
Report To:	Audit Committee	Date:	21 February 2023
Report By:	Interim Director Finance & Corporate Governance	Report No:	AC/05/23/AP/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251

Subject: INTERNAL AUDIT PROGRESS REPORT – 28 NOVEMBER 2022 TO 27 JANUARY 2023

1.0 PURPOSE

- 1.1 For Decision For Information/Noting
- 1.2 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.
- 1.3 The Monitoring Report from 28 November 2022 to 27 January 2023 is attached at Appendix 1 since its content is essential to the understanding of the Council's control environment.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 28 November 2022 to 27 January 2023.

Alan Puckrin
Interim Director
Finance & Corporate Governance

3.0 BACKGROUND AND CONTEXT

- 3.1 In February 2022, the Audit Committee approved the Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2022-23.
- 3.2 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.
- 3.3 There were 2 internal audit reports finalised since the last Audit Committee meeting in January 2023:
- Freedom of Information Arrangements
 - Cyber Security Arrangements
- 3.4 These reports contained 10 issues categorised as follows:

Red	Amber	Green
0	2	8

- 3.5 The 2022/23 audit plan is now underway and the current status is as follows:

Stage	Number of Reports
Final Report	4
Draft Report	1
Fieldwork Complete – report N/A	2
Fieldwork Complete	1
Fieldwork in Progress	3
Planning	1
Deferred to 23/24 audit plan	3
Total	15

- 3.6 In relation to the audit of Supplier Management, new guidance has been prepared by Corporate Procurement which is being rolled out to Services. Therefore the fieldwork for the audit will be deferred to 2023/24 to allow the new guidance to be embedded within Services. In addition, due to staff capacity, there are 2 corporate fraud reviews which have not yet started relating to Corporate Purchase Cards and Catering Stock Checks. These areas have previously been reviewed as part of the 2020/21 and 2021/22 audit plans and no significant issues were identified. It is intended that both reviews will be deferred to the 2023/24 audit plan.
- 3.7 In relation to internal audit action plans there were no actions due for completion by 31 December 2022. The current status report is attached at Appendix 2.
- 3.8 An update on the current status of GREEN audit action plans was provided to the October meeting of the Audit Committee. It is intended that a further report on the status of GREEN actions will be provided to the April 2023 meeting.
- 3.9 The CMT has reviewed and agreed the current status of actions.

4.0 PROPOSALS

- 4.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 28 November 2022 to 27 January 2023.

5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation is agreed:

SUBJECT	YES	NO	N/A
Financial		X	
Legal/Risk	X		
Human Resources		X	
Strategic (LOIP/Corporate Plan)	X		
Equalities & Fairer Scotland Duty		X	
Children & Young People's Rights & Wellbeing		X	
Environmental & Sustainability		X	
Data Protection		X	

5.2 Legal/Risk

Where delays arise in delivering the Internal Audit Plan, there is a risk that this may result in an inability to provide a reasonable level of assurance over the Council's system of internal control to those charged with governance. The main basis for providing assurance is coverage of the planned risk-based audits. Every endeavour is therefore made to ensure that no material slippage occurs in risk-based audits by concentrating resources on these audits.

5.3 Strategic

This report relates to strong corporate governance.

6.0 CONSULTATIONS

- 6.1 Relevant officers have been consulted in the preparation of this report.

7.0 LIST OF BACKGROUND PAPERS

- 7.1 File of completed internal audit reports: Available from Andi Priestman, Chief Internal Auditor.



**Audit Committee Report
Report on Internal Audit Activity from
28 November 2022 to 27 January 2023**

Section	Contents	Page
1	Audit work undertaken in the period	1
2	Summary of main findings from reports issued since previous Audit Committee	2
3	Audit Plan for 2022-2023 – progress to 27 January 2023	5
4	Corporate Fraud Activity	6
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:

Strong	In our opinion there is a sound system of internal controls designed to ensure that the organisation is able to achieve its objectives.
Satisfactory	In our opinion isolated areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.
Requires improvement	In our opinion systemic and/or material control weaknesses were identified such that some organisation objectives are put at significant risk.
Unsatisfactory	In our opinion the control environment was considered inadequate 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:

Red	<ul style="list-style-type: none"> In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole. Corrective action must be taken and should start immediately. Overseen to completion by Corporate Management Team.
Amber	<ul style="list-style-type: none"> 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. Corrective action must be taken (some exceptions may be agreed with IA) within reasonable timeframe. Overseen to completion by Head of Service.
Green	<ul style="list-style-type: none"> 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. Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit (IA). Managed by service owner.

