
Report To:	Audit Committee	Date:	4 March 2025
Report By:	Chief Internal Auditor	Report No:	FIN/12/25/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	INTERNAL AUDIT PROGRESS REPORT – 1 NOVEMBER TO 31 DECEMBER 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 1 November to 31 December 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 current Red and Amber Internal Audit actions at 31 December 2024.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Committee note the progress made by Internal Audit in the period from 1 November to 31 December 2024.

Andi Priestman
Chief Internal Auditor

3.0 BACKGROUND AND CONTEXT

3.1 In June 2024, the Audit Committee approved the Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2024/25.

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 3 audit reports finalised since the last progress update to Audit Committee in January 2025 including:

- HSCP Care and Support at Home - Delayed Discharge Arrangements
- Education Control Self-Assessment
- Budgetary Control Arrangements

3.4 These reports contained 8 issues categorised as follows:

Red	Amber	Green
0	4	4

3.5 The current status of the 2024/25 audit plan is as follows:

Stage	Number of Reports
Final Report	3
Draft Report	0
Fieldwork Complete – report N/A	0
Fieldwork Complete	0
Fieldwork in Progress	3
Planning	1
Not Started	6
Deferred	0
Total	13

3.6 In relation to internal audit action plans there were 3 actions due for completion by 31 December 2024. Two actions have been reported as completed by management and the completion date for one action 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.

3.8 The 2024/25 National Fraud Initiative exercise is underway. A number of matches have now been received and investigations are being progressed by responsible services.

4.0 PROPOSALS

4.1 It is recommended that Committee agree to note the progress made by Internal Audit in the period from 1 November to 31 December 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 contents of this report.

7.0 BACKGROUND PAPERS

7.1 File of completed internal audit reports: Available from the Chief Internal Auditor.



**Audit Committee Report
Report on Internal Audit Activity from
1 November to 31 December 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 2024-2025 – progress to 31 December 2024
4	Corporate Fraud Activity
5	Ad hoc activities undertaken since the previous Audit Committee

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 3 audit reviews finalised since the last 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 reviews.

Reports finalised since previous Audit Committee	Overall Opinion	Grading			Total Number of Issues
		Red	Amber	Green	
HSCP Care and Support at Home - Delayed Discharge Arrangements	Satisfactory	0	2	1	3
Education Control Self-Assessment	Satisfactory	0	2	1	3
Budgetary Control	Strong	0	0	2	2
Total		0	4	4	8

Internal Audit Action Plan Follow Up

1.5 There were 3 actions due for completion by 31 December 2024 and revised completion dates have been set for all 3 actions. The current status of Internal Audit Action plans is set out at Appendix 2.

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 during the period.

HSCP – Care & Support At Home – Delayed Discharge Arrangements

2.2 This audit was conducted between September and November 2024 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.

2.3 Some hospital in-patients who are medically fit for discharge require appropriate care packages to be put in place. Effective management of delayed discharge cases includes collaborative working across relevant Teams within the Inverclyde HSCP and NHS Greater Glasgow & Clyde. In addition, key staff require relevant information to promptly organise care packages for service users with age-related health conditions or complex care needs.

2.4 Inverclyde HSCP staff play a central role in managing delayed discharge cases. Monitoring by Public Health Scotland shows that performance from April to October 2024 has improved over 2023 performance and has reached levels last seen during 2021/22. The HSCP continues to perform very favourably in relation to the average rate of delayed discharge cases across Scotland. However, those factors which impact on efforts to control delayed discharge cases must be continuously monitored and effectively managed whenever possible. Meanwhile, the HSCP must continue to deliver care and support at home for around 1,300 service users located across Inverclyde.

2.5 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 HSCP's delayed discharges arrangements.

2.6 The review focused on the high-level processes and procedures in relation to the Inverclyde HSCP's delayed discharge arrangements and concentrated on identified areas of perceived higher risk, such as not promptly co-ordinating referrals of service users who require care packages to leave hospital and not effectively managing recurring issues which impact on the levels of delayed discharge. We excluded those aspects of managing delayed discharge cases which are under the direct control of NHS Greater Glasgow & Clyde.

