
Report To:	Audit Committee	Date:	7 May 2024
Report By:	Interim Head of Legal and Democratic Services	Report No:	FIN/24/24/AP/LA
Contact Officer:	Vicky Pollock	Contact No:	01475 712139
Subject:	INTERNAL AUDIT PROGRESS REPORT – 31 JANUARY to 31 MARCH 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 31 January to 31 March 2024 is attached at Appendix 1 since its content is essential to the understanding of the Council's control environment.

1.4 Appendix 2 provides an update on all outstanding Red and Amber actions as at 31 March 2024.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Committee note the progress made by Internal Audit in the period from 31 January to 31 March 2024.

2.2 It is recommended that the Committee note that the 2024/25 Internal Audit Plan will be presented to Committee on 27 June 2024.

Vicky Pollock
Interim Head of Legal and Democratic 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 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 three internal audit reports finalised since the last progress update to Audit Committee:

- Education CSA
- HSCP Imprests
- Procurement Manual Compliance

3.4 These reports contained 8 recommendations categorised as follows:

Red	Amber	Green
0	3	5

3.5 The current status of the 2023/24 audit plan is as follows:

Stage	Number of Reports
Final Report	7
Draft Report	0
Fieldwork Complete – report N/A	0
Fieldwork Complete	1
Fieldwork in Progress	2
Planning	2
Not Started	3
Deferred	2
Total	17

3.6 In relation to internal audit action plans there were 8 actions due for completion by 31 March 2024. Three actions are now complete, the completion date relating to the other five actions have 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 Committee agree to note the progress made by Internal Audit in the period from 31 January to 31 March 2024.

4.2 It is recommended that the Committee note that the Internal Audit Plan for 2024/25 will be presented to the 27 June Audit Committee.

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 the Interim Head of Legal & Democratic Services.



**Audit Committee Report
Report on Internal Audit Activity from
31 January 2024 to 31 March 2024**

Section	Contents
1	Audit work undertaken in the period
2	Summary of main findings from reports issued since previous Audit Committee
3	Audit Plan for 2023-2024 – progress to 31 March 2024
4	Corporate Fraud Activity
5	Ad hoc activities undertaken since the previous Audit Committee
6	Special Investigations- None this period

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 three 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 review.

Reports finalised since previous Audit Committee	Grading			Total Number of Issues
	Red	Amber	Green	
HSCP Imprest	0	0	4	4
Procurement Manual Compliance	0	1	1	2
Education CSA 2023-24	0	2	0	2
Total	0	3	5	8

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 31 January 2024.

Procurement Manual Compliance- Regulated Procurement (March 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 Audit Committee.
- 2.3 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 complying with the Procurement Manual as it relates regulated procurement exercises.
- 2.4 The review focused on the high-level processes and procedures in relation to complying with regulated procurement exercises and concentrated on identified areas of perceived higher risk, such as not adequately implementing the Fair Work First policy and not maintaining required documentation when managing regulated procurement exercises.
- 2.5 The overall control environment opinion for this audit review was **Satisfactory**. In terms of good practice, the audit found during its fieldwork evidence of effective communications between various corporate and Service-based officers to award regulated contracts. Also, there was evidence to indicate that core requirements of the procurement manual are being appropriately implemented by relevant officers.
- 2.6 The review identified 1 Amber and 1 Green finding and an action plan is in place to address these issues by 28 February 2025.

Education Control Self-Assessment (2023/24) (April 2024)

- 2.7 This audit was conducted between November 2023 and January 2024 in accordance with the 2023/24 Internal Audit Plan, as agreed by the Audit Committee
- 2.8 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 a number of key risks faced by Education Services.
- 2.9 The review focused on the high-level processes and procedures in relation to all Education establishments and concentrated on identified areas of perceived higher risk, such as ensuring that Education establishments fully comply with council policies and procedures in relation to inventories and the special leave.
- 2.10 The overall control environment opinion for this audit review was **satisfactory**. However, isolated control issues were identified in relation to: -
- currently, there are some areas of non-compliance with inventory procedures; and
 - currently, there are issues in the management of special leave across some education establishments and no regular reports are generated for scrutiny by senior management.
- 2.11 The review identified 2 Amber findings and an action plan is in place to address these issues by 30 June 2024.

