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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>22 February 2022</b>
<b>Report By:</b>	<b>Interim Director Finance and Corporate Governance</b>	<b>Report No:</b>	<b>AC/05/22/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 December 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 were no actions due for completion since the last Audit Committee meeting in January 2022.

2.3 There are 6 current external audit actions being progressed by officers. These are set out in the status report at Appendix 1.

## **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 Director**  
**Finance and Corporate Governance**

#### 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 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.
- 5.2 There were no actions due for completion since the last Audit Committee meeting in January 2022.
- 5.3 There are 6 current external audit actions being progressed by officers. These are set out in the status report at Appendix 1.
- 5.4 The CMT has reviewed the current status of external audit 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

- (a) Has an Equality Impact Assessment been carried out?

	YES
X	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required

(b) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report's recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report's recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
X	NO

(c) Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
X	NO

**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 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 DECEMBER 2021**

**Summary: Section 1 Summary of Management Actions due for completion by 31/12/2021**

There were no actions due for completion by 31 December 2021.

**Section 2 Summary of Current Management Actions Plans at 31/12/2021**

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

**Section 3 Current Management Actions at 31/12/2021**

At 31 December 2021 there were 6 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 December 2021 there were no 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 31.12.2021**

**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	0				
Health and Social Care Partnership (HSCP)	0				
Education and Communities	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 EXTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.12.2021**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion April 2022	1
Due for completion June 2022	4
Due for completion February 2023	1
<b>Total Actions</b>	<b>6</b>
<b>Total current actions:</b>	<b>6</b>

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS  
CURRENT MANAGEMENT ACTIONS AS AT 31.12.2021**

**SECTION 3**

**Environment, Regeneration and Resources**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>2020/2021 Annual Audit Report (November 2021)</b>		
<b>Detailed Review of Fixed Asset Register</b> A replacement fixed asset register will be developed for use from the 2021/22 Accounts onwards.	<b>Interim Director, Finance and Corporate Governance</b>	<b>30.06.2022</b>
<b>Non-current Asset Valuations</b> The approach of 5 yearly valuations will be reviewed and either a rolling review or indexation will be implemented from the 2021/22 Accounts	<b>Interim Director, Finance and Corporate Governance</b>	<b>30.06.2022</b>
<b>Management Commentary</b> The previously agreed action will be implemented for the 2021/22 Accounts.	<b>Interim Director, Finance and Corporate Governance</b>	<b>30.06.2022</b>
<b>Estimation and Judgement Disclosure</b> The requirements of the Good Practice Note will be included within the 2021//22 Accounts.	<b>Interim Director, Finance and Corporate Governance</b>	<b>30.06.2022</b>
<b>Medium to Long Term Savings</b> The high level savings options largely developed by officers will be refined and discussed with Members as part of the 2023/24 Budget post the May 2022 elections.	<b>Interim Director, Finance and Corporate Governance</b>	<b>28.02.2023</b>
<b>Local Development Plan</b> The draft LDP was submitted for consultation In August 2021 and responses are now being considered before submission to Scottish Ministers for consideration. This is in line with the agreed timescale with adoption not likely to be before April 2022.	<b>Interim Director, Environment and Economic Recovery</b>	<b>30.04.2022</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 actions where the original deadline has been missed.				