

**Report To:** Audit Committee **Date:** 25.02.2020  
**Report By:** Corporate Director Environment Regeneration and Resources **Report No:** AC/03/20/SA/APr  
**Contact Officer:** Andi Priestman **Contact No:** 01475 712251

**Subject: INTERNAL AUDIT PROGRESS REPORT – 2 DECEMBER 2019 TO 31 JANUARY 2020**

## 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 2 December 2019 to 31 January 2020 is attached as an Appendix 1 Appendix to this report since its content is essential to the understanding of the Council's control environment.

## 2.0 SUMMARY

- 2.1 There was one internal audit report finalised since the last Audit Committee meeting in January 2020:

- Education – Control Self Assessment

- 2.2 This report contained 3 issues categorised as follows:

Red	Amber	Green
0	1	2

- 2.3 The fieldwork for the 2019/20 plan is underway and the current status of the plan is as follows:

Stage	Number of Reports
Final Report	4
Draft Report	1
Fieldwork Complete	4
Fieldwork in Progress	3
Planning	2
Not started	0
<b>Total</b>	<b>14</b>

- 2.4 In relation to Internal Audit follow up, there was one action due for completion by 31 January 2020 which has been reported as completed by management. 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 2 December 2019 to 31 January 2020.

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

## 4.0 BACKGROUND

- 4.1 In April 2019, the Audit Committee approved the current Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2019-20.
- 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 was one internal audit report finalised since the last Audit Committee meeting in January 2020:
- Education – Control Self-Assessment
- 5.2 The fieldwork for the 2019/20 plan is underway and the current status of the plan is as follows:

Stage	Number of Reports
Final Report	4
Draft Report	1
Fieldwork Complete	4
Fieldwork in Progress	3
Planning	2
Not started	0
<b>Total</b>	<b>14</b>

- 5.3 There are 6 current action points being progressed by officers. There was one action point due for completion by 31 January 2020 which has been reported as completed by management. Appendix 2
- 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)

<b>Cost Centre</b>	<b>Budget Heading</b>	<b>With Effect from</b>	<b>Annual Net Impact</b>	<b>Virement From (If Applicable)</b>	<b>Other Comments</b>
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  
2 December 2019 to 31 January 2020**

<b>Section</b>	<b>Contents</b>	<b>Page</b>
1	Audit work undertaken in the period	1-2
2	Summary of main findings from reports issued since previous Audit Committee	2-3
3	Audit Plan for 2019-2020 – progress to 31 January 2020	4
4	Corporate Fraud Activity	5-7
5	Ad hoc activities undertaken since the previous Audit Committee	7

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 review finalised since the January Audit Committee, which is 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	
Education – Control Self Assessment	0	1	2	3
<b>Total</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</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 29 November 2019.

**Education – Control Self-Assessment**

- 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 The review focused on the high level processes and procedures in relation to all Education establishments and concentrated on identified areas of perceived higher risk, such as ensuring that there is efficient and effective use of ICT systems within all Education establishments and that all Education establishments comply with health and safety legislation and related policies/guidance in relation to automated external defibrillators.
- 2.5 The overall control environment opinion for this audit review was **Satisfactory**. There was one AMBER issue identified as follows:

Inefficient use of ICT systems

Within Education establishments, there are two distinct network systems which are in use ie the Council's secure corporate network and the Education network which is used by Education Services. The email system GLOW is used by educators, learners and parents to communicate. However, this system is not secure and is not covered by the Council's PSN processes. In relation to transferring corporate information eg HR/Payroll data this has resulted in manual workarounds which are required to ensure data transferred by GLOW email is secure. eg files are encrypted prior to being sent. This results in attached files being quarantined prior to being released to users, which can delay processing of information.

In addition, through review of the CSA returns it was identified that although there is adequate switch capacity to gain access to the corporate network, many promoted staff members within some educational establishments have not been set up on the corporate network and currently there are no corporate networked printers in use, instead stand-alone printers are widely used with no secure print facility.



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

Where manual workarounds are in place, there is a risk that sensitive data could be transferred without encryption which could result in a data breach. In addition, manual workarounds can result in inefficiencies in the process.

