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|-------------------------|---|--------------------|------------------------|
| Report To: | Audit Committee | Date: | 24 October 2023 |
| Report By: | Head of Legal, Democratic, Digital and Customer Services | Report No: | AC/22/23/IS/APr |
| 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 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 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 | | 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.

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 | Status | 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 |

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

| Report | Action | Original Date | Revised Date | Management Comments |
|--|---------------|----------------------|---------------------|----------------------------|
| There are no current actions where the original action date has been missed. | | | | |