

**Report To:** Audit Committee **Date:** 8 January 2019

**Report By:** Corporate Director Environment Regeneration & Resources **Report No:** AC/01/19/SA/APr

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

**Subject: Internal Audit Progress Report – 17 September to 30 November 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 17 September to 30 November 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 was one internal audit report finalised since the last Audit Committee meeting in October 2018:
- Control Self Assessment - Education

- 2.2 This report contained 4 issues categorised as follows:

Red	Amber	Green
0	2	2

- 2.3 The fieldwork for the 2018/19 plan is underway and the current status of the plan is as follows:

Stage	Number of Reports
Final Report	2
Draft Report	1
Fieldwork Complete	0
Fieldwork in Progress	5
Planning	1
Not started	3
<b>Total</b>	<b>12</b>

- 2.4 In relation to Internal Audit follow up, there were no items due for completion by 31 October 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 17 September to 30 November 2018.

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

## 4.0 BACKGROUND

- 4.1 In April 2018, the Audit Committee approved the current Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2018-19.
- 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 has been one internal audit report finalised since the last Audit Committee meeting in October 2018:
- Control Self Assessment - Education
- 5.2 The fieldwork for the 2018/19 plan is underway and the current status of the plan is as follows:

Stage	Number of Reports
Final Report	2
Draft Report	1
Fieldwork Complete	0
Fieldwork in Progress	5
Planning	1
Not started	3
<b>Total</b>	<b>12</b>

- 5.3 There are 7 current action points being progressed by officers. There were no action points due for completion by 31 October 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  
17 September to 30 November 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 In each audit, one of 4 overall opinions is expressed:

<b>Strong</b>	In our opinion there is a <b>sound</b> system of internal controls designed to ensure that the organisation is able to achieve its objectives.
<b>Satisfactory</b>	In our opinion <b>isolated</b> areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.
<b>Requires improvement</b>	In our opinion <b>systemic and/or material</b> control weaknesses were identified such that some organisation objectives are put at significant risk.
<b>Unsatisfactory</b>	In our opinion the control environment was considered <b>inadequate</b> to ensure that the organisation is able to achieve its objectives.

1.2 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>

1.3 There was one audit report finalised since the October 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	
Control Self Assessment – Education	0	2	2	4
<b>Total</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>4</b>

**Other activities**

**Risk Management**

1.4 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

- 1.5 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 reports issued after 15 September 2018.

#### Control Self Assessment - Education

- 2.2 Control Self-Assessment is a process through which the adequacy and effectiveness of internal controls are examined, with the goal of providing assurance that key objectives are being met. It allows Heads of Establishments and selected staff to participate in the assessment of internal controls and develop action plans to address any weaknesses that may be identified. In turn these action plans assist in evaluating risks which, if not properly addressed, could undermine the achievement of key objectives. Furthermore, Control Self-Assessments can increase awareness of internal control issues and motivate staff to carefully design and implement control processes.
- 2.3 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 a number of key risks faced by Education Services.
- 2.4 We excluded the school funds module of the “ParentPay” system as management is currently embedding revised guidance regarding school funds.
- 2.5 The overall control environment opinion for this audit review was **Satisfactory**. Two AMBER issue were identified as follows:

#### Managing GDPR & Information Governance

From May 2018 all Services across the Council must comply with the General Data Protection Regulation (GDPR). This legislation expands the definition of personal data and substantially increases fines for non-compliance. All Education establishments must therefore have adequate arrangements in place to comply with GDPR and to demonstrate compliance with this legislation. However, we found that in order to fully embed GDPR there is a need to develop a comprehensive Service wide action plan and formally manage variances in local practice between establishments.

It will be more difficult to successfully embed GDPR across the Council's Education establishments without developing and implementing a comprehensive action plan.

#### Managing School Meals Income using the “ParentPay” system

It is important that efficient arrangements are in place to collect school meals income whilst also meeting the requirements of pupils and their parents. The “ParentPay” system enables parents (and carers) to make online card payments for school meals. We have identified some issues regarding the policy and procedure for managing school meals income as follows:

- the roles and responsibilities of all relevant staff involved in the collection of school meals income have not been fully defined and documented;
- there is a need to confirm that the current procedures cover all aspects of managing school meals income;
- a formal timetable of key tasks to be undertaken by staff is not in place;



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

- the policy on providing meals to staff when they undertake supervisory duties at lunchtimes needs to be clarified;
- write-off outstanding amounts due for meals using a process which aligns with the Council's Financial Regulations; and
- Committee approval for the school meals debt management policy has not yet been obtained.

