

**Report To:** Audit Committee **Date:** 27.02.18

**Report By:** Corporate Director Environment Regeneration and Resources **Report No:** AC/17/18/SA/APr

**Contact Officer:** Andi Priestman **Contact No:** 01475 712251

**Subject: INTERNAL AUDIT PROGRESS REPORT – 4 DECEMBER 2017 TO 2 FEBRUARY 2018**

## 1.0 PURPOSE

- 1.1 The purpose of this report is to enable members to monitor the performance of Internal Audit, to discharge their scrutiny and performance monitoring roles and gain an overview of the overall control environment throughout the Council.
- 1.2 The Monitoring Report from 4 December 2017 to 2 February 2018 is attached as an Appendix to this report since its content is essential to the understanding of the Council's control environment. **Appendix 1**

## 2.0 SUMMARY

- 2.1 There were two internal audit reports finalised since the last Audit Committee meeting in January 2018:
- Quick Quotes
  - Limited Scope Finance Review – Council Tax Billing
- 2.2 These reports contained 13 issues categorised as follows:

Red	Amber	Green
0	4	9

- 2.3 The fieldwork for the 2017/18 plan is now underway and the current status of the plan is as follows:

Stage	Number of Reports
Final Report	7
Draft Report	1
Fieldwork Complete	1
Fieldwork in Progress	4
Planning	2
Not started	2
<b>Total</b>	<b>17</b>

- 2.4 In relation to Internal Audit follow up, there were no items due for completion by 31 January 2018. The current status report is attached at Appendix 2. **Appendix 2**
- 2.5 The CMT has reviewed and agreed the current status of actions.

### **3.0 RECOMMENDATIONS**

- 3.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 4 December 2017 to 2 February 2018.

**Scott Allan**  
**Corporate Director Environment, Regeneration and Resources**

## 4.0 BACKGROUND

- 4.1 In June 2017, the Audit Committee approved the current Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2017-18.
- 4.2 Internal Audit regularly reports findings and action plans to relevant Council Officers and the Audit Committee as part of the annual audit plan. A follow up process is in place to allow follow up of current internal audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to CMT and the Audit Committee.

## 5.0 CURRENT POSITION

- 5.1 There have been two internal audit reports finalised since the last Audit Committee meeting in January 2018.
- 5.2 The fieldwork for the 2017/18 plan is underway and the current status of the plan is as follows:

Stage	Number of Reports
Final Report	7
Draft Report	1
Fieldwork Complete	1
Fieldwork in Progress	4
Planning	2
Not started	2
<b>Total</b>	<b>17</b>

- 5.3 There are 7 current action points being progressed by officers. There were no action points due for completion by 30 January 2018.
- 5.4 The CMT has reviewed and agreed the current status of actions.

## 6.0 IMPLICATIONS

### Finance

- 6.1 There are no direct financial implications arising from this report.

Financial Implications:

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

## **Legal**

6.2 There are no direct legal implications arising from this report.

## **Human Resources**

6.3 There are no direct HR implications arising from this report.

## **Equalities**

6.4 There are no direct equalities implications arising from this report.

## **Repopulation**

6.5 There are no direct repopulation implications arising from this report.

## **7.0 CONSULTATIONS**

7.1 Relevant officers have been consulted in the preparation of this report.

## **8.0 LIST OF BACKGROUND PAPERS**

8.1 File of completed internal audit reports: Available from Andi Priestman, Chief Internal Auditor.



**Audit Committee Report  
Report on Internal Audit Activity from  
4 December 2017 to 2 February 2018**

<b>Section</b>	<b>Contents</b>	<b>Page</b>
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**1 Audit work undertaken in the period**

**Reports issued since last update**

1.1 Detailed findings and recommendations reported to management are currently graded using the following criteria:

<b>Red</b>	<ul style="list-style-type: none"> <li>• In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole.</li> <li>• Corrective action must be taken and should start immediately.</li> <li>• Overseen to completion by Corporate Management Team.</li> </ul>
<b>Amber</b>	<ul style="list-style-type: none"> <li>• In our opinion there are areas of control weakness which we consider to be individually significant but which are unlikely to affect the Council as a whole.</li> <li>• Corrective action must be taken (some exceptions may be agreed with IA) within reasonable timeframe.</li> <li>• Overseen to completion by Head of Service.</li> </ul>
<b>Green</b>	<ul style="list-style-type: none"> <li>• In our opinion the risk area is well controlled or our audit highlighted areas for minor control improvement and/or areas of minor control weakness.</li> <li>• Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit (IA).</li> <li>• Managed by service owner.</li> </ul>

