
Report To:	Audit Committee	Date:	24 October 2023
Report By:	Head of Legal, Democratic, Digital and Customer Services	Report No:	AC/21/23/IS/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	INTERNAL AUDIT PROGRESS REPORT – 31 JULY TO 29 SEPTEMBER 2023		

1.0 PURPOSE AND SUMMARY

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 31 July to 29 September 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 31 July to 29 September 2023.

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

3.0 BACKGROUND AND CONTEXT

3.1 In April 2023, the Audit Committee approved the Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2023-24.

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 two internal audit reports finalised since the last progress update to Audit Committee:

- Commercial Waste – Billing and Collection
- Client Accounts – Quarterly Checks 2022/23

3.4 These reports contained 5 issues categorised as follows:

Red	Amber	Green
0	3	2

3.5 The 2023/24 audit plan is now underway and the current status is as follows:

Stage	Number of Reports
Final Report	1
Draft Report	1
Fieldwork Complete – report N/A	0
Fieldwork Complete	0
Fieldwork in Progress	4
Planning	3
Not Started	7
Total	16

3.6 In relation to the audit of Supplier Management, as the new Supplier Management Procedures are currently being piloted, audit work regarding compliance with the procedures will be deferred to the 2024/25 audit plan. Audit resource has been reallocated to an audit of procurement compliance during 2023/24 and planning for this review is now underway.

3.7 In relation to internal audit action plans there were 2 actions due for completion by 31 August 2023. One action is now complete and the completion date relating to one action has been revised. The current status report is attached at Appendix 2.

3.8 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 31 July to 29 September 2023.

5.0 IMPLICATIONS

5.1 The table below shows whether risks and implications apply if the recommendation is 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 Financial Risk

There are no financial implications arising directly 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					

5.3 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.

5.4 Human Resources Risk

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

5.5 Strategic

This report helps ensure strong governance, and its findings will help support delivery of the Council Plan adopted by Inverclyde Council on 20 April 2023, and in particular outcome theme 3: Performance, with the Council seeking to provide high quality and innovative services that deliver value for money.

6.0 CONSULTATION

6.1 Relevant officers have been consulted on the report.

7.0 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
31 July to 29 September 2023**

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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 2 audit reviews finalised since the progress update to 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	
Commercial Waste Income (Billing and Collection)	0	2	2	4
Client Accounts – Quarterly Checks	0	1	0	1
Total	0	3	2	5

Risk Management

1.4 Risk Management is the subject of separate reporting to Audit Committee and a 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 28 July 2023.

Commercial Waste Income (Billing and Collection)

- 2.2 The Council offers an integrated commercial waste collection, recycling and disposal services to businesses and organisations across Inverclyde. This service also helps customers to reduce, reuse and recycle their waste. In addition, support and advice is provide by the Commercial Waste section of Regeneration, Planning & Public Protection Services. Around 580 premises receive the commercial waste service from the Council.
- 2.3 On 9th March 2023 the Environment & Regeneration Committee was informed that budgeted income for 2022/23 indicated an under-recovery of £398,370. That report highlighted steps that officers are implementing to reduce the under-recovery of income. It is therefore important that adequate arrangements are in place to collect all commercial waste income whilst also retaining and attracting customers.
- 2.4 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 collection of commercial waste income.
- 2.5 The review focused on the high-level processes and procedures in relation to collecting commercial waste income and concentrated on identified areas of perceived higher risk, such as not adequately retaining existing customers and not adequately collecting income due from customers in a timely manner.
- 2.6 The overall control environment opinion for this audit review was Satisfactory. There were 2 AMBER issues identified as follows:

Managing the collection of commercial waste income (Amber)

By the start of April and October each year, existing commercial waste customers are required to have paid for uplifts six months in advance. Adequate arrangements must be in place to collect this income and to promptly identify unpaid debtors accounts. However, we have identified two issues as follows:

- debtors accounts for the period 1 April to 30 September 2023 were not issued to existing commercial waste customers until 11 May 2023. Late billing occurred due to a combination of year-end priorities, staff availability and the need to obtain Committee approval for the annual price increase; and
- there is no systematic process in place to promptly identify unpaid debtors accounts and suspend uplifts, although we acknowledge that the Commercial Services Officer uses FMS to undertake ad hoc checks.

In addition, we understand that debtors accounts are raised individually. Service staff advised that the FMS recurring debtors' module could not easily produce the required detail on accounts, however, we understand that there may be scope to upload a suitably formatted spreadsheet into FMS as an alternative to raising individual accounts.

