
Report To:	Audit Committee	Date:	22.10.19
Report By:	Corporate Director Environment Regeneration and Resources	Report No:	AC/12/19/SA/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	EXTERNAL AUDIT ACTION PLANS - CURRENT ACTIONS		

1.0 PURPOSE

1.1 The purpose of this report is to advise members of the status of current actions from External Audit Action Plans at 30 September 2019.

2.0 SUMMARY

2.1 The Chief Internal Auditor co-ordinates follow up reporting on current actions arising from External Audit Action Plans on a monthly basis with regular reporting to CMT and the Audit Committee.

2.2 There were no actions due for completion by 30 September 2019.

2.3 There are 4 current external audit actions being progressed by officers.

2.4 The CMT has reviewed and agreed the current status of actions.

3.0 RECOMMENDATIONS

3.1 It is recommended that members note the progress to date in relation to the implementation of external audit actions.

Scott Allan
Corporate Director Environment Regeneration and Resources

4.0 BACKGROUND

- 4.1 External Audit regularly report findings and action plans to relevant Council Officers and the Audit Committee as part of their annual audit plan.
- 4.2 A follow up process is in place to allow follow up of current external 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 STATUS

- 5.1 There were no actions due for completion by 30 September 2019.
- 5.2 There are 4 current external audit actions points being progressed by officers.
- 5.3 The CMT has reviewed and agreed the current status of actions.

6.0 IMPLICATIONS

6.1 Finance

There are no direct financial implications arising from this report.

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					

6.2 Legal

There are no direct legal implications arising from this report.

6.3 Human Resources

There are no direct HR implications arising from this report.

6.4 Equalities

There are no direct equalities implications arising from this report.

6.5 Repopulation

There are no direct repopulation implications arising from this report.

7.0 CONSULTATIONS

- 7.1 Relevant Officers were asked to provide updates to the report as appropriate.

8.0 LIST OF BACKGROUND PAPERS

8.1 External Audit reports. Copies available from Andi Priestman, Chief Internal Auditor.

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
AT 30 SEPTEMBER 2019

Summary: Section 1 Summary of Management Actions due for completion by 30/09/19

There were no items due for completion by 30 September 2019.

Section 2 Summary of Current Management Actions Plans at 30/09/19

At 30 September 2019 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 30/09/19

At 30 September 2019 there were 4 current audit action points.

Section 4 Analysis of Missed Deadlines

At 30 September 2019 there were no audit action points where the agreed deadline had been missed.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 30.09.19

SECTION 1

Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*	No action proposed
Chief Executive	0				
Environment, Regeneration and Resources	0				
Health and Social Care Partnership (HSCP)	0				
Education, Communities and Organisational Development	0				
Total	0				

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

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 30.09.19

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Environment, Regeneration and Resources	
Due for completion November 2019	1
Due for completion January 2020	1
Due for completion February 2020	1
Due for completion March 2020	1
Total Actions	4
Total current actions:	4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 30.09.19

SECTION 2

Environment, Regeneration and Resources

Action	Owner	Expected Date
2018/2019 Annual Audit Report (September 2019)		
Council Tax bad debt provision policy Bad debt policy to be reviewed and resource to carry out a secondary check of year end entries to be identified.	Chief Financial Officer	30.11.19
Fixed Asset Register Address software issues with supplier and identify time in the year end timetable for further checks of reasonableness of entries.	Finance Manager (Environment and Corporate)	31.01.20
Management commentary Management commentary will be comprehensively reviewed as part of the 2019/20 accounts preparation.	Chief Financial Officer	31.03.20
Inflation contingencies Review of all contingencies will be carried out during the 2020/21 Budget exercise.	Chief Financial Officer	28.02.20

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
There are no current action plans which have missed their original deadline.				