1.3 There were two audit reviews finalised since the January Audit Committee, which are 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 reviews.

Reports finalised since previous Audit Committee	Grading			Total Number of Issues
	Red	Amber	Green	
Freedom of Information	0	0	6	6
Cyber Security Arrangements	0	2	2	4
Total	0	2	8	10

Risk Management

1.4 Risk Management is the subject of separate reporting to Audit Committee and a full report on risk management activity 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 25 November 2022.

Freedom of Information Arrangements

- 2.2 The Freedom of Information (Scotland) Act 2002 provides members of the public with a legal right to access information which is held by the Council. This legislation came into effect on 1st January 2005 with the aim of increasing both openness and accountability across the public sector. Citizens can access information which enables them to question decisions taken by the Council. The right to access information sits alongside citizens' ability to contact elected members regarding a wide range of issues.

Information provided to those making Freedom of Information (Fol) requests is subject to regulated conditions and exemptions. To this end an approved Council publication scheme exists to guide the holding and release of information. When responding to Fol requests officers have a deadline of 20 working days. The legislation recognises that valid reasons can exist to refuse the release of information. For example, information which pertains to individuals and commercial contracts. It is therefore important that adequate arrangements are in place to fully comply with Freedom of Information legislation and closely related legislation regarding environmental information, the Environmental Information (Scotland) Regulations 2004.

- 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 the key risks faced by Inverclyde Council in relation to the Council's Freedom of Information arrangements.
- 2.4 The review focused on the high-level processes and procedures in relation to the Council's Freedom of Information arrangements and concentrated on identified areas of perceived higher risk, such as not processing all Freedom of Information requests in accordance with relevant legislation and prescribed timescales and not fully utilising the Workpro case management system. We excluded coverage of subject access rights and data protection requirements due to the distinct arrangements for those areas and our previous review of GDPR.
- 2.5 The overall control environment opinion for this audit was **Satisfactory**. In terms of areas of good practice, the review identified that designated officers within Legal & Democratic Services provide all Council Services with on-going practical support and advice in managing Freedom of Information and Environmental Information Regulation (EIR) requests.
- 2.6 The review identified 6 GREEN issues which would enhance the control environment and an action plan is in place to address all issues by 30 June 2023.

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

Cyber Security Arrangements

2.7 Cyber security is the activity required to protect an organisation's data, devices, networks and software from unintended or unauthorised access, change or destruction via the internet or other communications systems or technologies. Effective cyber security relies on people and management of processes as well as technical controls and is part of the wider activity of information security. Information security is a broad term that encompasses electronic, physical and behavioural threats to an organisation's systems and data, covering people and processes.

Cyber incidents pose an increasing threat to local authority's management of their information, with hacking, ransomware, cyber fraud and accidental information losses all present throughout the public sector. Security breaches can negatively impact the Council both financially and in terms of reputation. A realistic understanding of cyber issues is essential to protecting public services and users, particularly since the changes to the way the Council staff work due to the COVID-19 pandemic and the ongoing demand to digitise and move to cloud-based services and the continuing need to share data.

2.8 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 the key risks in relation to cyber security arrangements.

2.9 The review focused on the high level processes and procedures in relation to cyber security arrangements and concentrated on identified areas of perceived higher risk, such as the Council not having a comprehensive strategy and response for its overall approach to cyber security, staff not being appropriately trained in cyber security risks, the Council's critical controls not being appropriately assessed and accredited on a regular basis or policies and procedures are not in place for identity and access management including intrusion prevention and detection arrangements

2.10 The overall control environment opinion was **Satisfactory**. There were 2 AMBER issues identified as follows:

Staff training in relation to cyber security awareness (Amber)

Inverclyde Council's e-learning facility, Inverclyde Learns has a mandatory course on Information Security which staff who require access to a computer must complete prior to being given access to the Council's network. This course also includes some aspects of cyber security training in areas such as protection against viruses, identity and access management, and internet security. The completion rate is very high for this course. 2270 staff members have completed this course to date.