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

Documenting contractual relationships with commercial waste customers (Amber)

The Council's interests are more easily protected when appropriate contractual documentation is used to manage new commercial waste customers. We have reviewed the documents used by officers and identified two issues as follows:

- a standard form which records the contractual relationship between new customers and the Council has not been used since the Covid-19 pandemic began; and
- although the commercial waste policy effectively represents the terms and conditions of service provision, this document is not routinely issued to prospective customers nor is it published on the Council's website.

It may be more difficult to resolve any contractual disputes involving commercial waste customers without issuing and publishing appropriate documentation.

- 2.7 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 30 April 2024.

Corporate Appointee Client Accounts – Quarterly Checks (2022/23)

- 2.8 Corporate Appointee Client Accounts are set up and administered by HSCP staff on behalf of vulnerable clients who lack capacity or necessary budgetary skills to ensure their financial well-being. It is important that processes for handling clients' income and expenditure transactions are robust and applied consistently. Operational and administrative staff along with designated Finance officers are involved in managing corporate appointee client accounts.
- 2.9 The scope of the work included a review of all financial transactions processed through the Corporate Appointee Client Accounts during February 2023. There were 77 transactions contained within 19 accounts during this period, which were reviewed for compliance with the policy and procedures contained within "Supporting individuals to manage their finances".

The audit approach included:

- Examination and evaluation of appropriate documentation, including transaction logs, corporate appointee client account spreadsheets, receipts for cash transactions and bank account statements.
- Discussions with relevant staff involved in the administration of the Corporate Appointee Client Accounts.

- 2.10 The overall control environment opinion was Satisfactory. There was one AMBER issue identified as follows:

Inaccurate Transaction Records (Amber)

Income and Expenditure transactions are recorded on the corporate appointee client account spreadsheet. However, from a review of the spreadsheet, we identified a small number of transactions where it was evident that the formula within the spreadsheet for the cash running total had been overwritten in order to match other records maintained.

It was also established that although the Corporate Appointees receive a copy of the spreadsheet and bank statements, they do not receive the transaction log and receipts (although they have access to them) and therefore would not be able to identify a missing transaction.

However, through re-performance we did not identify any issues with monies missing or unaccounted for. Management have advised that due to current capacity issues there is a lack of suitably trained staff available to update relevant records which has led to the errors identified.

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

- 2.11 The review identified one Amber issue and an action plan is in place to address this issue by 30 April 2024.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 31 JULY TO 29 SEPTEMBER 2023**

APPENDIX 1

3 Audit Plan for 2023/2024 – Progress to 28 July 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								
Supplier Management (b/f from 2022/23)	Deferred to 2024/25 Annual Audit Plan – replaced by Procurement Compliance audit in 2023/24							
Procurement Compliance		✓						
Succession Planning	✓							
Attendance Management		✓	✓	✓	✓	✓		
Building Standards		✓	✓					
ASN Transport		✓	✓	✓				
Commercial Waste Income (Billing and Collection)		✓	✓	✓	✓	✓	✓	October 2023
Limited Scope Financial Reviews								
Non-Domestic Rates	✓							
Advisory Reviews								
Education – Cashless Catering Replacement System		✓	✓	Audit advice and support will be provided to the project.				
UK Shared Prosperity Fund Assurance Arrangements	✓							
Project Assurance Reviews								
Swift Replacement System (Social Work IT System)	✓			Audit support will be provided at testing and implementation phases of the project.				
Corporate Fraud Reviews								
Employee Expenses	Not started.							
Client Accounts – Quarterly Checks	2023-24 checks are now underway.							
Catering – Quarterly Stock Checks	Not started.							
Education Establishment Placing Requests	Not started.							
Regularity Audits								
Education CSA	✓	✓						
Corporate Purchase Cards – Quarterly Checks	Q1 2023-24 complete. Report issued to management.							
Corporate Governance								
Annual Governance Statement 2022-23	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 2022/23 Audit Plan	Report finalised: Debt Recovery; Corporate Purchase Cards; Client Accounts.							
Inverclyde IJB	20 days allocated to IJB audit plan. Two advisory reviews have been planned.							