1.2 There were two audit reports finalised since the January Audit Committee, which are identified below, together with a summary of the gradings of the issues identified. In Section 2 we have provided a summary of the main findings from the review

Reports finalised since previous Audit Committee	Grading			Total Number of Issues
	Red	Amber	Green	
Quick Quotes	0	4	6	<b>10</b>
LSFR – Council Tax Billing	0	0	3	<b>3</b>
<b>Total</b>	<b>0</b>	<b>4</b>	<b>9</b>	<b>13</b>

**Other activities**

**Risk Management**

1.3 Risk Management is the subject of separate reporting to Audit Committee and a full report is submitted separately on an annual basis.

**Internal Audit Action Plan Follow Up**

1.4 The current status of Internal Audit Action plans is set out as an attachment at Appendix 2 to this report.

## **2 Summary of main findings from reports issued since previous Audit Committee**

- 2.1 We have provided below a summary of the key findings from the final report issued after 1 December 2017.

### **Corporate Fraud Review Quick Quotes**

- 2.2 Quick Quote is an online quotation facility hosted on Public Contracts Scotland, which was launched in August 2008 by the Scottish Government. The objective is to provide a single public sector “electronic portal” where suppliers can bid for Public Sector Contracts.
- 2.3 Within Inverclyde Council, Quick Quote only applies to goods or services with an aggregate spend of between £5,000 and £25,000 and works between £10,000 and £100,000 respectively. It is intended to apply to “low risk/low value” contracts only.
- 2.4 A minimum of four potential suppliers should be selected from companies registered with Quick Quote and invited to bid electronically for the contract. After the deadline has passed, the bids are evaluated and a contract awarded to the successful company.
- 2.5 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key fraud risks faced by Inverclyde Council in relation to Quick Quotes.
- 2.6 The overall control environment opinion for this audit was **Satisfactory**. Four AMBER issues were identified as follows:

### **Adequacy of timescale for bid submissions**

The Procurement manual sets out the timescales for bid submissions as follows: Goods – 5 days, Services – 15 days and Works – 20 days. Should Services depart from these timescales, consultation should take place with the Corporate Procurement Manager.

From testing, it was identified that in six out of eight cases, a shorter timeframe had been applied, which resulted in a low number of bids being received. In two cases, only a single bid was received and in two further cases only two bids were received. In these circumstances, management may be unable to demonstrate that best value has been achieved.

### **Incomplete Award Notice Process**

At the point of the contract award, electronic award notices are generated by the system to notify the successful bidders. This function is undertaken by the responsible Service as part of the Quick Quote process.

From testing, it was identified that there are a significant number of award notices which have not been closed off on the system, in some instances dating back to 2010.

Where the Quick Quote process is not completed in full, there is a risk that the successful bidder is not formally notified in a timely manner or at all. This also undermines the completeness and accuracy of management information which may be used for decision making.



**2 Summary of main findings from reports issued since previous Audit Committee (Continued)**

**Adequacy of Due Diligence Checks**

Quick Quote is an online portal supported by Public Contracts Scotland which allows companies to register in order to bid for contracts in relation to goods/services and works. However, registered companies are not subject of any form of vetting or validation and are not regulated in the same way as other frameworks. Currently, the only check conducted consists of a Company's House check. However, this check is not consistently performed by all services.

In the absence of proportionate due diligence checks being conducted, there is a risk that the Council may contract with an individual or organisation which is not a legitimate, legal entity or which has links to serious and organised crime which may result in reputational damage and/or financial loss.

**Lack of relevant and reliable management information**

Quick Quote has the ability to produce a variety of information and reports which could be used for analysis or compliance purposes such as a list of successful bidders, contract award notices, single bid contracts, Quick Quote award analysis and any outstanding notices. However, we understand that no such information is currently produced or acted upon by any service.

