

AGENDA ITEM NO: 3

Report To: Audit Committee Date: 24 October 2023

Report By: Head of Legal, Democratic, Digital Report No: AC/22/23/IS/APr

and Customer Services

Contact Officer: Andi Priestman Contact No: 01475 712251

Subject: EXTERNAL AUDIT ACTION PLANS - CURRENT ACTIONS

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 31 August 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 coordinated 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 no actions due for completion by 31 August 2023.
- 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		Х
Legal/Risk	Х	
Human Resources		Х
Strategic (Partnership Plan/Council Plan)	Х	
Equalities, Fairer Scotland Duty & Children/Young People's Rights		X
& Wellbeing		
Environmental & Sustainability		Х
Data Protection		Х

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.

INVERCLYDE COUNCIL INTERNAL AUDIT

REPORT TO AUDIT COMMITTEE ON STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS AT 31 AUGUST 2023

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

There were no actions due for completion by 31 August 2023.

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 was one current audit action point.

Section 4 Analysis of Missed Deadlines

At 31 August 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 31.08.2023

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	0				
Total	0				

^{*} 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 31.08.2023

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

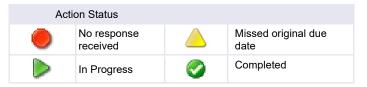
Environment and Regeneration		
Due for completion April 2026	1	
Total Actions	1	
Total current actions:	1	

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

CURRENT MANAGEMENT ACTIONS AS AT 31.08.2023

SECTION 3

Description		Original Due Date	Due Date	Assigned To	
Annual Report to Members on the 2021/22 Audit (November 2022)					
Local Development Plan (B/f) 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	



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.					