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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>07.01.20</b>
<b>Report By:</b>	<b>Corporate Director Environment Regeneration and Resources</b>	<b>Report No:</b>	<b>AC/02/20/SA/APr</b>
<b>Contact Officer:</b>	<b>Andi Priestman</b>	<b>Contact No:</b>	<b>01475 712251</b>
<b>Subject:</b>	<b>EXTERNAL AUDIT ACTION PLANS - CURRENT ACTIONS</b>		

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## **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 November 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 was one action due for completion by 30 November 2019 which has been reported as completed by management.
- 2.3 There are 3 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 was one action due for completion by 30 November 2019 which has been reported as completed by management.
- 5.2 There are 3 current external audit actions 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 NOVEMBER 2019**

**Summary: Section 1 Summary of Management Actions due for completion by 30/11/19**

There was one action due for completion by 30 November 2019 which has been reported as completed by management.

**Section 2 Summary of Current Management Actions Plans at 30/11/19**

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

**Section 3 Current Management Actions at 30/11/19**

At 30 November 2019 there were 3 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 30 November 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 30.11.19**

**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	1	1			
Health and Social Care Partnership (HSCP)	0				
Education, Communities and Organisational Development	0				
<b>Total</b>	<b>1</b>	<b>1</b>			

\* 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 30.11.19**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion January 2020	1
Due for completion February 2020	1
Due for completion March 2020	1
<b>Total Actions</b>	<b>3</b>
<b>Total current actions:</b>	<b>3</b>

Completed Actions:

<b>Action</b>	<b>Owner</b>	<b>Completion Date</b>
<b>2018/2019 Annual Audit Report (September 2019)</b>		
<b>Council Tax bad debt provision policy</b> Bad debt policy to be reviewed and resource to carry out a secondary check of year end entries to be identified.	<b>Chief Financial Officer</b>	<b>30.11.19</b>

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

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 30.11.19**

**SECTION 2**

**Environment, Regeneration and Resources**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>2018/2019 Annual Audit Report (September 2019)</b>		
<b>Fixed Asset Register</b> Address software issues with supplier and identify time in the year end timetable for further checks of reasonableness of entries.	<b>Finance Manager (Environment and Corporate)</b>	<b>31.01.20</b>
<b>Management commentary</b> Management commentary will be comprehensively reviewed as part of the 2019/20 accounts preparation.	<b>Chief Financial Officer</b>	<b>31.03.20</b>
<b>Inflation contingencies</b> Review of all contingencies will be carried out during the 2020/21 Budget exercise.	<b>Chief Financial Officer</b>	<b>28.02.20</b>

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

**SECTION 4**

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