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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>25 April 2023</b>
<b>Report By:</b>	<b>Head of Legal, Democratic, Digital and Customer Services</b>	<b>Report No:</b>	<b>AC/13/23/IS/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  For Decision  For Information/Noting

1.2 The purpose of this report is to advise Members of the status of current actions from External Audit Action Plans at 31 March 2023.

**2.0 RECOMMENDATIONS**

2.1 It is recommended that Members note the progress to date in relation to the implementation of external audit actions.

**Iain Strachan**  
**Head of Legal, Democratic, Digital and Customer Services**

### 3.0 BACKGROUND AND CONTEXT

- 3.1 External Audit regularly report findings and action plans to relevant Council Officers and the Audit Committee as part of their annual audit plan.
- 3.2 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.
- 3.3 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.
- 3.4 There was one action due for completion by 31 March 2023 which has been reported as completed by management.
- 3.5 There are 3 current external audit action being progressed by officers. These are set out in the status report at Appendix 1.

### 4.0 PROPOSALS

- 4.1 The Audit Committee is asked to note the progress to date in relation to the implementation of external audit actions

### 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

There is a risk that failure to implement agreed audit actions in a timely manner could result in an inability to provide a reasonable level of assurance over the Council's system of internal control to those charged with governance.

#### 5.3 Strategic

This report relates to strong corporate governance.

### 6.0 CONSULTATIONS

- 6.1 Relevant Officers were asked to provide updates to the report as appropriate.

### 7.0 LIST OF BACKGROUND PAPERS

- 7.1 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 MARCH 2023**

**Summary: Section 1 Summary of Management Actions due for completion by 31/03/2023**

There was one action due for completion by 31 March 2023 which has been reported as completed by management.

**Section 2 Summary of Current Management Actions Plans at 31/03/2023**

At 31 March 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/03/2023**

At 31 March 2023 there were 3 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 March 2023 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 31.03.2023**

**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 and Regeneration	0				
Health and Social Care Partnership (HSCP)	0				
Education and Communities	1	1			
<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 31.03.2023**

**SECTION 2**





**CURRENT ACTIONS BY DIRECTORATE**

<b>Chief Executive</b>	
Due for completion June 2023	2
<b>Total Actions</b>	<b>2</b>
<b>Environment and Regeneration</b>	
Due for completion April 2026	1
<b>Total Actions</b>	<b>1</b>
<b>Total current actions:</b>	<b>3</b>

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

**CURRENT MANAGEMENT ACTIONS AS AT 31.03.2023**

**SECTION 3**

Description	Status	Original Due Date	Due Date	Assigned To
<b>Annual Report to Members on the 2021/22 Audit (November 2022)</b>				
<b>Heritage Assets Valuation review (New)</b> Officers within Finance and Cultural Services will progress a revaluation of the heritage assets prior to the closure of the 2022/23 Accounts.		30-Jun-2023	30-Jun-2023	Chief Financial Officer/ Corporate Director, Education, Communities & OD
<b>Estimation and judgement disclosure (B/f)</b> A review has not been carried out for the 2021/22 Accounts due to limited time and resource. A review will be progressed taking into account the approach taken by other Councils.		30-Jun-2023	30-Jun-2023	Finance Manager (Environment & Technical)
<b>Internal Controls (B/f)</b> Management will carry out a review and ensure appropriate controls are implemented on a timely basis to address the reported weakness.		31-Mar-2023	31-Mar-2023	Head of OD, Policy & Communications
<b>Local Development Plan (B/f)</b> The preparation of the LDP will commence in February 2023 and be complete in April 2026.		30-Apr-2026	30-Apr-2026	Corporate Director Environment & Regeneration

Action Status



Overdue



In Progress



Completed

**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
There are no current actions where the original action date has been missed.				