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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>22 October 2024</b>
<b>Report By:</b>	<b>Head of Legal, Democratic, Digital &amp; Customer Services</b>	<b>Report No:</b>	<b>FIN/58/24/FS/AP</b>
<b>Contact Officer:</b>	<b>Francis Scott</b>	<b>Contact No:</b>	<b>01475 712090</b>
<b>Subject:</b>	<b>EXTERNAL AUDIT ACTION PLANS - CURRENT ACTIONS</b>		

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## **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 External Audit actions at 31 August 2024.

## **2.0 RECOMMENDATIONS**

2.1 It is recommended that Members note the progress in relation to the implementation of external audit actions.

Lynsey Brown  
Head of Legal, Democratic, Digital & Customer Services

### 3.0 BACKGROUND AND CONTEXT

- 3.1 External Audit report findings and action plans to relevant officers and the Audit Committee as part of their annual audit plan.
- 3.2 The Chief Internal Auditor co-ordinates follow up reporting on current actions arising from External Audit Action Plans with regular reporting to CMT and the Audit Committee.
- 3.3 There were no actions due for completion by 31 August 2024.
- 3.4 There were 4 current external audit actions due over the period 31 August 2024 and 1 April 2027. These are set out in the status report at Appendix 1.

### 4.0 PROPOSALS

- 4.1 The Audit Committee is asked to note the progress 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 and the Corporate Management Team have reviewed the responses and completion dates.

## **7.0 BACKGROUND PAPERS**

7.1 2022/23 External Audit Annual Report

**INVERCLYDE COUNCIL INTERNAL AUDIT**  
**REPORT TO AUDIT COMMITTEE ON**  
**STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**  
**AT 31 AUGUST 2024**

**Summary: Section 1 Summary of Management Actions due for completion by 31/08/2024**

There were no actions due for completion by 31 August 2024.

**Section 2 Summary of Current Management Actions Plans at 31/08/2024**

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

**Section 3 Current Management Actions at 31/08/2024**

At 31 August 2024 there were 4 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 August 2024 there was 1 audit action point where the original agreed deadline has been revised.

**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 31.08.2024**

**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					
Environment and Regeneration					
Education and Communities			1		
<b>Total</b>					

\* 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 31.08.2024**





**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Chief Executive</b>	
Due for completion November 2024	1
Due for completion March 2025	1
<b>Total Actions</b>	<b>2</b>
<b>Education and Communities</b>	
Due for completion April 2027	1
<b>Total Actions</b>	<b>1</b>
<b>Environment and Regeneration</b>	
Due for completion April 2026	1
<b>Total Actions</b>	<b>1</b>
<b>Total current actions:</b>	<b>4</b>

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS  
CURRENT MANAGEMENT ACTIONS AS AT 31.08.2024**

**SECTION 3**

Description	Status	Original Due Date	Due Date	Assigned to
<b>Annual Report to Members on the 2021/22 Audit (November 2022)</b>				
<b>Local Development Plan (B/f)</b> The preparation of the LDP will commence in February 2023 and be completed by April 2026.		30-Apr-2026	30-Apr-2026	Director, Environment & Regeneration
<b>Annual Report to Members on the 2022/23 Audit (November 2023) – Wider Dimension and Best Value</b>				
<b>Out of date policies (Priority 2 recommendation)</b> Recommendation: We recommend that all out-of-date policies are prioritised for updating and review/approval by Council or appropriate Committee as soon as is practicable.		31-Mar-2025	31-Mar-2025	Corporate Management Team (Head of Legal, Democratic, Digital & Customer Services co-ordinating)
<b>Equality group involvement in plan (Priority 2 recommendation)</b>  Recommendation: We recommend that a specific equality group within the council is identified and involved in the strategy setting process.  <b>Management Response:</b> Equality groups will be involved in the development of the next Council Plan from 2027 and in the mid-term review of the Partnership Plan in 2028.		01-Apr-2027	01-Apr-2027	Head of OD, Policy and Communications
<b>Asset Management Strategy (Priority 3 recommendation)</b> Recommendation: We recommend timely review and update of both strategies.  <b>Management Response:</b> The ICT Strategy is due to be updated and adopted by September 2024.		30-Sep-2024	30-Nov-2024 *	Head of Legal, Democratic, Digital & Customer Services

**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
<b>Annual Report to Members on the 2022/23 Audit (November 2023) – Wider Dimension and Best Value</b>	<p><b>Asset Management Strategy (Priority 3 recommendation)</b> Recommendation: We recommend timely review and update of both strategies.</p> <p><b>Management Response:</b> The ICT Strategy is due to be updated and adopted by September 2024.</p>	<b>30.09.24</b>	<b>30.11.24</b>	The delay in implementation has been caused by reconsideration of the scope of the strategy to include customer services. Date revised to 30 <sup>th</sup> November.