
Report To:	Audit Committee	Date:	5 March 2024
Report By:	Head of Legal, Democratic, Digital & Customer Services	Report No:	AC/03/24/IS/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	INTERNAL AUDIT PROGRESS REPORT – 4 DECEMBER 2023 TO 9 FEBRUARY 2024		

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 4 December 2023 to 9 February 2024 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 4 December 2023 to 9 February 2024.

Iain Strachan
Head of Legal, Democratic, Digital & 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 was one internal audit report finalised since the last progress update to Audit Committee:

- Non-Domestic Rates

3.4 This report contained 3 issues categorised as follows:

Red	Amber	Green
0	0	3

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

Stage	Number of Reports
Final Report	3
Draft Report	0
Fieldwork Complete – report N/A	0
Fieldwork Complete	1
Fieldwork in Progress	5
Planning	2
Not Started	3
Deferred	2
Total	16

3.6 In relation to internal audit action plans there were 5 actions due for completion by 31 January 2024. Two actions are now complete and the completion date relating to three actions has been revised. The current status report is attached at Appendix 2.

3.7 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 4 December 2023 to 9 February 2024.

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
4 December 2023 to 9 February 2024**

Section	Contents	Page
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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 was one audit review finalised since the progress update to Audit Committee, which is 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 review.

Reports finalised since previous Audit Committee	Grading			Total Number of Issues
	Red	Amber	Green	
Non-Domestic Rates	0	0	3	3
Total	0	0	3	3

Internal Audit Action Plan Follow Up

1.4 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 1 December 2023.

Non-Domestic Rates (January 2024)

- 2.2 This audit was conducted between November 2023 and January 2024 in accordance with the 2023/24 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.
- 2.3 As a property based tax business rates are calculated using the rateable values of non-domestic properties multiplied by a government set poundage less any eligible reliefs. Although non-domestic rates are levied and collected by Councils, rateable values are set by Scottish Assessors. During 2022/23 the total net NDR income for Inverclyde Council was £18.4m. From 1st April 2023, the Scottish Government has frozen the national poundage rate at 49.8p with the Intermediate Property rate set at 51.1p. On 1st April 2023, rateable values across Inverclyde amounted to £56.7m.
- 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 non-domestic rates.
- 2.5 The review focused on the high-level processes and procedures in relation to corporate purchase cards and concentrated on identified areas of perceived higher risk, such as failing to issue accurate bills or apply reliefs correctly.
- 2.6 The overall control environment opinion for this audit review was Strong. There were 3 GREEN issues identified which would enhance the overall control environment. Areas of good practice were identified including robust arrangements are in place to ensure that all liable properties are correctly identified, valued and billed in a timely manner and the team demonstrated a strong overall commitment to providing an effective service to process reliefs and refunds on a timely basis.
- 2.7 The review identified 3 minor control issues and an action plan is in place to address all issues by 31 December 2024.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 4 DECEMBER 2023 TO 9 FEBRUARY 2024**

APPENDIX 1

3 Audit Plan for 2023/2024 – Progress to 9 February 2024

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		✓	✓	✓	✓	✓	✓	January 2024
Building Standards		✓	✓	✓				
ASN Transport	Fieldwork deferred to 2024/25 Annual Audit Plan.							
Commercial Waste Income (Billing and Collection)		✓	✓	✓	✓	✓	✓	October 2023
Limited Scope Financial Reviews								
Non-Domestic Rates		✓	✓	✓	✓	✓	✓	March 2024
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)	Not started - Audit support will be provided at testing and implementation phases of the project.							
Corporate Fraud Reviews								
Employee Expenses	2023-24 checks are underway.							
Client Accounts – Quarterly Checks	2023-24 checks are underway.							
Catering – Quarterly Stock Checks	Not started.							
Education Establishment Placing Requests	Not started.							
Regularity Audits								
Education CSA	✓	✓	✓	✓	✓			
Corporate Purchase Cards – Quarterly Checks	Q3 2023-24 checks are underway. Q1/Q2 report finalised – see section 2 for more information.							
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 is being progressed – 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. One is complete.							

