GMCA Audit Committee

Subject: Audit Recommendation Monitoring
Date: 18th June 2019
Report Of: Richard Paver, GMCA Treasurer

1 Purpose of Report

1.1 This report advises Audit Committee of the progress to date in implementing the agreed actions from recent internal audit assignments covering Purchase Cards and ICT Security and to provide assurance that a robust process is in place for follow up of recommendations.

2 Latest Position and Process

2.1 The GMCA Internal Audit Plan comprises a range of reviews agreed by Senior Management Team and Audit Committee. Each audit assignment concludes with the issue of an audit report and a number of agreed recommendations for implementation. These recommendations include the named responsible person and an agreed implementation date.

2.2 Management reviews outstanding recommendations regularly. An Action Tracker is maintained to capture updates and is shared with Internal Audit. This report sets out the latest position on progress in implementing the agreed actions from recent internal audit assignments covering Purchase Cards and ICT Security.

2.3 The table below summarises the audits completed to date and the number of recommendations including those, which are overdue.

<table>
<thead>
<tr>
<th>Audit Title</th>
<th>Date Published</th>
<th>Overall Assurance</th>
<th>Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>No. due</td>
<td>Overdue</td>
</tr>
<tr>
<td>Information Security</td>
<td>05.06.18</td>
<td>Limited</td>
<td>9</td>
</tr>
<tr>
<td>Purchase cards</td>
<td>11.01.19</td>
<td>Significant</td>
<td>9</td>
</tr>
</tbody>
</table>

2.4 The Action Tracker for these areas is attached at Appendix A and B. Appendix A provides an update on the outstanding actions, and Appendix B provides an update on completed actions.

3 Recommendations

3.1 Members are asked to note the contents of this report.