Where adequate management information is not produced and reviewed, there is a risk that management may be unable to demonstrate compliance with relevant policies and procedures or areas of non-compliance are not identified and corrected.

- 2.7 The review identified 10 issues, 4 of which we consider to be individually significant and an action plan is in place to address all issues by 30 November 2018.

**Limited Scope Finance Review – Council Tax Billing**

- 2.8 Council tax is the financial contribution made by residents towards the costs of services provided by the Council. The amount paid by householders depends on the level of council tax set by the Council and the valuation band which properties are placed in by the Assessor. Discounts and exemptions are applied, where appropriate. Changes since the last audit include the increase to the multiplier for Band E-H from April 2017.

- 2.9 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key risks faced by Inverclyde Council in relation to the billing of council tax.

- 2.10 The overall control environment opinion for this audit was **Strong**. Areas of good practice were identified as follows:-

- The Principal Revenues Officer demonstrated an overall commitment to promoting accuracy and completeness in managing the council tax function; and
- Staff encountered during the review demonstrated enthusiasm for their role in delivering the council tax service.

- 2.11 The review identified 3 GREEN issues and an action plan is in place to address all issues by 30 September 2018.

3. Audit Plan for 2017/18 – Progress to 2 February 2018

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
<b>Risk-Based Reviews</b>							
Grants to Voluntary Organisations	✓	✓	✓	✓	✓	✓	January 2018
Older Peoples Services – Billing and Collection	✓	✓	✓				
Customer Services	✓	✓	✓				
HSCP Commissioning	✓						
<b>Limited Scope Finance Reviews</b>							
Revenues - Council Tax Billing	✓	✓	✓	✓	✓	✓	February 2018
<b>Project Assurance Reviews</b>							
SWIFT Financials – Phase 1	✓	✓	✓	✓	✓	✓	October 2017
<b>Corporate Fraud Reviews</b>							
Procurement – Quick Quotes	✓	✓	✓	✓	✓	✓	February 2018
Flexi Time	✓	✓	✓	✓	✓		
Commercial Leases	✓	✓	✓	✓	✓	✓	January 2018
Employee Expenses and Overtime Claims	✓	✓	✓				
Code of Conduct – Other Remunerative Employment/Conflicts of Interest	Review complete – see section 4 for detailed activity						
Council Tax Reduction Scheme	Fieldwork underway – see section 4 for detailed activity						
Creditors – Duplicate Payments	Fieldwork is complete – see section 4 for detailed activity						
<b>Corporate Governance</b>							
Annual Governance Statement 2016-2017	Input provided by CIA.						
<b>Other Work</b>							
National Fraud Initiative	Investigations ongoing - See section 4 for detailed activity						
SPOC Liaison with DWP	Ongoing – see section 4 for detailed activity						
Inverclyde IJB	2017-2018 Audit Plan is in progress – one audit report has been finalised and planning for the remaining audit review is complete. Fieldwork will be carried out in April 2018.						

**4 Corporate Fraud Activity**

The undernoted table sets out progress to date on corporate fraud activity in the period 4 December 2017 to 2 February 2018.