HSCP- Imprest (March 2024)

- 2.12 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 operating HSCP imprests.
- 2.13 The review focused on the high-level processes and procedures in relation to HSCP imprests and concentrated on identified areas of perceived higher risk, such as not holding more cash than necessary and not processing unauthorised imprest transactions.
- 2.14 The overall control environment opinion for this audit review was **Satisfactory**. In terms of good practice, the audit found during its fieldwork that imprest holders and their supervisors demonstrated commitment to the proper management of HSCP imprests, for example by obtaining receipts, promptly recording transactions and controlling access to cash balances.
- 2.15 The review identified 4 Green findings and an action plan is in place to address these issues by 30 September 2024.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 31 JANUARY 2024 TO 31 MARCH 2024**

APPENDIX 1

3 Audit Plan for 2023/2024 – Progress to 31 March 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		✓	✓	✓	✓	✓	✓	May 2024
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		✓	✓	✓	✓	✓	✓	May 2024
HSCP Imprests		✓	✓	✓	✓	✓	✓	May 2024
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 31 January 2024 to 31 March 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	551	443	1	117	£6,340
The significant increase in “Error outcomes” from the last update mainly relates to a review of “Blue Badge Parkin Permit – DWP Deceased” data (288 matches) where a number of BB’s had not been cancelled after the badge holder had passed away. A notional value of £650 per badge is recorded in these circumstances but excluded from the value of £6,340 reported above. Refresher training has been provided to staff concerned and processes established to capture this data in real time.					
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	1805	1747	34	24	£60,830
* New datasets matches have been released relating to HMRC information in November 2023 which has increased the total number of matches received.					
New dataset matches have been released relating to HMRC information in November 2023 which has increased the total number of matches received. These data sets relate to Council Tax Reduction matching with HMRC Property Ownership. HMRC Earning and Capital and HMRC Household Composition respectively, contained within recheck. Reviews of the data matches are ongoing.					
Employee Expenses – 2023-2024					
Quarterly checks are underway for 2023-24. Review carried out during December 2023 – January 2024 with a small number of issues identified. Points arising/draft report have been prepared for review – ongoing.					
Client Money Accounts Quarterly Checks – 2023-2024					
Checks underway					
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 £101,278.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 31 JANUARY 2024 TO 31 MARCH 2024**
APPENDIX 1

4.3 The team is also working alongside Finance to establish the validity of Community Care Grants. At 31 March, 24 visits have been carried out for applications totalling £21,541 resulting in £8,391 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 reported
Other enquiries		
23/84	Fraudulent CT discount	Case passed to service 9.2.24.
23/85	Fraudulent CT discount	No fraud established 14.2.24.
23/86	Fraudulent CT discount	No fraud established 5.3.24

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 MARCH 2024

Summary: Section 1 Summary of Management Actions due for completion by 31/03/2024

There were eight actions due for completion by 31 March 2024. Three actions are complete, the completion date for five actions have been revised.

Section 2 Summary of Current Management Actions Plans at 31/03/2024

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

Section 3 Current Management Actions at 31/03/2024

At 31 March 2024 there were 20 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 March 2024 there were 6 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 31.03.2024**

SECTION 1

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	No response received*
Environment and Regeneration	2		2	
HSCP	1	1		
Education and Communities	5	2	3	
Total	8	3	5	

* 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 31.03.2024**

SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion April 2024	1
Total Actions	1
Environment and Regeneration	
Due for completion April 2024	3
Due for completion May 2024	1
Due for completion June 2024	1
Due for completion November 2024	1
Total Actions	6
Education Communities and Organisational Development	
Due for completion April 2024	5
Due for completion May 2024	2
Due for completion June 2024	4
Completion date to be advised	2
Total Actions	13
Total current actions:	20


**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 31.03.2024**





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-Mar-2024*	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-Apr-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 31.03.2024**





SECTION 3

P	Climate Change – Utilities Management (Report Issued February 2023)
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Description	Status	Original Due Date	Due Date	Assigned To
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.		31-May-2024	31-May-2024	Head of Physical Assets


P	Commercial Waste Income – Billing and Collection (Report Issued August 2023)
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Description	Status	Original Due Date	Due Date	Assigned To
Managing the Collection of Commercial Waste Income (Amber) Management will: <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 		30-Apr-2024	30-Apr-2024	Service Manager (Grounds & Waste)

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)
CURRENT MANAGEMENT ACTIONS AS AT 31.03.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<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	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 31.03.2024**





SECTION 3

P	Client Accounts – Quarterly Checks 2022/23 (Report Issued September 2023)
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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)
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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 31.03.2024**

SECTION 3

P	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> <p>Proposal to Digital Modernisation Board for budget to implement new system/system upgrade including ICT support.</p> <p>Develop a project plan to implement new/upgraded IT system with improved absence management module with opportunities for self-service</p>	 	28-Feb-2024 30-Jun-2024	28-Feb-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	30-Apr-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	30-Apr-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> <ul style="list-style-type: none"> • Pilot- March 2024 • Roll-Out- June 2024 	 	31-Mar-2024 30-Jun-2024	31-Mar-2024 30-Jun-2024	Service Manager Education Resources 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 31.03.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
Heads of Establishment will report to senior management on the current position of each action on a regular basis.		30-Jun-2024	30-Jun-2024	Service Manager Education Resources
Security, retention and disposal of attendance management files (Amber) 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.		3 months after implementation of Chris21 self-service module		ECMT
Any existing duplicate paper files in relation to attendance management are destroyed.		3 months after implementation of Chris21 self-service module		ECMT

