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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>19.10.2021</b>
<b>Report By:</b>	<b>Interim Service Director Corporate Services and Organisational Recovery</b>	<b>Report No:</b>	<b>AC/06/21/AP/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 31 August 2021.

### **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 since the last update which was not fully completed due to the departure of a key member of staff and priority being focussed on producing an accurate set of accounts. In addition, work to review the local development plan has been undertaken but due to a number of external factors the expected date of 30 September will not be met. This will be clarified in the Annual Report to Members which is expected by the end of October.
- 2.3 There are 2 current external audit actions being progressed by officers as detailed in appendix 1. External Audit will follow up on previous actions as part of their 2020/21 annual audit.

### **3.0 RECOMMENDATIONS**

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

**Alan Puckrin**  
**Interim Service Director Corporate Services and Organisational Recovery**

#### 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 since the last update which was not fully completed due to the departure of a key member of staff and priority being focussed on producing an accurate set of accounts. In addition, work to review the local development plan has been undertaken but due to a number of external factors the expected date of 30 September will not be met. This will be clarified in the Annual Report to Members which is expected by the end of October.
- 5.2 There are 2 current external audit actions being progressed by officers. External Audit will follow up on previous actions as part of their 2020/21 annual audit.
- 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 31 AUGUST 2021**

**Summary: Section 1 Summary of Management Actions due for completion by 31/08/2021**

There was one action due for completion by 31 August 2021 which was not fully completed by the agreed deadline.

In addition, there is one action due for completion by 30 September which management have advised will not be fully met due to a number of external factors.

**Section 2 Summary of Current Management Actions Plans at 31/08/2021**

At 31 August 2021 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/08/2021**

At 31 August 2021 there were 2 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 August 2021 there were 2 audit action points where the agreed deadline has 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 31.08.2021**

**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	2		1	1	
Health and Social Care Partnership (HSCP)	0				
Education, Communities and Organisational Development	0				
<b>Total</b>	<b>2</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 31.08.2021**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion March 2022	1
Completion date to be advised	1
<b>Total Actions</b>	<b>2</b>
<b>Total current actions:</b>	<b>2</b>

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS  
CURRENT MANAGEMENT ACTIONS AS AT 31.08.2021**

**SECTION 3**

**Environment, Regeneration and Resources**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>2019/2020 Annual Audit Report (October 2020)</b>		
<b>Management commentary</b> The 2020/21 Management Commentary will reflect best practice including the presentation of performance against budget.	<b>Chief Financial Officer</b>	<b>31.03.2022*</b>
<b>Local Development Plan</b> A full review of the Council's Local Development Plan is being undertaken and will be submitted for examination by Autumn 2021.	<b>Head of Regeneration and Planning</b>	<b>To be advised*</b>

**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
<b>2019/2020 Annual Audit Report (October 2020)</b>	<b>Management commentary</b> The 2020/21 Management Commentary will reflect best practice including the presentation of performance against budget.	<b>31.03.21</b>	<b>31.03.22</b>	Due to the departure of a key member of Finance staff at the year end, not all of the required changes were made as the priority focus was to produce an accurate set of accounts. Any further changes identified as part of the External Audit of the 2020-21 accounts will be actioned.
<b>2019/2020 Annual Audit Report (October 2020)</b>	<b>Local Development Plan</b> A full review of the Council's Local Development Plan is being undertaken and will be submitted for examination by Autumn 2021.	<b>30.09.21</b>	<b>To be advised</b>	The work has been undertaken but due to a number of external factors the expected date of 30 September will not be met. This will be clarified in the Annual Report to Members which is expected by the end of October.