<b>Council Tax Reduction Scheme 25/9/17 – 1/12/17</b>		
<b>Number of Home Visits</b>	<b>Number of Errors Identified and Corrected</b>	<b>Total Overpayment/Future Savings</b>
76	4	£5,471/£5,067
<b>Council Tax Reduction Scheme 1/4/17 to date</b>		
<b>Number of Home Visits</b>	<b>Number of Errors Identified and Corrected</b>	<b>Total Overpayment/Future Savings</b>
239	25	£42,392/£13,628
In relation to overpayments identified from 1/4/17 to date, around £20,000 has been repaid to the relevant accounts.		
<b>Non Domestic Rates</b>		
<b>Number of Visits</b>	<b>Number of Errors Identified and Corrected</b>	<b>Total Overpayment/Future Savings</b>
0	0	0
<b>Commercial Properties</b>		
<b>Number of Visits</b>	<b>Number of Errors Identified and Corrected</b>	<b>Total Overpayment/Future Savings</b>
1	0	0
<b>Flexi Time</b>		
Fieldwork is complete and report is being drafted for management comment.		
<b>Commercial Leases</b>		
Final report has been issued. Summary of findings was reported to January 2018 Audit Committee.		
<b>Quick Quotes</b>		
Final report has been issued. Summary of findings has been included in Section 2 of this report.		
<b>Code of Conduct – Other Remunerative Employment/Conflicts of Interest</b>		
Relevant cases from the 2016/2017 NFI exercise have now been investigated. Findings have been reported to Corporate Directors and recommendations have been agreed. Summary of findings was reported to January 2018 Audit Committee.		
<b>National Fraud Initiative 2016-2017</b>		
Services are continuing to review identified matches and investigation where appropriate. Corporate Fraud team continue to provide oversight and support to Services. The current status of matches are as follows:-		
Total matches reported – 3608 (520 recommended matches)		
Total matches processed to date – 2755 (includes 520 recommended matches)		
In progress – 51		
Fraud – 4		
Error – 61		
Recovering – 14		

**4 Corporate Fraud Activity (Continued)**

Specific NFI cases being reviewed by Corporate Fraud since the last Audit Committee are set out below:

File Ref	Description	Status
17/18 17-90	CT SPD > Taxi Licence	Ongoing investigation
17/18 17-91	CTR > Occupational Pension	Ongoing investigation
17/18 17-92	CTR > Occupational Pension	Investigation closed. Admin error.
17/18 17-108	CTR > Occupational Pension	Ongoing investigation
17/18 17-109	CTR > Occupational Pension	Ongoing investigation
17/18 17-111	CTR > Occupational Pension	Ongoing investigation
17/18 17-112	CT SPD > Blue Badge	Ongoing investigation
17/18 17-113	CTR > Deferred Pension	Ongoing investigation
17/18 17-114	CTR > Deferred Pension	Ongoing investigation
17/18 17-115	CTR > Deferred Pension	Ongoing investigation
17/18 17-116	CTR > Deferred Pension	Ongoing investigation
17/18 17-117	CTR > Deferred Pension	Ongoing investigation
17/18 17-118	CTR > Deferred Pension	Ongoing investigation
17/18 17-119	CTR > Deferred Pension	Ongoing investigation
17/18 17-120	CT SPD > Blue Badge	Ongoing investigation
17/18 17-121	CTR > Deferred Pension	Ongoing investigation
17/18 17-122	CTR > Deferred Pension	Ongoing investigation
17/18 17-123	CTR > Deferred Pension	Ongoing investigation
17/18 17-125	CT SPD > Payroll	Ongoing investigation
17/18 17-126	CT SPD > Payroll	Ongoing investigation

**SPOC Liaison**

DWP Referrals	22 this period	36 to date
LAIEF requests actioned	68 this period	138 to date

**Whistleblowing/Referrals**

Whistleblowing and referral cases closed/being investigated since the last Audit Committee are as follows:

File Ref	Description	Status
17/18 17-52	Council Tax Discount	Closed – no fraud detected.
17/18 17-55	Council Tax Discount/Housing Benefit	Ongoing investigation – referral made to DWP
17/18 17-56	Council Tax Discount/Housing Benefit	Ongoing investigation – referral made to DWP
17/18 17-65	Council Tax Discount	Ongoing investigation – referral made to DWP
17/18 17-75	Misuse of Flexi Scheme	Referred to Service.
17/18 17-76	Council Tax Exemption	Ongoing investigation.
17/18 17-93	Misuse of Expired Blue Badge	Closed - misuse established and badge seized. Letter issued to badge holder.
17/18 17-94	Misuse of Expired Blue Badge	Closed – misuse established and badge seized. Letter issued to badge holder.
17/18 17-95	Council Tax Discount	Ongoing investigation

**4 Corporate Fraud Activity (Continued)**

Whistleblowing and referral cases closed/being investigated since the last Audit Committee are as follows:

<b>File Ref</b>	<b>Description</b>	<b>Status</b>
17/18 17-96	Council Tax Exemption	Ongoing investigation
17/18 17-97	Verification of Occupancy	Closed – no fraud detected.
17/18 17-101	CT SPD > Electoral Roll	Ongoing investigation
17/18 17-102	Misuse of Expired Blue Badge	Closed – misuse established and database updated.
17/18 17-103	Council Tax Exemption	Ongoing investigation
17/18 17-105	Chargeback to Council	Closed – no fraud detected.
17/18 17-106	Council Tax Exemption	Closed – no fraud detected.
17/18 17-107	Misuse of Expired Blue Badge	Closed – misuse established and badge seized.
17/18 17-110	Council Tax Discount	Ongoing investigation

**5 Ad hoc activities undertaken since the previous Audit Committee**

- 5.1 From time to time, management will request the assistance of Internal Audit in certain activities that are in addition to the annual Operational Plan. Examples of such activities include investigations of alleged irregularities, review of changes in system procedures etc.
- 5.2 Contingency has been made available in the Operational Plan for such ad hoc activities. Since the previous Audit Committee, ad hoc activity undertaken in the period is as follows:
- Providing relevant information in relation to FOI requests.
  - Review of SPT Grant Claims.

**INVERCLYDE COUNCIL INTERNAL AUDIT**  
**REPORT TO AUDIT COMMITTEE ON**  
**STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)**  
**AT 31 JANUARY 2018**

**Summary: Section 1 Summary of Management Actions due for completion by 31/01/18**

There were no actions due for completion by 31 January 2018.

**Section 2 Summary of Current Management Actions Plans at 31/01/18**

At 31 January 2018 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/01/18**

At 31 January 2018 there was a total of 7 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 January 2018 there was one audit action point where the agreed deadline had been missed.

**Section 5 Summary of Action Plan Points by Audit Year**

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.01.18**

**SECTION 2**

<b>Directorate</b>	<b>No. of Actions Due</b>	<b>No. of Actions Completed</b>	<b>Deadline missed Revised date set*</b>	<b>Deadline missed Revised date to be set*</b>
Environment, Regeneration & Resources	0			
Health and Social Care Partnership (HSCP)	0			
Education, Communities and Organisational Development	0			
<b>Total</b>				

\* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
 REPORT TO AUDIT COMMITTEE ON  
 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
 SUMMARY OF CURRENT MANAGEMENT ACTION PLANS AS AT 31.01.18**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion April 2018	4
<b>Total Actions</b>	<b>4</b>
<b>Education, Communities and Organisational Development</b>	
Due for completion March 2018	2
Due for completion April 2018	1
<b>Total Actions</b>	<b>3</b>
<b>Total current actions:</b>	<b>7</b>



**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.01.18**

**SECTION 3**

**Environment, Regeneration and Resources**

Action	Owner	Expected Date
<b>Quick Quotes (January 2018)</b>		
<p><b>Adequacy of Timescales for Bid Submissions (Amber)</b> Management will remind all services regarding the prescribed timescale afforded to potential bidders – Goods – 5 days, Services – 15 days and Works – 20 days. Corporate Procurement should be consulted when services require to amend the timescale.</p> <p>In addition, in consultation with Services, Corporate Procurement will consider the current timescales and review whether these could be adjusted to reflect current needs/practices.</p>	<b>Corporate Procurement Manager</b>	<b>01.04.18</b>
<p><b>Incomplete Award Notice Process (Amber)</b> Management will remind all Procurement Officers of the requirement to complete this action as part of the Quick Quote process.</p> <p>The Corporate Procurement Manager will raise this issue at the Designated Procurement Officers Meeting and also at the Corporate Procurement Board.</p>	<b>Corporate Procurement Manager</b>	<b>01.04.18</b>
<p><b>Adequacy of Due Diligence Checks (Amber)</b> Management will ensure that once a successful bidder has been identified, appropriate due diligence checks are conducted by Services to ensure that the company/individual being awarded the contract is suitable. The Corporate Procurement Manager will include this process within the Procurement Manual.</p>	<b>Corporate Procurement Manager</b>	<b>01.04.18</b>
<p><b>Lack of Relevant and Reliable Management Information (Amber)</b> The Corporate Procurement Manager will ensure that management information is developed and routinely generated for analysis to ensure compliance with procurement guidance.</p>	<b>Corporate Procurement Manager</b>	<b>01.04.18</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.01.18**