2.7 The overall control environment opinion for this audit review was **Satisfactory**. The review identified a number of areas of good practice as officers who participated in our review demonstrated substantial knowledge of delayed discharge processes and clearly understood the importance of their role in minimising bed days lost. However, the audit identified two AMBER issues as follows:

Managing Planned Dates of Discharge from hospital for prospective HSCP Service Users

Some inpatients require HSCP community care services once they become medically fit to leave hospital. NHS Acute staff decide when each inpatient is fit for discharge and these dates determine when referrals for care assessments are submitted to the HSCP. The audit identified the following issues:

- referrals by NHS Acute staff are not always being made timeously to the HSCP;
- inpatients planned dates of discharge are not routinely aligned to their fit for discharge dates; and
- nominated HSCP officers are not always promptly notified of changes in planned dates of discharge.

It is more difficult to minimise delayed discharge cases and effectively allocate HSCP resources when an inpatient's planned date of discharge does not align to their fit for discharge date. Inefficiencies could arise when referrals are made too close to planned dates of discharge or when such changes are not promptly communicated to nominated HSCP officers.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

Managing cases of inpatients who lack capacity and require HSCP services to leave hospital

Some hospital inpatients lack capacity to make informed decisions regarding their health and social care needs. Effective arrangements are required to minimise bed days lost when those inpatients become fit for discharge. Guardianship orders under the Adults With Incapacity (Scotland) Act 2000 are required to achieve a safe discharge from hospital for those inpatients without close relatives who are willing to act. A multi-disciplinary team of specialist NHS Acute and HSCP staff manage these cases. Key stages are undertaken by legally prescribed medical staff and a Mental Health Officer (MHO). The audit identified the following issues:

- indicative timescales have not been set for those parts of the guardianship process which NHS Acute and HSCP staff can broadly control. In particular, the production and distribution of reports for case conferences and updates on progress; and
- cases are not formally tracked to promptly identify delays, recurring issues and required follow-up action. However, Council solicitors formally track their role within guardianship cases.

In addition, there is no local operational procedure to manage all aspects of guardianship cases. Instead, officers rely on a combination of professional knowledge, advice from Council solicitors and national guidance.

There may be an increase in bed days lost whenever controllable delays within the guardianship process are not adequately addressed.

It may be more difficult to adequately demonstrate compliance with all relevant legislation when arrangements to obtain guardianship orders are not underpinned by documented operational procedures.

- 2.8 The review identified 3 issues and an action plan is in place to address all issues by 30 September 2025.

Education Control Self-Assessment

- 2.9 This audit was conducted between August 2024 and October 2024 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.
- 2.10 Control Self-Assessment is a process through which the adequacy and effectiveness of internal controls are examined, with the goal of providing assurance that key objectives are being met. It allows Heads of Establishments and selected staff to participate in the assessment of internal controls and develop action plans to address any weaknesses that may be identified. In turn these action plans assist in evaluating risks which, if not properly addressed, could undermine the achievement of key objectives. Furthermore, Control Self-Assessments can increase awareness of internal control issues and motivate staff to carefully design and implement control processes.
- 2.11 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 Education Maintenance Allowance process and the security and key holding arrangements within Education Establishments.
- 2.12 The overall control environment opinion for this audit review was **Satisfactory**. Areas of good practice were identified including educational establishments are complying with the procedures for Educational Maintenance Allowance and general security checks of educational buildings are carried out by janitorial staff on a daily basis.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

2.13 However the audit identified two Amber issues as follows:

Maintenance of CCTV system

The CSA exercise identified that there is currently no maintenance programme in place for the CCTV system installed in Education Establishments.

In addition, at one educational establishment, janitorial staff require training on the operation of the CCTV system.

Where a CCTV maintenance programme is not in place, there is a risk of system failure and downtime which in may result in poor security of educational buildings. Management have advised there is no budget available to implement a maintenance programme however there are currently no long-standing issues with the CCTV systems which are attended to on a re-active basis. No additional action is proposed.

