOMMENDATION STATUS – GREEN TRAVEL 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
12	We recommend that an action plan is produced detailing more detailed SMART objectives which will contribute to the achievement of the green travel plan objectives. We further recommend that there is regular review and reporting of progress against the green travel plan objectives on at least a quarterly basis. As described in recommendation one, the Healthy Working Lives Group may be the most relevant forum for this.	🟧	Agreed. The aforementioned Healthy Working Lives Group and Student Executive will develop an Action Plan with initiatives aimed at staff and at students. This Plan will include mechanisms for monitoring uptake. Progress on uptake will be reported to the Group on a quarterly basis and to SMT twice a year.	*Responsible Officer: Jill Weatherill - Faculty Director & Chair of HWL Group* *Implementation Date: 31/3/16*

Status at August 2016 & Revised Recommendations

Partially Implemented

City of Glasgow College has arranged annual calendar activities for staff, include walking & bike events in order to encourage people to consider other methods of transport. Students attended information sessions and took part in competitions to win prizes for the most mileage achieved. Pop up initiatives will be introduced, and a new activity calendar. However, a formal action plan has not been created with SMART targets. The only targets documented are those in the green travel plan.

Revised Management Response

Agreed (Provisional – JW to confirm at Sept 7th)

RECOMMENDATION STATUS – HEALTH AND SAFETY 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
13	We recommend that a Health and Safety Risk Register is maintained for the College. This would summarise each of the health and safety risks affecting the College and the controls in place to mitigate each of these risks.	🟢	Recommendation is accepted in full. A H&S risk register will be developed shortly after the New Campus @ Riverside is occupied. This will be used as a means of developing a register based approach to tracking and monitoring all identified risks.	*Responsible Officer: Brian Ahern – Head of Health and Safety* *Implementation Date: 30/11/15*

Status at August 2016 & Revised Recommendations
Partially Implemented
The Head of Health and Safety at the College has begun compiling a health and safety risk register. However, this has not been fully completed and will be further developed following entrance to the new City campus building.
Revised Management Response
Agreed (Provisional –BA to confirm at Sept 7th)

RECOMMENDATION STATUS – LIBRARIES AND LEARNING TECHNOLOGIES 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
14	We recommend that the operational plans for libraries and learning technologies are updated for next academic year to reflect the current aims and objectives of the department. We further recommend that the operational plans are regularly reviewed and progress against the actions recorded.	🟧	Agreed. Operational plans will be updated over the summer, and will be subject to future performance reviews, as per our planning cycle. They will support the Learning and Teaching Strategy as well as the specific priorities of each Faculty. These plans will be reviewed and updated regularly and will continue to be an agenda item at L&LT SMT meetings.	*Responsible Officer: Janis Carson - Vice Principal, Lee Ballantyne - Head of Libraries and Learning Technology* *Implementation Date: For 2016-17 session.*

Status at August 2016 & Revised Recommendations

Partially Implemented

Operational planning days have now taken place, and the updated plans will be implemented over the next weeks.

Revised Management Response

Agreed. Currently finalising documentation (Sept 2016).

RECOMMENDATION STATUS – LIBRARIES AND LEARNING TECHNOLOGIES 2015/16

Ref.	Original Recommendation	Sig.	Original Management Response	Original Responsibility & Implementation Date
15	For learning technologies, we recognise that the college has a four phase plan in place, which will involve a further survey, a sector review, student focus groups and a short life working group. The college considers that this work will identify ways to increase satisfaction and better inform students about the service and resources available. For libraries, there are plans for closer integration with Faculties which is expected to improve promotion of library services. We recommend that these plans are implemented as planned and a review is carried out following implementation to assess whether these actions have been successful in improving satisfaction and awareness of library services in these areas.	🟧	We agree that Library Services need to be promoted better and by allocating a named contact to each Faculty and attending faculty and curriculum meetings we will undoubtedly improve this. We also plan to improve our reporting at Faculty and Curriculum level. The VLE redevelopment is being led by students to ensure it meets student's needs and expectations. This is the beginning of an on-going cycle of user-led improvement. The output is a roadmap which will become a live document and be regularly reviewed and updated, with input from staff and students (via feedback forms, surveys, focus groups, and working groups).	*Responsible Officer: Janis Carson - Vice Principal, Lee Ballantyne - Head of Libraries and Learning Technology* *Implementation Date: Faculty Liaisons for 2016-17 session VLE redevelopment – underway – initial changes to be completed over the summer of 2016.*

Status at August 2016 & Revised Recommendations
Partially Implemented
The College has taken actions to attempt to improve overall satisfaction and awareness of Libraries and Learning Technologies. A named contact has been allocated to each Faculty from the Library services, who attend faculty meetings, promoting Library services. However, there has been no review of whether satisfaction and awareness of library/learning technologies has increased.
Revised Management Response
Partly agreed. Faculty Liaisons have been allocated for this academic year. As yet it is too early to evaluate impact ("satisfaction and awareness").

APPENDIX I – STAFF INTERVIEWED

NAME	JOB TITLE
Stuart Thompson	Executive Director Finance
Judy Kier	Executive Director People & Culture
Janis Carson	Vice Principal
Paul Clark	College Secretary/Planning
Gillian Plunkett	Student Experience Director
Fares Samara	Executive Director Infrastructure
Alex Stewart	Head of Finance

NAME	JOB TITLE
Roy Gardner	Corporate Development Director
Michelle Watt	Head of Corporate Communications
Alex Craig	Deputy Principal and Chief Development Officer
Jill Weatherill	Faculty Director & Chair of HWL Group
Brian Ahern	Head of Health and Safety
Lee Ballantyne	Head of Libraries and Learning Technology
Sandra Cook	Student Engagement Manager

BDO LLP appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

APPENDIX II – TERMS OF REFERENCE

BACKGROUND	As part of the 2014-15 Internal Audit plan for City of Glasgow College, we will follow up on the implementation status of previously agreed recommendations made in Internal Audit reports in previous years.
PURPOSE OF REVIEW	The aim is to provide assurance to the Audit Committee and the Senior Management Team that previous internal audit recommendations have been implemented effectively and within targeted timescales.
KEY RISKS	The key risk associated with the area under review is: • Action is not taken to implement recommendations resulting in weaknesses in control and subsequent loss, fraud or error.
DOCUMENT REQUEST	Reports on progress in implementing recommendations / recommendation tracker.
SCOPE OF REVIEW	We will review management's action taken to implement internal audit recommendations. This will involve the review of recommendations made in each of the internal audit reports issued during 2013/14 and a follow up of outstanding recommendations from previous years.

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