4 Corporate Fraud Activity

4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 4 December 2023 to 9 February 2024:

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
1770	331	326	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
9803	1740	1685	34	21	£56,481.67
* New datasets matches have been released relating to HMRC information in November 2023 which has increased the total number of matches received.					
Employee Expenses – 2023-2024					
Quarterly checks are underway for 2023-24.					
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 £97,830.

4.3 The team is also working alongside Finance to establish the validity of Community Care Grants. At 31 January, 21 visits have been carried out for applications totalling £19,836 resulting in £6,686 being refused and £3,387 paid out but subsequently identified as unused or unable to validate.

4.4 The team is also progressing whistleblowing and other enquiries as follows:

File Ref	Description	Status
Whistleblowing Enquiries		
23/59	Fraudulent grant applications	Investigation completed and irregularities identified – see Section 6.
Other enquiries		
23/81	Fraudulent placing request	Closed – findings provided to Service.
23/84	Fraudulent CT discount	Ongoing investigation.
23/85	Fraudulent CT discount	Ongoing investigation.

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 and other work as set out at sections 4.2 to 4.4 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 JANUARY 2024

Summary: Section 1 Summary of Management Actions due for completion by 31/01/2024

There were 5 actions due for completion by 31 January 2024. Two actions are complete, the completion date for three actions has been revised.

Section 2 Summary of Current Management Actions Plans at 31/01/2024

At 31 January 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/01/2024

At 31 January 2024 there were 17 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 January 2024 there were 4 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 31.01.2024**

SECTION 1

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	No response received*
Environment and Regeneration	3	1	2	
HSCP	1		1	
Chief Executive	1	1		
Total	5	2	3	

* 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 31.01.2024**

SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion March 2024	1
Due for completion April 2024	1
Total Actions	2
Environment and Regeneration	
Due for completion March 2024	2
Due for completion April 2024	1
Due for completion May 2024	1
Due for completion June 2024	1
Total Actions	5
Education Communities and Organisational Development	
Due for completion February 2024	1
Due for completion March 2024	3
Due for completion April 2024	1
Due for completion May 2024	1
Due for completion June 2024	2
Completion date to be advised	2
Total Actions	10
Total current actions:	17


**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 31.01.2024**





SECTION 3

P Homelessness (Report Issued August 2021)

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-Mar-2024*	Service Manager (Homelessness and Addictions)

P Employee Expenses (Report Issued August 2022)

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	31-Mar-2024*	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 31.01.2024**





SECTION 3

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

Description	Status	Original Due Date	Due Date	Assigned To
<p>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.</p>		31-Jan-2024	31-Jan-2024	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 Commercial Waste Income – Billing and Collection (Report Issued August 2023)


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 		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 31.01.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>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</p> <ul style="list-style-type: none"> • 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. 				
<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-Mar-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 31.01.2024**





SECTION 3

P Client Accounts – Quarterly Checks 2022/23 (Report Issued September 2023)

Description	Status	Original Due Date	Due Date	Assigned To
Inaccurate Transaction Records – Amber 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.		30-Apr-2024	30-Apr-2024	Head of Finance, Planning and Resources, HSCP

P Corporate Purchase Cards – Quarterly Checks 2023/24 (Report Issued October 2023)

Description	Status	Original Due Date	Due Date	Assigned To
VAT guidance for users of corporate purchase cards (Amber) The Procurement Manager will develop appropriate guidance for purchase card users regarding the processing and receipting of transactions which include VAT. This exercise will also include obtaining appropriate VAT advice from relevant Finance staff and issuing the subsequent guidance to all cardholders and their supervisors.		31-Jan-2024	30-Jun-2024	Corporate Procurement Manager