Another course, whilst mandatory, but not required to be completed before being given access to the Council's network is the cyber security awareness course. This course should be completed by all Inverclyde Council employees who have access to a computer. However, only 236 employees out of 1,465 employees who have a corporate account have completed this training to date. In addition, although there have been several training events including two table-top exercises to test the Council's cyber resilience recovery plan, there is currently no regular timetabled programme of training in place and a planned phishing exercise to measure staff awareness of cyber risks has yet to be actioned.

Untrained users may increase the risk of successful cyber attacks and security events affecting the Council due to a lack of training and awareness by staff of potential cyber attacks.

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

Overdue external assessments and accreditations (Amber)

The Public Services Network (PSN) provides the Council with secure access to a number of services provided by National and Central Government departments. In order to be eligible to connect to the PSN, the Council is required to pass the PSN compliance process which includes an IT Health Check, completed by an external assessor. Inverclyde Council also holds an accreditation from Cyber Essentials Plus which ensures that the council's IT infrastructure is protected against any threats that may lead to a cyber-attack.

However, it was identified that both the PSN compliance/IT Health Check and Cyber Essentials re-assessment for 2021/2022 have not been submitted as the Council has determined that the assessment and accreditation process should be undertaken once the migration to Microsoft 365 is completed.

Where external assessments and accreditations are overdue, the Council is not complying with the core requirements of the Scottish Public Sector Cyber Resilience Framework.

- 2.11 The review identified 4 issues, 2 of which we consider to be individually significant and an action plan is in place to address all issues by 31 October 2023.

3 Audit Plan for 2022/2023 – Progress to 27 January 2023

Planned Audit Coverage	Not started	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
Risk-Based Reviews								
Residential Care – Children’s Services (b/f)		✓	✓	✓	✓	✓	✓	October 2022
Workforce Planning Arrangements		✓	✓	✓	✓	✓	✓	October 2022
Supplier Management		✓	✓	Deferred to 2023/24 audit plan				
Cyber Security Arrangements		✓	✓	✓	✓	✓	✓	February 2023
Freedom of Information Arrangements		✓	✓	✓	✓	✓	✓	February 2023
Climate Change – Utilities Management		✓	✓	✓	✓	✓		
Limited Scope Financial Reviews								
Debt Recovery		✓	✓	✓				
Project Assurance Reviews								
Learning Disability Hub (b/f from 2021-22)		✓	✓	No report required. Audit advice and support provided to project.				
Swift Replacement System (Social Work IT System)		✓		Planning is underway in relation to audit support required at testing and implementation phases of the project.				
Corporate Fraud Reviews								
Discretionary Payments	Fieldwork is complete. Draft findings being prepared for discussion with management.							
Client Accounts – Quarterly Checks	Quarterly checks underway.							
Catering – Quarterly Stock Checks	Not yet started. Work in this area will be deferred to the 2023/24 audit plan.							
Education Establishment Placing Requests	Validity checks are complete. No significant issues identified.							
Regularity Audits								
Education CSA		✓	✓	✓				
Corporate Purchase Cards – Quarterly Checks	Not yet started. Work in this area will be deferred to the 2023/24 audit plan.							
Corporate Governance								
Annual Governance Statement 2021-22	Complete - Input provided by CIA.							
Other Work								
Council Tax Reduction Scheme/Discounts/Exemptions	Checks are carried out to establish the validity of discounts and exemptions – see section 4.							
National Fraud Initiative	22/23 Exercise has started – see section 4 of report for more information.							
Carry forward from 2021/22 Audit Plan	Reports finalised: Self-Directed Support; Public Protection; Covid-19 Response; and Employee Expenses.							
Inverclyde IJB	40 days allocated to IJB audit plan. Two audits are underway.							