Operational difficulties are more likely to arise whenever key tasks and clearly defined staff roles are not included in the policy and procedure for school meals income.

- 2.6 The review identified 4 issues, 2 of which we consider to be individually significant and an action plan is in place to address all issues by 31 August 2019.

**3. Audit Plan for 2018/2019 – Progress to 30 November 2018**

<b>Planned Audit Cover</b>	<b>Planning</b>	<b>TOR Issued</b>	<b>Fieldwork in Progress</b>	<b>Fieldwork Complete</b>	<b>Draft Report</b>	<b>Report Finalised</b>	<b>Reported to Audit Committee</b>
<b>Risk-Based Reviews</b>							
General Data Protection Regulation	✓	✓	✓	✓	✓	✓	October 2018
Corporate Purchase Cards	✓	✓	✓	✓	✓		
Mobile Phone Compliance	✓	✓	✓				
IR35 Compliance	✓						
<b>Regularity Audits</b>							
Stock/Inventory Control – Quarterly Checks	✓	N/A	✓				
Employee Expenses – Quarterly Checks	✓	N/A	✓				
Council Tax Reduction Scheme/Discounts/Exemptions	✓	N/A	✓				
Education Control Self-Assessment (CSA)	✓	N/A	✓	✓	✓	✓	January 2019
<b>Corporate Governance</b>							
Annual Governance Statement 2017-2018	Complete - Input provided by CIA.						
<b>Other Work</b>							
National Fraud Initiative	2016/17 Data Matching Exercise Investigations are complete - See section 4 for detailed activity.						
SPOC Liaison with DWP	Ongoing – see section 4 for detailed activity						
Inverclyde IJB	Internal Audit annual audit plan for 2018/2019 was approved in September 2018 – 50 days allocated to IJB audit plan. Two audits have been agreed for the 2018/2019 Audit Plan. One audit is almost complete and planning for the second audit has been started.						

**4 Corporate Fraud Activity**

4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 17 September to 30 November 2018.

<b>Council Tax Reduction Scheme 17 September to 30 November 2018</b>		
<b>Number of Home Visits</b>	<b>Number of Errors Identified and Corrected</b>	<b>Total Overpayment/Future Savings</b>
46	12	£10,397.80/£3,342.72
<b>Council Tax Reduction Scheme 1 April to 30 November 2018</b>		
<b>Number of Home Visits</b>	<b>Number of Errors Identified and Corrected</b>	<b>Total Overpayment/Future Savings</b>
180	32	£37,882.64/£17,260.10
<b>National Fraud Initiative 2016-2017</b>		
<p>Services have completed review of identified matches and investigations are complete.</p> <p>Total matches reported – 3608 (520 recommended matches) Total matches processed – 3608 (includes 520 recommended matches)</p> <p>Fraud – 10 Error – 63 Total Outcomes - £64,284.19</p>		
<b>National Fraud Initiative 2018-2019</b>		
<p>All data sets have been uploaded by the deadline. Matches for the 2018/2019 exercise will be released at end of January 2019. We will provide oversight and support to Services and undertake quarterly reviews with Services to monitor progress. A full report on matches received will be provided to Audit Committee in February 2019.</p>		
<b>Stock and Inventory Quarterly Checks</b>		
<p>Fieldwork is underway to review stock and inventory procedures within Services. A full report will be provided to April 2019 Audit Committee.</p>		
<b>Employee Expenses Quarterly Checks</b>		
<p>Testing is underway to review employee expense claims across the Council. A full report will be provided to April 2019 Audit Committee.</p>		

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

<b>File Ref</b>	<b>Description</b>	<b>Status</b>
17/18 17-117	CT SPD > Pension	Fraud established. Account updated and liable party rebilled.
18/19 18-09	CT SPD > Pension (Recheck report)	Passed to Finance for adjudication.
18/19 18-17	CT SPD > Pension (Recheck report)	Closed – no fraud detected.
18/19 18-33	CT SPD > State Benefit (Recheck report)	Fraud established. Account updated.
18/19 18-52	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-58	CT SPD > State Benefits (Recheck report)	Fraud established. Account updated and liable party rebilled.