Management of safe contents

The CSA exercise identified that for 8 educational establishments a record of the safe contents is not maintained or reconciled on a regular basis. The cash held within the safes at these establishments ranged from £100 to £500.

In addition, at a further 2 educational establishments, although a record of safe contents is maintained, a reconciliation is not undertaken to ensure all cash is accounted for.

Where a record of safe contents is not maintained or reconciled on a regular basis, there is a risk that cash may be lost, stolen or misappropriated.

2.14 The audit identified three issues, two of which we consider to be individually significant and an action plan is in place to address agreed issues by 31 January 2025.

Limited Scope Financial Review – Budgetary Control Arrangements

2.15 This audit was conducted from July 2024 to October 2024 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.

2.16 The Chief Executive and Corporate Director/Directors are responsible for ensuring effective financial management across the Council and are accountable for the budgets delegated to deliver services within their Directorates. Directorate budgets are delegated to Heads of Service and Service Managers who assume responsibility for their budgets. The Council has adopted a risk-based approach to Revenue budget monitoring. Focus is based on employee costs, key budget risk areas and earmarked reserves. Reports are standardised across the Service Committees and key financial information is reported to Corporate Management Team every 2 months.

2.17 Following late swings within the 23/24 Education Committee monitoring and taking into account the increasing pressure in Council revenue budgets the CMT recommended that a review of the budgetary control process be included in the 24/25 audit plan and this was approved by Audit Committee in June 2024.

2.18 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 in relation to budgetary control.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

- 2.19 The review focused on the high-level processes and procedures in relation to budgetary control and concentrated on identified areas of perceived higher risk, such as not having adequate arrangements in place to completely and accurately monitor the Council's budgets, budget variances are not analysed, investigated and acted upon in a timely manner or adequate arrangements are not in place to report budget monitoring information to senior management, budget holders and elected members in an timely manner.
- 2.20 The overall control environment opinion for this audit review was **Strong**. Areas of good practice were identified including:
- Robust arrangements are in place to ensure budget information is monitored and reported within the Committee timetables;
 - Finance teams involved in the budget monitoring process are experienced staff with high levels of knowledge and performance; and
 - Within the annual Accounts report on October 2024, the external auditor reported that they observed that senior management and members receive regular updates on the financial information on the council's performance against budgets and that there are appropriate budget setting and monitoring arrangements in place.

However, the review identified 2 areas of minor control improvement including:

- Procedural documentation for budgetary control processes requires to be updated. In addition, there is no overarching guiding principle documented on how to prepare a projection for new and existing staff.
 - Audit testing identified that there is no formal service standard in place to ensure that budget monitoring information is provided in sufficient time to allow the budget holder to review the information ahead of budget monitoring meetings.
- 2.21 The review identified 2 GREEN issues and an action plan is in place to address both issues by 30 June 2025.

3 Audit Plan for 2024/2025 – Progress to 31 December 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 2023/24)	✓							
ASN Transport (b/f from 2023/24)	✓	✓	✓	✓				
Care and Support at Home – Delayed Discharge		✓	✓	✓	✓	✓	✓	March 2025
Strategic Commissioning		✓	✓	✓				
Vehicle Maintenance		✓	✓	✓				
Cyber Security	✓	✓						
Payroll – Chris21 System Upgrade	Audit support and advice is being provided to the working group. Terms of Reference has been issued.							
Limited Scope Financial System Reviews								
Budgetary Control		✓	✓	✓	✓	✓	✓	March 2025
Compliance Reviews								
Records Management	✓							
Governance of External Organisations	✓							
Corporate Fraud Reviews								
Discretionary Payments	Not started. Resource has been focussed on progressing the NFI matches.							
Regularity Audits								
Education Control Self-Assessment		✓	✓	✓	✓	✓	✓	March 2025
Cost of Living Payments	✓							
Catering Stock Control	✓							
Corporate Purchase Cards – Quarterly Checks	Quarterly checks are underway.							
Corporate Governance								
Annual Governance Statement 2023/24								
Other Work								
National Fraud Initiative	24/25 Exercise is being progressed – see sections 3 of report for more information.							
Completion of 2023/24 Audit Plan	Reports finalised: Succession Planning; Building Standards; UK Shared Prosperity Fund							
Inverclyde IJB	20 days allocated to IJB audit plan. Audit of Budgetary Control Arrangements is underway.							