4 Corporate Fraud Activity

- 4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 31 July to 29 September 2023:

National Fraud Initiative Exercise					
In relation to the 2022/2023 Exercise, matches relating to the relevant datasets have been received and progress is as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
1586	320	315	0	5	£6,205.87
The Council Tax Single Person Discount recheck exercise was refreshed in March 2023 and the results to date are as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
8932	1516	1475	33	8	£40,489.27
Employee Expenses – 2023-2024					
Not yet started.					
Client Money Accounts Quarterly Checks – 2023-2024					
Quarterly checks are underway for 2023-24.					
Catering – Quarterly Stock Checks – 2023-2024					
Not yet started.					
Education Establishment Checks 2023-2024					
Not yet started.					

- 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 2023 these enquiries have resulted in the identification of overpayments of council tax discounts and exemptions of £39,910.63.
- 4.3 The team is also progressing whistleblowing and other enquiries as follows:

File Ref	Description	Status
Whistleblowing Enquiries		
23/51	Fraudulent application of Council Tax Single Person Discount	Closed – no fraud identified.
23/59	Fraudulent grant application	Ongoing investigation
Other enquiries		
N/A		

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 AUGUST 2023

Summary: Section 1 Summary of Management Actions due for completion by 31/08/2023

There were 2 actions due for completion by 31 August 2023. One action is now complete and the completion date relating to one action has been revised.

Section 2 Summary of Current Management Actions Plans at 31/08/2023

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

Section 3 Current Management Actions at 31/08/2023

At 31 August 2023 there were 11 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 August 2023 there were 5 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 31.08.2023**

SECTION 1

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	No response received*
Environment and Regeneration	1		1	
Chief Executive	1	1		
Total	2	1	1	

* 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 31.08.2023**

SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion September 2023	1
Due for completion October 2023	1
Due for completion April 2024	1
Total Actions	3
Environment and Regeneration	
Due for completion October 2023	2
Due for completion November 2023	1
Due for completion January 2024	2
Due for completion April 2024	1
Due for completion May 2024	1
Total Actions	7
Chief Executive	
Due for completion October 2023	1
Total Actions	1
Total current actions:	11


**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 31.08.2023**





SECTION 3

P	Homelessness (Report Issued August 2021)
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Description	Status	Original Due Date	Due Date	Assigned To
<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. 		31-Mar-2022	31-Oct-2023*	Service Manager (Homelessness and Addictions)

P	Employee Expenses (Report Issued August 2022)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>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.</p>		31-Mar-2023	30-Nov-2023*	Director Environment and Regeneration



Action Status			
	No response received		Missed original due date
	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 31.08.2023**





SECTION 3

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 an exercise is completed to ensure that all existing 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.		30-Jun-2023	30-Sep-2023	ICT Manager/Head of OD, Policy and Communications
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.		31-May-2023	31-Aug-2023*	ICT Manager

P Climate Change – Utilities Management (Report Issued February 2023)




Description	Status	Original Due Date	Due Date	Assigned To
Adequacy of resources to progress actions from the Net Zero Strategy (Amber) Management will ensure that all scheduled work is monitored, updated and reported to Committee on a regular basis.		31-Jan-2024	31-Jan-2024	Head of Physical Assets





Action Status			
	No response received		Missed original due date
	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 31.08.2023**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Collation and reporting of emissions results (Amber) Management will ensure that:</p> <ul style="list-style-type: none"> • written procedural documentation is developed for the monitoring, collation and reporting of emissions data; • a copy of the procedural documentation is retained and made available for all new members of staff. 		31-May-2023	31-Oct-2023	Head of Physical Assets
<p>Collation and reporting of emissions results (Amber) Management will ensure that a process to evidence periodic review on a regular basis is introduced, which includes version control.</p>		31-May-2024	31-May-2024	Head of Physical Assets
<p>Collation and reporting of emissions results (Amber) Management will ensure that an independent check is completed for all emissions calculations. Evidence of the independent check should be retained.</p>		30-Jun-2023	31-Oct-2023	Head of Physical Assets


Action Status			
	No response received		Missed original due date
	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 31.08.2023**

SECTION 3

P	Commercial Waste Income – Billing and Collection (Report Issued August 2023)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing the Collection of Commercial Waste Income (Amber) Management will:</p> <ul style="list-style-type: none"> following discussions with the Chief Financial Officer, seek Committee approval during January for the annual rise in commercial waste charges. If this change is agreed with Finance Services, then arrange to issue existing customers with commercial waste debtors accounts on the first working day of March and September each year; co-ordinate as necessary with relevant Finance staff regarding the accrual of commercial waste income into the new financial year; ensure that the Commercial Services Officer makes regular use of the FMS historical age report to identify unpaid accounts within two weeks of second reminder letters having been issued by Finance staff. In turn, the Commercial Services Officer will arrange for the suspension of uplifts pending payment of unpaid accounts; and arrange for the Service Co-ordinator to contact the Finance FMS Team to explore the option of using a spreadsheet upload into FMS as a means of raising debtors accounts. 		30-Apr-2024	30-Apr-2024	Service Manager (Grounds & Waste)