**4 Corporate Fraud Activity (Continued)**

18/19 18-60	CT SPD > State Benefits (Recheck report)	Fraud established. Account updated and liable party rebilled.
18/19 18-63	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-69	CT SPD > State Benefits (Recheck report)	Fraud established. Account updated and liable party rebilled.
18/19 18-72	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-74	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-75	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-78	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-84	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-91	CT SPD > State Benefits (Recheck report)	Passed to Finance for adjudication.
18/19 18-107	CT SPD > Taxi Drivers (Recheck report)	Closed – no fraud detected.
18/19 18-109	CT SPD > State Benefits (Recheck report)	Fraud established. Account updated and liable party rebilled.
18/19 18-110	CT SPD > Taxi Drivers (Recheck report)	Passed to Finance for adjudication.
18/19 18-111	CT SPD > Payroll (Recheck report)	Closed – no fraud detected.
18/19 18-112	CT SPD > Blue Badge (Recheck report)	Closed – no fraud detected.
18/19 18-114	CT SPD > Payroll (Recheck report)	Fraud established. Account updated and liable party rebilled.
18/19 18-115	CT SPD > Taxi Drivers (Recheck report)	Fraud established. Account updated and liable party rebilled.
18/19 18-117	CT SPD > State Benefits	Fraud established. Account updated and liable party rebilled.

4.3

<b>SPOC Liaison 1/4/18 – 30/11/18</b>		
DWP Referrals	13 this period	48 to date
LAIEF requests actioned	24 this period	77 to date

4 Corporate Fraud Activity (Continued)

4.4

**Whistleblowing/Referrals**

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

File Ref	Description	Status
17/18 17-76	Council Tax Exemption	Closed – no fraud detected.
17/18 17-96	Council Tax Exemption	Passed to Finance for adjudication.
17/18 17-147	Alleged misuse of Funds	Report issued to management. Follow Up work undertaken. See section 6.
18/19 18-08	Council Tax Exemption	Closed – no fraud established.
18/19 18-82	Single Person Discount	Passed to Finance for adjudication.
18/19 18-90	Housing Benefits enquiry	Passed to Finance for adjudication.
18/19 18-92	Single Person Discount	Passed to Finance for adjudication.
18/19 18-95	Single Person Discount	Closed – no fraud established.
18/19 18-96	Single Person Discount	Fraud established. Account updated and liable party rebilled.
18/19 18-103	CTR/Single Person Discount	Closed – no fraud detected.
18/19 18-108	Council Tax Exemption	Closed – no fraud detected.
18/19 18-118	Misuse of Blue Badge	Misuse established. Badge voluntarily surrendered by badgeholder.
18/19 18-135	CTR – Undeclared Assets	Ongoing investigation.
18/19 18-137	Misuse of Expired Blue Badge	Badge seized and misuse letter issued.
18/19 18-138	Single Person Discount	Passed to Finance for adjudication.
18/19 18-139	Single Person Discount	Passed to Finance for adjudication.
18/19 18-140	Misuse of Expired Blue Badge	Badge seized and misuse letter issued.
18/19 18-141	Single Person Discount	Ongoing investigation
18/19 18-142	Misuse of Expired Blue Badge	Badge seized and misuse letter issued.
18/19 18-145	Misuse of Blue Badge	Badge seized and misuse letter issued.
18/19 18-146	Misuse of Expired Blue Badge	Badge seized and misuse letter issued.
18/19 18-148	Misuse of Blue Badge	Badge seized and BBIS updated.
18/19 18-149	Single Person Discount	Passed to Finance for adjudication.
18/19 18-150	Misuse of Public Funds	Ongoing investigation.
18/19 18-152	Misuse of Blue Badge	Badge seized and misuse letter issued.

**4 Corporate Fraud Activity (Continued)**

<b>File Ref</b>	<b>Description</b>	<b>Status</b>
18/19 18-153	Confirmation of Occupancy	Passed to Finance for adjudication.
18/19 18-154	Fraudulent UC Claim	Referred to DWP.
18/19 18-155	Single Person Discount	Ongoing investigation.
18/19 18-156	Misuse of Blue Badge	Visit to badgeholder and advice given.
18/19 18-157	Single Person Discount	Closed – no fraud detected.
18/19 18-158	Misuse of Blue Badge	Badge seized and misuse letter issued.
18/19 18-159	Alleged non-charging for services	Ongoing investigation
18/19 18-160	Single Person Discount	Ongoing investigation.
18/19 18-161	Misuse of Blue Badge	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 OCTOBER 2018**

**Summary: Section 1 Summary of Management Actions due for completion by 31/10/18**

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

**Section 2 Summary of Current Management Actions Plans at 31/10/18**

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

**Section 3 Current Management Actions at 31/10/18**

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

**Section 4 Analysis of Missed Deadlines**

At 31 October 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 31.10.18**

**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>	<b>0</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 31.10.18**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>HSCP</b>	
Due for completion March 2019	5
<b>Total Actions</b>	<b>5</b>
<b>Environment, Regeneration and Resources</b>	
Due for completion March 2019	1
<b>Total Actions</b>	<b>1</b>
<b>Education, Communities and Organisational Development</b>	
Due for completion November 2018	1
<b>Total Actions</b>	<b>1</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 31.10.18**