In addition, where secure printing is not used there is a risk that sensitive data could be accessed by unauthorised staff which could result in a data breach.

- 2.6 The review identified 3 issues, one of which we consider to be individually significant and an action plan is in place to address all issues by 14 August 2020.

3. Audit Plan for 2019/2020 – Progress to 31 January 2020

Planned Audit Coverage	Not started	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
<b>Risk-Based Reviews</b>								
HSCP Contract Management		✓	✓	✓	✓	✓	✓	August 2019
Governance of Community Groups		✓	✓	✓				
HR Safe Recruitment Checks		✓	✓	✓	✓	✓	✓	January 2020
Refugee Integration Scheme		✓	✓					
Waste Management		✓	✓	✓	✓	✓	✓	October 2019
IR35 (c/f 2018-2019)		✓	✓	✓				
<b>Limited Scope Financial Reviews</b>								
Sundry Debtors		✓	✓					
<b>Corporate Fraud Reviews</b>								
Tipping Permits		✓	✓	✓	✓	✓		
Residents Parking Scheme		✓	✓	✓	✓			
Employee Expenses – Quarterly Checks		N/A	N/A	✓	✓	N/A	N/A	N/A
<b>Regularity Audits</b>								
Stock/Inventory Control – Quarterly Checks		N/A	N/A	✓	✓	N/A	N/A	N/A
Education Control Self-Assessment (CSA)		✓	✓	✓	✓	✓	✓	February 2020
Corporate Purchase Cards – Quarterly Checks		✓	✓	✓	✓			
<b>Project Assurance</b>								
SWIFT Replacement Project	CIA providing quality assurance to project Board.							
Business Support Redesign	CIA providing quality assurance to project Board.							
<b>Corporate Governance</b>								
Annual Governance Statement 2018-2019	Complete - Input provided by CIA.							
<b>Other Work</b>								
Council Tax Reduction Scheme/Discounts/Exemptions	Visits are carried out to establish the validity of discounts and exemptions – see section 4							
National Fraud Initiative	Work on the 2018/19 Data Matching Exercise is almost complete.							
SPOC Liaison with DWP	Ongoing – see paragraph 4 for detailed activity.							
Inverclyde IJB	45 days allocated to IJB audit plan. Audit Plan is now complete.							

**4 Corporate Fraud Activity**

4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 2 December 2019 to 31 January 2020:

<b>Council Tax Reduction Scheme 2 December 2019 to 31 January 2020</b>					
<b>Number of Home Visits</b>		<b>Number of Errors Identified and Corrected</b>		<b>Total Overpayment/Future Savings</b>	
0		7		£6145/£6215	
<b>Council Tax Reduction Scheme – Year to Date</b>					
<b>Number of Home Visits</b>		<b>Number of Errors Identified and Corrected</b>		<b>Total Overpayment/Future Savings</b>	
97		46		£43,161/ £30,354	
<b>National Fraud Initiative 2018-2019 Exercise</b>					
Matches have now been received and a detailed review of matches is now underway by Internal Audit and Services.					
Matches received	Number Investigated	No issues	Fraud	Error	Value of Fraud/Error
<b>Housing Benefit</b>					
385	385	373	11	1	£18,283.03
<b>Blue Badge</b>					
201	201	84	0	117	£0
<b>Care Homes</b>					
45	45	45	0	0	£0
<b>Personal Budgets</b>					
7	7	7	0	0	£0
<b>Council Tax Reduction Scheme</b>					
735	722	711	6	5	£4154.31
<b>Procurement</b>					
38	38	38	0	0	£0
<b>Payroll</b>					
67	67	64	0	3	£1556.60
<b>Creditors</b>					
1254	1118	1118	0	0	£0
<b>VAT</b>					
56	56	56	0	0	£0
<b>TOTALS</b>					
<b>2788</b>	<b>2639</b>	<b>2496</b>	<b>17</b>	<b>126</b>	<b>£23,993.94</b>
<b>Recheck Report – Single Person Discount (Refreshed in January 2020)</b>					
3799	1130	1086	20	10	£27,362
<b>Stock and Inventory Quarterly Checks – 2019-2020</b>					
Fieldwork is complete. No significant issues have arisen.					
<b>Employee Expenses Quarterly Checks – 2019-2020</b>					
Fieldwork is complete for 2019/2020. A new Travel and Subsistence policy was approved in September 2019. Compliance with the new policy will be undertaken as part of the 2020-2021 Annual Audit Plan.					