P	Procurement Manual Compliance – Regulated Procurement (Report Issued - March 2024)
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Description	Status	Original Due Date	Due Date	Assigned To
Managing regulated procurement exercises (Amber) Management will review the procurement manual to more fully reflect the actual allocation of procurement tasks undertaken by Procurement staff and relevant Service officers including appropriate input from the Designated Procurement Officer (DPO) group.		30-Nov-2024	30-Nov-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 31.03.2024**





SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
Management will introduce a formal programme of sample checks on regulated contracts following the issue of award letters.				

P	Education Control Self-Assessment 2023/24 (Report Issued – April 2024)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Non-compliance with inventory procedures (Amber) (Amber)</p> <ul style="list-style-type: none"> all relevant educational establishments should complete random inventory check throughout the course of the financial year; and the Central Responsible Officer should submit the Composite Inventory Certificate to Finance Services by 12 May each year 		30-Apr-2024	30-Apr-2024	Head Teachers & School Business Co-ordinators

Description	Status	Original Due Date	Due Date	Assigned To
<p>Non-compliance with inventory procedures (Amber)</p> <ul style="list-style-type: none"> inventory files are restricted to relevant authorised members of staff; inventory items are added to the inventory records at the point of receipt; 		31-Mar-2024	30-Apr-2024*	Head Teachers & School Business Co-ordinators


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 31.03.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<ul style="list-style-type: none"> all relevant educational establishments complete an annual inventory check by 31 March each year and complete the Annual Inventory Check Certificate (Form INV9) which should be submitted to the Central Responsible Officer for each cluster by 21 April each year. 				

Description	Status	Original Due Date	Due Date	Assigned To
<p>Management of special leave (Amber)</p> <p>Management will ensure that:</p> <ul style="list-style-type: none"> educational establishments comply with the terms and conditions of the Family Friendly Policy in relation to the allocation of special leave. A reminder will be given to Heads of Establishments at HOE meeting in May 2024, followed up with an email. 		31-May-2024	31-May-2024	Head Teachers

Description	Status	Original Due Date	Due Date	Assigned To
<p>Management of special leave (Amber)</p> <p>Management will ensure that:</p> <ul style="list-style-type: none"> additional training on special leave is provided and will include training on specific categories of special leave to be entered into the SEEMIS system; and reports will be developed for special leave granted for scrutiny by senior management. 		30-Jun-2024	30-Jun-2024	School Business Co-ordinators

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
Employee Expenses (August 2022)	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.	31.03.23 31.08.23 30.11.23 31.03.24	30.04.24	A number of high mileage users are now using fleet resources to address reductions in mileage claims. A further report was presented to CMT on 24 April 2024 with options for consideration.

**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	30.04.24	<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 were published on the Council's website on 19 April 2024.</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)	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.	31.01.24	30.06.24	Some additional work is required across all parties to progress and complete the action. Therefore, the target completion date of 31 st 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.
Attendance Management (December 2023)	Attendance Management Training (Amber) Self – Referrals will be in place for all directorates of the Council and HSCP	31.03.24	30.04.24	Management hierarchies confirmed and shared with Occupational Health provider to input into system to allow manager referrals. Guidance documents shared with services. Self referrals in place. Occupational Health provider advised they have an IT issue causing problems for an area of the HSCP. This has been escalated and resolution is anticipated during April 2024.
	Generating Absence Reports to follow up actions (Amber) As part of the project implementation plan, review functionality for managers access to Chris21 to generate absence reports.	31.03.24	30.04.24	E mail issued to Heads of Service 19 April outlining how to generate reports and advising of new regular updates from HR Team.

**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

<p>Education Contol Self-Assessment 2023/24 (April 2024)</p>	<p>Non-compliance with inventory procedures</p> <ul style="list-style-type: none"> • inventory files are restricted to relevant authorised members of staff; • inventory items are added to the inventory records at the point of receipt; • all relevant educational establishments complete an annual inventory check by 31 March each year and complete the Annual Inventory Check Certificate (Form INV9) which should be submitted to the Central Responsible Officer for each cluster by 21 April each year. 	<p>31.03.24</p>	<p>30.04.24</p>	<p>The issue has been raised at a school business co-ordinator meeting and actions, responsibilities and timescales set. Points one and two are fully complete.</p> <p>Most INV9s have been submitted. The due date is now 30 April.</p>
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**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 March 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	35	0	0	1
2021/2022	24	21	0	0	3
2022/2023	49	40	0	2	7
2023/2024	41	7	1	17	16
Total	291	240	1	19	36

*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 RED and AMBER actions are included in Section 3 of the follow up report.