**SECTION 3**

**HSCP**

Action	Owner	Expected Date
<b>HSCP Commissioning (July 2018)</b>		
<p><b>Developing themed strategic commissioning of HSCP services (Amber)</b> Management will examine how to:</p> <ul style="list-style-type: none"> <li>• reduce unnecessary differences in client assessment arrangements between Teams for those clients with two or more care needs. This exercise will aim to more closely co-ordinate overall client assessments with practically applying themed strategic commissioning arrangements;</li> <li>• avoid unintentionally providing clients with more care than their assessed needs require by focusing themed strategic commissioning activities on delivering positive outcomes for clients. These efforts will be undertaken alongside the ongoing development of preventative and early intervention activities;</li> <li>• place a greater emphasis on a “bottom-up” rather than “top-down” approach to themed strategic commissioning of services by focusing on trying to achieve positive outcomes for clients and so improve their lives; and</li> <li>• develop an effective mechanism for allocating client care costs across Team budgets for those clients with complex needs and so enhance the financial information which underpins commissioning activities.</li> </ul>	<b>Commissioning Working Group</b>	<b>31.03.19</b>
<p>Management will identify changes to procurement and commissioning policies and procedures which will adequately support themed strategic commissioning in practice.</p>	<b>Commissioning Working Group</b>	<b>31.03.19</b>
<p><b>Managing Strategic Commissioning practices (Amber)</b> Management will promote the role of the Strategic Commissioning Team amongst relevant HSCP officers. This exercise will include encouraging operational managers to always make contact at an early stage whenever they need to:</p> <ul style="list-style-type: none"> <li>• change commissioned services;</li> <li>• review grants paid to external organisations for commissioned services; and</li> <li>• review Service Level Agreements for commissioned services.</li> </ul>	<b>Commissioning Working Group</b>	<b>31.03.19</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 31.10.18**

**SECTION 3**

**HSCP (Continued)**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>HSCP Commissioning (July 2018)</b>		
Management will consult relevant Finance staff about how best to use FMS in a one-off exercise to identify and manage any pockets of HSCP expenditure which are not yet subject to approved commissioning arrangements.	<b>Commissioning Working Group</b>	<b>31.03.19</b>
Management will create a prioritised action plan of key tasks for the Market Facilitation & Commissioning Plan. This exercise will include an analysis of the risks to successfully implementing the plan.	<b>Commissioning Working Group</b>	<b>31.03.19</b>

**Environment, Regeneration and Resources**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>General Data Protection Regulation Arrangements (September 2018)</b>		
<p><b>Managing GDPR training (Amber)</b> The Information Governance Team will in close partnership with GDPR Champions:</p> <ul style="list-style-type: none"> <li>• formally assess the impact of GDPR on service delivery and all relevant post-holders. In turn, those assessments will be used to inform the specific training needs of those post-holders;</li> <li>• fully analyse the specific GDPR training needs of all relevant post-holders and formally plan how best to meet those needs within available resources;</li> <li>• develop a formal mechanism for assessing the effectiveness of GDPR training arrangements; and</li> <li>• adequately utilise the operational knowledge of GDPR Champions to assess and develop GDPR training arrangements.</li> </ul>	<b>Legal Services Manager (Procurement, Conveyancing &amp; Information Governance)</b>	<b>31.03.19</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 31.10.18**

**SECTION 3**

**Education, Communities and Organisational Development**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Corporate Health and Safety (September 2016)</b>		
<b>Planning and Managing Health and safety audits and inspections including data retention requirements (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)	<b>Health and Safety Team Leader</b>	<b>30.11.18*</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>Corporate Health and Safety (September 2016)</b>	<b>Planning and Managing Health and safety audits and inspections including data retention requirements (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)	<b>31.03.18 30.06.18 30.09.18</b>	<b>30.11.18</b>	Further acceptance testing has been carried out and feedback has been provided to the software developer. There are still some issues to be resolved. The project plan has been updated and the implementation date is now November 2018.

**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 October 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>
2012/2013	76	76	0	0	0
2013/2014	116	115	0	0	1
2014/2015	77	76	0	0	1
2015/2016	52	52	0	0	0
2016/2017	66	65	0	1	0
2017/2018	53	32	0	5	16
2018/2019	4	0	0	1	3
<b>Total</b>	<b>444</b>	<b>416</b>	<b>0</b>	<b>7</b>	<b>21</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.