Action Status			
	No response received		Missed original due date
	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 31.08.2023**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Documenting contractual relationships with commercial waste customers (Amber) Management will:</p> <ul style="list-style-type: none"> consult the relevant Legal Services Manager regarding the best means of documenting the contractual relationship between the Council and commercial waste customers. In addition, this exercise will ensure that the trade waste agreement form reflects any planned changes to the timetable for billing existing customers; and confirm that the commercial waste policy is both up to date and is also suitable to represent the terms and conditions of service for customers. An updated policy will also be published on the Council's website and routinely issued to prospective customers when they request quotations from the Commercial Services Officer. 		31-Jan-2024	31-Jan-2024	Service Manager (Grounds & Waste)

P	Client Accounts – Quarterly Checks 2022/23 (Report Issued September 2023)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Inaccurate Transaction Records (Amber) Management have agreed that in the immediate term a review of procedures will be carried out, improvements will be made regarding spreadsheet protection and reconciliation processes.</p>		30-Sep-2023	30-Sep-2023	Head of Finance, Planning and Resources, HSCP
<p>Management have agreed that a review will be undertaken of the overall management of the corporate appointee process with a view to streamlining and modernising the functions.</p>		30-Apr-2024	30-Apr-2024	Head of Finance, Planning and Resources, HSCP

Action Status			
	No response received		Missed original due date
	In Progress		Completed

**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 31.03.23 31.07.23</p>	31.10.23	<p>As the team has worked through the Change Programme the rent charges and rent management policy have been delayed. This is to ensure there is agreement with Finance and Revenues and Benefits to confirm that we are able to charge an enhanced HB rate more aligned to the service provision.</p> <p>This will be reported to the next meeting of the Integration Joint Board in November.</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 this is now complete. 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>
Employee Expenses (August 2022)	<p>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.</p>	<p>31.03.23 31.08.23</p>	30.11.23	<p>A number of high mileage users are now using fleet resources to address reductions in mileage claims. A further report will be presented to CMT in November with options for consideration.</p>

**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

**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
Cyber Security (January 2023)	<p>Staff Training in Relation to Cyber Security (Amber) Management will ensure that an exercise is completed to ensure that all existing 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>	<p>30.06.23 30.09.23</p>	31.10.23	<p>A high number of staff have now completed this module by the revised completion date of 30 September. Completion has been pushed through corporate wide communications, Directors/Heads of Service and the Information Governance Steering Group. The CMT reviewed the list of staff who it appeared had not completed the training by the revised completion date of 30th September. CMT agreed that a final short extension be given until 19 October to enable those staff, who have not already completed the module, to do so. Any staff who have not completed the module by that date will have their network access removed, pending their completion of the training. An update on progress will be given at the Committee meeting.</p>
Climate Change – Utilities Management (February 2023)	<p>Collation and reporting of emissions results (Amber) Management will ensure that:</p> <ul style="list-style-type: none"> • written procedural documentation is developed for the monitoring, collation and reporting of emissions data; • a copy of the procedural documentation is retained and made available for all new members of staff. 	31.05.23	31.10.23	<p>The Team Leader is now in post and is reviewing the historical calculations. The next submission date is due in November 2023 and procedures will be developed and documented as part of this exercise.</p>

**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
Climate Change – Utilities Management (February 2023)	Collation and reporting of emissions results (Amber) Management will ensure that an independent check is completed for all emissions calculations. Evidence of the independent check should be retained.	30.06.23	31.10.23	The Team Leader is now in post and is reviewing the historical calculations. The next submission date is due in November 2023 and an independent check will be completed as part of this exercise.

**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 August 2023.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions Not Yet Due*		
			Red	Amber	Green
2017/2018	53	50	0	0	3
2018/2019	45	44	0	0	1
2019/2020	43	43	0	0	0
2020/2021	36	34	0	1	1
2021/2022	24	20	0	1	3
2022/2023	49	35	0	5	7
2023/2024	7	0	0	4	3
Total	257	228	0	11	18

*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.