**4 Corporate Fraud Activity (Continued)**

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>
19/20 19-34	Recheck SPD > Payroll	Fraud established. Account updated and liable party rebilled.
19/20 19-40	Recheck SPD > Taxi Drivers	Fraud established. Account updated and liable party rebilled.
19/20 19-72	Recheck SPD > Payroll/Pension	Fraud established. Account updated and liable party rebilled.
19/20 19-122	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-123	CTR > Payroll	Passed to Finance for adjudication 4/9/19.
19/20 19-124	CTR > Payroll	Passed to Finance for adjudication 3/9/19.
19/20 19-126	CTR > Payroll	Closed – no fraud detected.
19/20 19-128	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-129	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-130	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-131	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-134	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-135	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-136	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-137	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19-138	CTR > Taxi Driver	Closed – no fraud detected.
19/20 19/144	CTR > Pension	Ongoing Investigation.
19/20 19-148	CTR > Pension	Passed to Finance for adjudication 17/9/19.
19/20 19-151	HB/CTR > Pension	Passed to Finance for CTR adjudication 12/9/19.
19/20 19-152	CTR > Pension	Passed to Finance for CTR adjudication 12/9/19.
19/20 19-154	CTR > Pension	Passed to Finance for adjudication 3/9/19.
19/20 19-160	CTR > Pension	Closed – error identified. No financial impact.
19/20 19-161	CTR > Pension	Fraud established. Account updated and liable party rebilled.
19/20 19-162	CTR > Pension	Passed to Finance for adjudication 11/9/19.
19/20 19-171	Recheck SPD > Payroll	Passed to Finance for adjudication 7/10/19.
19/20 19-192	CTR > Pension	Ongoing investigation.
19/20 19-194	Recheck SPD > Payroll/Insurance	Closed – no fraud detected.
19/20 19-216	Recheck SPD > Pensions	Ongoing investigation.
19/20 19-237	Recheck SPD > DWP	Fraud established. Account updated and liable party rebilled.

**4 Corporate Fraud Activity (Continued)**

File Ref	Description	Status
19/20 19-249	Recheck SPD > Payroll	Ongoing investigation
19/20 19-250	Recheck SPD > Taxi Driver	Ongoing investigation

**4.3 SPOC Liaison 2/12/19 – 31/1/20**

DWP Referrals	3 this period	35 to date
LAIEF requests actioned	12 this period	56 to date

**4.4 Whistleblowing/Referrals**

Files closed/being investigated since the last Audit Committee are as follows:

File Ref	Description	Status
19/20 19-199	Employee Fraud – timekeeping/ duties irregularity.	Draft findings reported to management for information and comment.
19/20 19/221	Discrepancies in Client Accounts.	Ongoing investigation.
19/20 19/223	Misuse of disabled bays in school premises.	Closed - Irregularity identified. Advice provided and actioned.

4.5 In addition, the status of other enquiries received between 2/12/2019 and 31/1/2020 is as follows:

Blue Badge Enquiries					
Number of Enquiries	Misuse Identified		No misuse	Ongoing	
22	15		2	5	
Council Tax Referrals (Whistleblower/Services)					
Number of Enquiries	Fraud Established	No Fraud	Referred to Finance	Referred to External Agency	Ongoing
5	1	0	2	0	2

**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.
- Investigations as set out at sections 4.4 and 4.5 of the report.

**INVERCLYDE COUNCIL INTERNAL AUDIT**  
**REPORT TO AUDIT COMMITTEE ON**  
**STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)**  
**AT 31 JANUARY 2020**

**Summary: Section 1 Summary of Management Actions due for completion by 31/01/2020**

There was one action due for completion by 31 January which has been reported as completed by management.