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 31.01.2024**

SECTION 3

	Attendance Management (Report Issued December 2023)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Inefficient process for the notification, recording and monitoring of absences (Red)</p> <ul style="list-style-type: none"> Proposal to Digital Modernisation Board for budget to implement new system/system upgrade including ICT support. 		28-Feb-2024	28-Feb-2024	Head of OD, Policy and Communications
<ul style="list-style-type: none"> Develop a project plan to implement new/upgraded IT system with improved absence management module with opportunities for self-service 		30-Jun-2024	30-Jun-2024	Head of OD, Policy and Communications
<p>Attendance Management Training (Amber)</p> <p>HR management will review mandatory training courses for approval by Corporate Management Team to include attendance management as an area of focus.</p>		31-May-2024	31-May-2024	Head of OD, Policy and Communications
<p>Self-Referrals in place for all directorates of the Council and HSCP.</p>		31-Mar-2024	31-Mar-2024	Team Leader – Health and Safety
<p>Generating Absence Reports for follow up actions (Amber)</p> <p>As part of the project implementation plan review functionality for managers access to Chris21 to generate absence reports.</p>		31-Mar-2024	31-Mar-2024	Head of OD, Policy and Communications
<p>Implement a corresponding timetable for generating the reports by management.</p>		30-Apr-2024	30-Apr-2024	Head of OD, Policy and Communications
<p>Issue a reminder to Heads of Establishment to update the return to work spreadsheet with any outstanding actions from the monthly open absence report on a regular basis.</p>		31-Mar-2024	31-Mar-2024	Service Manager Education Resources
<p>Heads of Establishment will report to senior management on the current position of each action on a regular basis.</p>		30-Jun-2024	30-Jun-2024	Service Manager Education Resources





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 31.01.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Security, retention and disposal of attendance management files (Amber) Review the Council's retention and disposal of documents and records (electronic/paper) Policy to ensure retention periods comply with relevant retention requirements eg SCARRS and re-issue to services.</p>		31-Jan-2024	31-Jan-2024	Head of Legal, Democratic, Digital and Customer Services
<p>All service-based electronic attendance management files will be reviewed and retained for one year and destroyed in accordance with the Council's retention and disposal of Documents and Records (electronic/paper) policy.</p>		3 months after implementation of Chris21 self-service module		ECMT
<p>Any existing duplicate paper files in relation to attendance management are destroyed.</p>		3 months after implementation of Chris21 self-service module		ECMT

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)
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 31.10.23 31.03.24</p>	31.03.24	<p>This has been further delayed as senior management have instructed that benchmarking with other local authorities be undertaken and further discussions with other service areas including Finance. The new policy will then be presented to E&R Committee for approval in March.</p> <p>Review of procedures is now complete.</p> <p>In relation to version control this is now complete.</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 30.11.23</p>	31.03.24	<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 early 2024 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

Report	Action	Original Date	Revised Date	Management Comments
Commercial Waste Income – Billing and Collection (August 2023)	<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. 	31.01.24	31.03.24	<p>The review took longer than anticipated. The Service has now revised the trade waste agreement and contract documents and the Commercial Waste Policy has been updated.</p> <p>All documents are now with Legal Services for finalisation of terms and conditions with a target date of 31 March to have finalised documents in place and published on the Council’s website.</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
Corporate Purchase Cards (October 2023)	<p>VAT guidance for users of corporate purchase cards (Amber) The Procurement Manager will develop appropriate guidance for purchase card users regarding the processing and receipting of transactions which include VAT.</p> <p>This exercise will also include obtaining appropriate VAT advice from relevant Finance staff and issuing the subsequent guidance to all cardholders and their supervisors.</p>	31.01.24	30.06.24	<p>Some additional work is required across all parties to progress and complete the action.</p> <p>Therefore, the target completion date of 31st January 2024 has not been met, however there will be a sharp focus on this and it should be delivered by no later than the end of June 2024.</p>

**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 January 2024.

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	42	0	0	7
2023/2024	31	6	2	12	11
Total	281	239	2	15	25

*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.