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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>22 August 2023</b>
<b>Report By:</b>	<b>Head of Legal, Democratic, Digital &amp; Customer Services</b>	<b>Report No:</b>	<b>AC/19/23/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 AND SUMMARY**

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 30 June 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 & 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 were 2 actions due for completion by 30 June 2023 and both have been reported as completed by management.
- 3.5 There is one current external audit action being progressed by officers. This is 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(s) is(are) agreed:

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

#### 5.2 Finance

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					

### **5.3 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.

### **5.4 Human Resources**

There are no human resources implications arising directly from this report.

### **5.5 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 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 30 JUNE 2023**

**Summary: Section 1 Summary of Management Actions due for completion by 30/06/2023**

There were 2 actions due for completion by 30 June 2023 which have been reported as completed by management.

**Section 2 Summary of Current Management Actions Plans at 30/06/2023**

At 30 June 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 30/06/2023**

At 30 June 2023 there was one current audit action point.

**Section 4 Analysis of Missed Deadlines**

At 30 June 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 30.06.2023**

**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	2	2			
Environment and Regeneration	0				
Health and Social Care Partnership (HSCP)	0				
Education and Communities	0				
<b>Total</b>	<b>2</b>	<b>2</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 30.06.2023**




**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment and Regeneration</b>	
Due for completion April 2026	1
<b>Total Actions</b>	<b>1</b>
<b>Total current actions:</b>	<b>1</b>

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS  
CURRENT MANAGEMENT ACTIONS AS AT 30.06.2023**

**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>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	Director, Environment & Regeneration

Action Status



No response received



Missed original due date



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**

<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 action date has been missed.				