**Section 2 Summary of Current Management Actions Plans at 31/01/2020**

At 31 January 2020 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/01/2020**

At 31 January 2020 there were 6 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 January 2020 there was 1 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 31.01.2020**

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

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

Completed actions:

<b>Action</b>	<b>Owner</b>	<b>Completion Date</b>
<b>Waste Management (September 2019)</b>		
<b>Adequacy of Contract Monitoring Procedures (Amber)</b> Management will ensure that: <ul style="list-style-type: none"> <li>• the central spreadsheet is updated with new contract details and communicated to staff;</li> <li>• as part of the invoice authorisation process, a check of the contract price is carried out to ensure accuracy of the calculated income;</li> <li>• arrangements are put in place to recover the income owed to Inverclyde Council due to the incorrect pricing structure being applied in error; and</li> <li>• formal contractual agreements will be put in place regarding hard plastics and gully and street sweeping.</li> </ul>	<b>Team Leader Environmental Services</b>	<b>31.01.20</b>

**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 31.01.2020**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>HSCP</b>	
Due for completion December 2019	1
Due for completion November 2020	1
<b>Total Actions</b>	<b>2</b>
<b>Education, Communities and Organisational Development</b>	
Due for completion February 2020	1
Due for completion June 2020	1
Due for completion August 2020	2
<b>Total Actions</b>	<b>4</b>
<b>Total current actions:</b>	<b>6</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 31.01.2020**

**SECTION 3**

**HSCP**

Action	Owner	Expected Date
<b>Stock and Inventory Control (March 2019)</b>		
<b>Adequacy of Stock Controls within Inverclyde Centre for Independent Living (Amber)</b> Funding has been secured to procure a new stock control system which will be used for ICIL equipment. As an interim measure, managers have carried out a manual stock check and a year-end stock check will be carried out by end of March.	<b>Service Manager (Innovation and ICIL)</b>	<b>31.03.2020*</b>
<b>HSCP Contract Management (July 2019)</b>		
<b>Adequacy of Contract Management Framework documentation (Amber)</b> The finalised guidance will be formally reviewed for its effectiveness within a year of its being applied in practice.	<b>Service Manager (Quality and Development)</b>	<b>30.11.2020</b>

**Education, Communities and Organisational Development**

Action	Owner	Expected Date
<b>HR Safe Recruitment Checks (November 2019)</b>		
<b>Monitoring the timeliness of processing of HR safe recruitment checks (Amber)</b> HR management will review these issues as part of the work being undertaken in respect of Good Work Plan legislation along with the internal review/short life work group involving HR and Home Care. This work will be balanced with examining available national benchmarking data in order to identify whether Inverclyde is in line with average timescales and subject to available resources within HR.	<b>HR and OD Manager</b>	<b>30.06.20</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 31.01.2020**

**SECTION 3**

**Education, Communities and Organisational Development (Continued)**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Education Control Self Assessment (January 2020)</b>		
<b>Inefficient Use of ICT Systems (Amber)</b> Pilot for corporate transition is due to commence in three schools – Inverclyde Academy, Ardgowan Primary and St Michael’s Primary.	<b>Head of Education</b>	<b>14.02.2020</b>
Once the pilot has been completed, the corporate transition will be implemented for the remaining schools.	<b>Head of Education</b>	<b>14.08.2020</b>
Staff will be given corporate e-mail address access and use of corporate printers.	<b>Head of Education</b>	<b>14.08.2020</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>Stock and Inventory Control (March 2019)</b>	<p><b>Adequacy of Stock Controls within Inverclyde Centre for Independent Living (Amber)</b></p> <p>Funding has been secured to procure a new stock control system which will be used for ICIL equipment. As an interim measure, managers have carried out a manual stock check and a year-end stock check will be carried out by end of March.</p>	<b>31.12.19</b>	<b>31.03.20</b>	Issues were encountered at the procurement stage. The system has now been procured and will be implemented by 31 March 2020.

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO CMT 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 2020.

<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>
2013/2014	116	116	0	0	0
2014/2015	77	77	0	0	0
2015/2016	52	52	0	0	0
2016/2017	66	66	0	0	0
2017/2018	53	49	0	0	4
2018/2019	45	35	0	1	9
2019/2020	18	9	0	5	4
<b>Total</b>	<b>427</b>	<b>404</b>	<b>0</b>	<b>6</b>	<b>17</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.