**SECTION 3**

**Education, Communities and Organisational Development**

Action	Owner	Expected Date
<b>CSA – Education (March 2016)</b>		
<p><b>Financial Training for Senior Management (Amber)</b> School Support Managers will, in consultation with relevant Education Headquarters and Finance officers;</p> <ul style="list-style-type: none"> <li>• assess the financial training needs of Heads/Depute Heads of Establishment and Principal Teachers and maintain adequate records of those training needs;</li> <li>• ensure that training in financial matters is delivered uniformly across all establishments and strike an appropriate balance between formal and informal training;</li> <li>• organise refresher training in financial matters for Heads/Depute Heads of Establishment and Principal Teachers;</li> <li>• organise the consistent logging of training in financial matters; and</li> <li>• ensure that financial best practice is formally and routinely shared across all establishments.</li> </ul>	<b>School Support Managers</b>	<b>31.03.18*</b>
<b>Corporate Health and Safety (September 2016)</b>		
<p><b>Planning and managing health and safety audits and inspections (Amber)</b> Relevant action will then be taken if Figtree can be used to track audits.</p>	<b>Health and Safety Team Leader</b>	<b>30.04.18</b>
<p><b>Applying data retention policy to health and safety information (Amber)</b> Feasibility of using Figtree for Health and Safety information is now complete and functionality is now being tested with a view to populating the system by the end of the financial year 2017/2018. (New Action)</p>	<b>Health and Safety Team Leader</b>	<b>31.03.18</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
ANALYSIS OF MISSED DEADLINES**

**SECTION 4**

Report	Action	Original Date	Revised Date	Management Comments
<b>CSA Education (March 2016)</b>	<p><b>Financial Training for Senior Management (Amber)</b> School Business Co-ordinators will, in consultation with relevant Education Headquarters and Finance officers;</p> <ul style="list-style-type: none"> <li>• assess the financial training needs of Heads/Depute Heads of Establishment and Principal Teachers and maintain adequate records of those training needs;</li> <li>• ensure that training in financial matters is delivered uniformly across all establishments and strike an appropriate balance between formal and informal training;</li> <li>• organise refresher training in financial matters for Heads/Depute Heads of Establishment and Principal Teachers;</li> <li>• organise the consistent logging of training in financial matters; and</li> <li>• ensure that financial best practice is formally and routinely shared across all establishments.</li> </ul>	<b>31.01.17</b>	<b>31.03.18</b>	<p>Training needs for Heads and Depute Heads of establishment have been agreed. A log will be set up by each School Business Co-ordinator to record training.</p> <p>The School Business Co-ordinators are now meeting with Heads of Establishment within their clusters on a monthly basis and an agenda will be established which will include financial matters.</p> <p>A procurement workshop has been scheduled for the next Head of Establishments meeting on Wednesday 14 March 2018.</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
SUMMARY OF ACTION PLAN POINTS BY AUDIT YEAR**

**SECTION 5**

The following table sets out the total number of agreed actions raised by audit year together with their completion status as at 31 January 2018.

<b>Audit Year</b>	<b>Total Agreed Actions</b>	<b>Total Actions Completed</b>	<b>Total Current Actions Not Yet Due*</b>		
			<b>Red</b>	<b>Amber</b>	<b>Green</b>
2008/2009	214	214	0	0	0
2009/2010	194	194	0	0	0
2010/2011	118	118	0	0	0
2011/2012	62	62	0	0	0
2012/2013	76	76	0	0	0
2013/2014	116	115	0	0	1
2014/2015	77	75	0	0	2
2015/2016	52	50	0	1	1
2016/2017	66	56	0	2	8
2017/2018	30	10	0	4	16
<b>Total</b>	<b>1005</b>	<b>970</b>	<b>0</b>	<b>7</b>	<b>28</b>

\*This part of the table sets out the total number of current actions not yet due at the date of the follow up report. The AMBER actions are included in Section 3 of the follow up report.