4 Corporate Fraud Activity

4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 1 November to 31 December 2024:

National Fraud Initiative Exercise					
In relation to the 2024/2025 Exercise, a number of matches have now been received and investigations are underway as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
1714	223	221	0	2 *	£815.89
*The 2 cases refer to CTR cases where income had not been declared. CTR has been cancelled in both cases and action to recover the overpayment is underway.					
The Council Tax Single Person Discount recheck exercise was refreshed in December 2024 and the results to date are as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
3417	22	22	0	0	0
These matches relate to addresses where the householder is claiming a council tax single person discount on the basis that they live alone yet other data suggests that there is more than one person in the household aged 18 or over.					
Discretionary Payments					
Not yet started. Resources have been focussed on NFI investigations.					

4.2 The team continues to investigate whistleblowing and other enquiries in relation to DWP benefit, blue badge, and Council Tax discounts and exemptions. For the current financial year to date, these enquiries have resulted in the identification of overpayments of council tax discounts and exemptions totalling £133,228.

4.3 The team also progressed Whistleblowing and Corporate Fraud Referrals as follows:

File Ref	Description	Status
Whistleblowing Enquiries		
There were no whistleblowing enquiries in the period.		
Corporate Fraud Referrals		
24/134	Allegation of benefit fraud.	Closed – insufficient information provided in the referral.
24/142	Allegation of benefit fraud.	Closed – referred to DWP.

4.4 Between 1 April and 31 December 2024, there were 3 whistleblowing enquiries investigated by the team. These are included within the relevant progress reports and a summary will be included in the Internal Audit Annual Report and Assurance Statement for 2024-25.

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 and 4.3 of Appendix 1.
 - 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 DECEMBER 2024

Summary: Section 1 Summary of Management Actions due for completion by 31/12/2024

There were 3 actions due for completion by 31 December 2024. Two actions have been reported as completed by management and the completion date for one action has been revised.

Section 2 Summary of Current Management Actions Plans at 31/12/2024

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

Section 3 Current Management Actions at 31/12/2024

At 31 December 2024 there were 9 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 2024 there were 2 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 31.12.2024**

SECTION 1

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

* 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 31.12.2024**

SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion March 2025	1
Due for completion July 2025	1
Due for completion August 2025	1
Total Actions	3
Environment and Regeneration	
Due for completion – March 2025	1
Total Actions	1
Education Communities and Organisational Development	
Due for completion January 2025	1
Due for completion March 2025	1
Completion date to be advised	2
Total Actions	4
All Directorates	
Due for completion – March 2025	1
Total Actions	1
Total current actions:	9



**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 31.12.2024**



SECTION 3

	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	31-Jul-2025 *	Head of Finance, Planning and Resources, HSCP

	Attendance Management (Report Issued December 2023)
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Description	Status	Original Due Date	Due Date	Assigned To
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


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 31.12.2024**


SECTION 3

P	Procurement Manual Compliance – Regulated Procurement (Report Issued - March 2024)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>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.</p> <p>Management will introduce a formal programme of sample checks on regulated contracts following the issue of award letters.</p>		30-Nov-2024	31-Mar-2025 *	Corporate Procurement Manager

P	Succession Planning (Report Issued – July 2024)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Staff training in relation to succession planning (Amber) Organisational Development Team will develop training on succession planning which will be completed by all relevant staff and introduced as part of the induction course for new managers.</p>		31-Mar-2025	31-Mar-2025	Head of OD, Policy and Communications