4 Corporate Fraud Activity

- 4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 26 September to 25 November 2022:

National Fraud Initiative Exercise					
In relation to the 2022/2023 Exercise, the relevant datasets have been uploaded by relevant services by the required deadline. It is anticipated that matches will be received in early 2023 for review and investigation as appropriate.					
The Council Tax Single Person Discount recheck exercise was refreshed in May 2022 and the results to date are as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
5947	1123	1090	29	4	£28,508.45
Discretionary Payments – 2022-2023					
Fieldwork is complete. Draft findings being prepared for discussion with management.					
Client Money Accounts Quarterly Checks – 2022-2023					
Quarterly checks are underway.					
Catering – Quarterly Stock Checks – 2022-2023					
Not yet started. Will be deferred to 2023/24 audit plan.					
Education Establishment Checks 2022-2023					
Validity confirmation checks are complete. No significant issues identified.					

- 4.2 The team continues to investigate whistleblowing and other enquiries in relation to DWP benefit, blue badge, and Council Tax referrals. Since 1 April 2022 these enquiries have resulted in the identification of overpayments of council tax discounts and exemptions of £23,310.51.

- 4.3 The team is also progressing whistleblowing and other enquiries as follows:

File Ref	Description	Status
Other enquiries		
22/16	Potential discrepancy in school funds.	Report being prepared for management comment.
22/52	Allegation that one organisation is being favoured over other organisations.	Ongoing investigation.
22/92	Allegation of unlicensed HMO and flat conversion.	Ongoing investigation.
Whistleblowing enquiries		
22/86	Whistleblowing complaint alleging inappropriate behaviour of Council employee.	Referred to service for investigation. Investigation complete.

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 4.2 to 4.3 of the report.
 - Provision of ongoing advice and support to services.

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
AT 31 DECEMBER 2022

Summary: Section 1 Summary of Management Actions due for completion by 31/12/2022

There were no actions due for completion by 31 December 2022.

Section 2 Summary of Current Management Actions Plans at 31/12/2022

At 31 December 2022 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/12/2022

At 31 December 2022 there were 10 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 2022 there were 3 audit action points where the original due date 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 31.12.2022**

SECTION 1

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

* These actions are included in the 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)
 SUMMARY OF CURRENT MANAGEMENT ACTION PLANS AS AT 31.12.2022**

SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion January 2023	1
Due for completion February 2023	1
Due for completion March 2023	1
Total Actions	3
Education, Communities and Organisational Development	
Due for completion June 2023	2
Total Actions	2
Environment Regeneration and Resources	
Due for completion March 2023	1
Due for completion April 2023	1
Due for completion May 2023	1
Due for completion June 2023	2
Total Actions	5
Total current actions:	10


**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 31.12.2022**




SECTION 3

P Education Control Self-Assessment (Report Issued January 2020)

Description	Status	Original Due Date	Due Date	Assigned To
Inefficient Use of ICT Systems (Amber) Once the pilot has been completed, the corporate transition will be implemented for the remaining schools.		14-Aug-2020	30-Jun-2023*	Head of Education
In addition, staff will be given corporate e-mail address access and use of corporate printers.		14-Aug-2020	30-Jun-2023*	Head of Education

P Homelessness (Report Issued August 2021)

Description	Status	Original Due Date	Due Date	Assigned To
Adequacy of policies and procedures (Amber) Management will: <ul style="list-style-type: none"> Update the rent management policy and procedures and obtain CMT and committee approval as appropriate; review the arrangements for implementation and reporting of the Rent Management Policy; set a date to finalise its review of Homelessness assessment, housing support and case handling procedures; and ensure that version control is consistently and fully applied to all Homelessness policies and procedures. 		31-Mar-2022	31-Mar-2023*	Service Manager (Homelessness and Addictions)


Action Status	
	Overdue
	In Progress
	Completed

* See 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 31.12.2022**

SECTION 3


P Residential Care – Children’s Homes (Report Issued August 2022)




Description	Status	Original Due Date	Due Date	Assigned To
Adequacy of procedural guidance (Amber) Management will ensure that step by step guidance for new and existing staff is developed in partnership with the three homes and a copy retained at all homes; Management will ensure that the induction process is updated to ensure all new staff know where to access the guidance.		31-Jan-2023	31-Jan-2023	Team Lead, Children’s Residential & After Care Services
		28-Feb-2023	28-Feb-2023	Home Manager/Depute Manager

P Employee Expenses (Report Issued August 2022)