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 31.12.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Documentation of succession plans (Amber) Senior management will ensure that all services have a completed succession plan in place which includes analysis of key positions and goals and aspirations of the talent pool.</p>		31-Dec-2024	31-Dec-2024	Chief Executive, Corporate Director (Education, Communities and Organisational Development), Chief Officer HSCP, Director (Environment and Regeneration)
<p>Monitoring and reviewing of the effectiveness of succession planning (Amber) Senior management should ensure that all services review and update their succession plan for effectiveness on a regular basis.</p> <p>Updates on the Council's approach to succession planning will be included in relevant OD&HR update reports to committee on a regular basis.</p>		31-Mar-2025	31-Mar-2025	Chief Executive, Corporate Director (Education, Communities and Organisational Development), Chief Officer HSCP, Director (Environment and Regeneration), Head of OD Policy and Communications

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 31.12.2024**

SECTION 3

	UK Shared Prosperity Fund (Report Issued – August 2024)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Organising Funding Agreements for UK SPF projects (Amber)</p> <p>Management will prepare a timetable for concluding all outstanding UK SPF funding agreements. This exercise will continue to include appropriate input from Council solicitors.</p>		31-Oct-2024	31-Dec-2024	Head of Regeneration, Planning & Public Protection


	HSCP Care & Support At Home - Delayed Discharge (Report Issued – December 2025)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing Planned Date of Discharge from hospital for prospective HSCP Service Users (Amber)</p> <p>Management will use existing joint working arrangements involving HSCP and NHS Acute staff to identify the action which could be taken to:</p> <ul style="list-style-type: none"> reduce the time lag between a patient being admitted to hospital and a referral being made to the HSCP; align for each inpatient their planned date of discharge with their fit for discharge date, whenever possible; and ensure that changes to planned dates of discharge are always promptly communicated to nominated HSCP officers. 		31-Aug-2025	31-Aug-2025	Service Manager (CIL, Winter Planning & Discharge)


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 31.12.2024**

SECTION 3

Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing cases of inpatients who lack capacity and require HSCP services to leave hospital (Amber) Management will use existing joint working arrangements involving HSCP and NHS Acute staff to examine the extent to which:</p> <ul style="list-style-type: none"> indicative timescales could be set for those parts of the guardianship process which officers can broadly control. In particular, the production and distribution of summary and full reports for case conferences and providing the multi-disciplinary team with regular updates on progress; cases can be formally tracked to promptly identify delays, recurring issues and required follow-up action by specific NHS Acute and HSCP officers; and they can prepare and agree local operational procedures to manage all aspects of guardianship cases involving hospital inpatients. 		31-Mar-2025	31-Mar-2025	Service Manager (CIL, Winter Planning & Discharge)

	Education CSA (Report Issued – January 2025)
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Description	Status	Original Due Date	Due Date	Assigned To
<p>Maintenance of CCTV (Amber) Management will ensure that training on the operation of the CCTV system is provided to all relevant janitorial staff.</p>		31-Jan-2025	31-Jan-2025	Facilities Officer (Education Services)

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)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Client Accounts – Quarterly Checks 2022/23 (September 2023)	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.	30.04.24 31.12.24	31.07.25	We are currently reviewing all our cash handling as part of the business support review. We have already introduced online payments/voucher payments to reduce the requirement to hold cash. We are also currently in the process of reviewing and updating all our cash handling processes. This will be followed up with training for all relevant staff. We will have completed this by summer 2025.
Procurement Manual Compliance (March 2024)	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. Management will introduce a formal programme of sample checks on regulated contracts following the issue of award letters.	30.11.24	31.03.25	A revised action plan date has been set to enable completion of a review involving the Designated Procurement Officer (DPO) group. In turn, the latter review will inform a comprehensive refresh of the Procurement Manual. This exercise will include comparison of some local authorities Procurement Manuals The DPO review has been concluded and the findings being implemented which will flow through into the update/refresh of the manual.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (GREEN 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 December 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	45	0	0	0
2019/2020	43	43	0	0	0
2020/2021	37	35	0	0	2
2021/2022	23	22	0	0	1
2022/2023	49	46	0	0	3
2023/2024	35	21	0	6	8
2024/2025	6	2	0	3	1
Total	291	264	0	9	18

*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.

An update on the progress of GREEN actions was last provided to Audit Committee in October 2024.