Description	Status	Original Due Date	Due Date	Assigned To
High Mileage Claims (Amber) The service will carry out a refreshed value for money study that takes into account the current situation and will make recommendations accordingly.		31-Mar-2023	31-Mar-2023	Head of Roads and Transportation

P Cyber Security Arrangements (Report Issued January 2023)





Description	Status	Original Due Date	Due Date	Assigned To
Staff Training in Relation to Cyber Security (Amber) Management will ensure that the cyber security course is included as a mandatory course for all new employees to complete prior to being given access to the Council ICT network.		31-Mar-2023	31-Mar-2023	ICT Manager




Action Status	
	Overdue
	In Progress
	Completed

* See 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 31.12.2022**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Staff Training in Relation to Cyber Security (Amber) Management will ensure that the cyber security course is included as a mandatory course for all new employees to complete prior to being given access to the Council ICT network.</p>		30-Jun-2023	30-Jun-2023	ICT Manager
<p>Staff Training in Relation to Cyber Security (Amber) Management will ensure that an exercise is completed to ensure that all employees on the Council ICT network have completed the relevant mandatory training courses by 30 June 2023 and staff who have not completed the relevant courses will have their network access suspended. Progress on this exercise will be overseen by the Information Governance Steering Group.</p>		30-Jun-2023	30-Jun-2023	ICT Manager
<p>Staff Training in Relation to Cyber Security (Amber) The planned phishing exercise is actioned as soon as possible to measure staff awareness of the risks of cyber security.</p>		30-Apr-2023	30-Apr-2023	ICT Manager
<p>Overdue External Assessments and Accreditations (Amber) The ICT Manager will ensure that both the PSN compliance/IT Health Check and the Cyber Essentials accreditation for 2021/22 are submitted for assessment as soon as possible.</p>		31-May-2023	31-May-2023	ICT Manager

Action Status	
	Overdue
	In Progress
	Completed

* See 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
Education CSA (January 2020)	Inefficient Use of ICT Systems (Amber) Once the pilot has been completed, the corporate transition will be implemented for the remaining schools.	14.08.20	30.06.23	The pilot exercise was undertaken however the rollout to remaining schools was halted as a result of responding to COVID-19.
	In addition, staff will be given corporate e-mail address access and use of corporate printers.	14.08.20	30.06.23	As part of the new Education Services digital strategy which was approved by Education Committee in November 2021, alongside the changes that ICT proposed in the wider council digital strategy, Education Services has investigated moving away from the current networks resulting in storage of sensitive or more confidential information being moved to a secure cloud based approach. A solution using the M365 platform was identified and implementation was completed over summer 2022 and the solution is ready for use within the schools. Education HQ will now identify relevant staff within school support and management areas who will be provided with secure email and cloud storage functionality with an anticipated completion date of June 2023 for this action.

**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
Homelessness (August 2021)	<p>Adequacy of policies and procedures (Amber) Management will:</p> <ul style="list-style-type: none"> • Update the rent management policy and procedures and obtain CMT and committee approval as appropriate; • review the arrangements for implementation and reporting of the Rent Management Policy; • set a date to finalise its review of Homelessness assessment, housing support and case handling procedures; and • ensure that version control is consistently and fully applied to all Homelessness policies and procedures. 	<p>31.03.22 30.11.22</p>	31.03.23	<p>The rent management policy is still in progress. The team is still working through arrears. Monthly meeting in place with key staff and identified actions. There is a need to accelerate process to deal with level of historical arrears. Work now done to prevent new arrears in place.</p> <p>Review of procedures is now complete. Scheduled reports from SWIFT and regular caseload reviews ensures governance in place for monitoring.</p> <p>In relation to version control all standard operating procedures are recorded on central log. The team is currently in the process of updating and developing a number of standard operating procedures. Care governance meeting overseen by Head of Service will ratify the procedures.</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE 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 at 31 December 2022.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions Not Yet Due*		
			Red	Amber	Green
2016/2017	66	66	0	0	0
2017/2018	53	50	0	0	3
2018/2019	45	40	0	0	5
2019/2020	43	41	0	2	0
2020/2021	36	31	0	1	4
2021/2022	24	18	0	1	5
2022/2023	26	10	0	6	10
Total	293	256	0	10	27

*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.