

Report To: Audit Committee **Date:** 25.08.10
Report By: Corporate Director
Regeneration and Environment **Report No:** AC/12/10/AF/APr
Contact Officer: Andi Priestman **Contact No:** 01475 712251
Subject: INTERNAL AUDIT PROGRESS REPORT – 4 APRIL TO 30 JULY 2010

1.0 PURPOSE

- 1.1 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.
- 1.2 The Monitoring Report from 4 April to 30 July 2010 is attached as an Appendix to this report since its content is essential to the understanding of the Council's control environment. **Appendix 1**

2.0 SUMMARY

- 2.1 Six internal audits report have been finalised since the last Audit Committee meeting:
- Corporate Complaints
 - Travel and Subsistence
 - Schools Estate Strategy – Project Management Arrangements
 - Control Self Assessment (Education)
 - Fixed Asset Accounting
 - Mailroom Services
- 2.2 These reports contain a total of 33 recommendations, categorised as follows:

Red	Amber	Green
1	9	23

- 2.3 The Red issue relates to the Control Self Assessment Review of Education which has identified widespread use of personal, unencrypted USB devices being used to store and transfer data. This issue has been previously highlighted during the corporate review of Information Governance and Management and a solution is being put in place to address this issue.

2.4 The fieldwork for the 2010/2011 Audit Plan is progressing well with progress as follows:

Stage	Number of Reports
Final Report	1
Draft Report	0
Fieldwork Complete	1
Fieldwork in Progress	2
Planning	1
To be planned	13
Total	18

2.5 The fieldwork for the 2009/10 Audit Plan is complete. Reports are being finalised for the remaining 3 reviews.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 4 April to 30 July 2010.

**Aubrey Fawcett
Corporate Director
Regeneration and Environment**

4.0 BACKGROUND

4.1 None.

5.0 IMPLICATIONS

5.1 Legal: Relevant action plans will bring processes in line with regulatory and legislative requirements where applicable.

Finance: There are no financial implications arising from this report.

Personnel: There are no personnel implications arising from this report.

Equalities: There are no equalities issues arising from this report.

6.0 CONSULTATIONS

6.1 Relevant officers have been consulted in the preparation of this report.

7.0 LIST OF BACKGROUND PAPERS

7.1 File of completed internal audit reports: By Andi Priestman, Chief Internal Auditor.



Audit Committee Report
Report on Internal Audit Activity from 4 April to 30 July 2010

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1 Audit work undertaken in the period

Reports issued since last update

1.1 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.

1.2 Three reports have been finalised since the March 2010 Audit Committee, which are identified below, together with a summary of the gradings of the recommendations made to management. 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	
2010/2011 plan				
Mailroom Services and Postages	0	2	3	5
2009/2010 plan				
Corporate Complaints	0	2	7	9
Travel and Subsistence	0	2	4	6
Schools Estate Strategy – PM Arrangements	0	0	3	3
Control Self Assessment (Education)	1	2	5	8
Fixed Asset Accounting	0	1	1	2
Total	1	9	23	33

Work in progress on the 2009/2010 internal audit plan

1.3 The status of work in progress on the 2009/2010 internal audit plan is detailed in Section 3 of this report.

Other activities

Risk Management

1.4 Risk Management is the subject of separate reporting to Audit Committee and a full report is submitted separately.

1.5 Internal Audit Action Plan Follow Up

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 since 4 April 2010.

Mailroom Services and Postages

2.2 To varying degrees all Services use letters as a means of communication and the 2009/10 postages budgets across the Council is around £170,000. Service users, other public services and suppliers can all send letters to the Council and vice versa. Given the diverse nature of Council services and locations it is important that mail, both internal and external, is managed efficiently and cost effectively.

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 over the key risks in relation to mailroom services and postages.

2.4 The overall control environment opinion for the review was **Satisfactory**.

Areas of good practice were identified as there was evidence to show that:-

- the arrangements for sending mail to external customers meet the needs of Services using the mailroom;
- franking machine recharges made to Services are supported by clear audit trails; and
- Services have effective arrangements in place to ensure mail is posted with full addresses.

However, the review identified 2 Amber issues as follows:

Demonstrating value for money on postages expenditure (Amber)

Value for money can be demonstrated when mail is organised via the mailroom and national postal contracts are used. However, for various reasons such as location and historic practice some Services do not make full use of the mailroom and instead use Royal Mail accounts or franking machines. There is a need to establish the extent to which some Services or sections use alternatives to the mailroom as they may not be demonstrating value for money.

Managing pricing in proportion for outgoing mail (Amber)

Under the Royal Mail's "pricing in proportion" (PIP) scheme postage costs are determined by the size, weight and thickness of mail. Guidance was issued to all Services when the PIP scheme was introduced. Through audit testing we found that not all staff hold PIP templates, although they had some awareness of the scheme. In addition, some staff were unclear as to whether they or mailroom staff were responsible for identifying and labelling mail as either "large letter" or "packet" sizes, when such mail is produced.

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

2.5 The review identified a total of 5 issues, two of which we consider to be individually significant, and an action plan is in place to address all issues by 30 September 2010.

2.6 Corporate Complaints

2.7 A corporate policy document covering comments, compliments and complaints was approved by the Policy & Resources Committee on 31 March 2009 and became operational on 1 April 2009. This document sets out the need for a complaints framework, the process for registering complaints and the procedures for responding to complaints using the 4 Stage process.

2.8 'InForm' has been developed as the corporate system for logging, managing and monitoring comments, compliments and complaints. Complaints are also received through the 'Contact Us' link on the Council's website. Services are expected to use the feedback given to customers to improve their service performance and identify good practice. Customer Liaison Officers have been nominated by Heads of Service with specific responsibility for implementing the corporate complaints policy framework within their Services.

2.9 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 Corporate Complaints.

2.10 The overall control environment opinion for this review was **Satisfactory**.

Areas of good practice were identified as follows:-

- the corporate complaints policy had been fully communicated to all Services and initial training offered;
- the Uniform system (part of Lagan) has been established for recording and monitoring verbal complaints received by Environmental Services, Safer Communities and Planning.

However, the review identified 2 Amber issues as follows:

Recording of complaints (Amber)

The Council's website has a 'Contact Us' link which is used by the general public to submit comments, compliments and complaints electronically. In October 2009, responsibility for managing the 'Contact Us' mailbox was transferred from Corporate Communications to the Customer Service Centre. However, due to operational difficulties and resource constraints within the new Customer Service Centre, responsibility was transferred back to Corporate Communications and it is estimated that approximately 70 'Contact Us' forms may not have been recorded, some of which may have been complaints.

Furthermore, through discussions with staff we identified a number of issues relating to the completeness of complaints recorded by Services.

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

Reporting of complaints (Amber)

The corporate complaints policy requires Customer Liaison Officers to report information on complaints received to Corporate Communications for inclusion in reports to the Policy & Resources Committee.

The audit review noted that most Services had not yet established effective procedures for reporting complaints completely, accurately and promptly to Corporate Communications. To date, only 8 “Stage 4” complaints involving the Ombudsman, 2 “Stage 3” and 2 “Stage 1” complaints have been reported to P&R Committee, whereas audit testing has identified that a significantly higher number of complaints have been received by Services.

- 2.11 The review identified a total of 9 issues, 2 of which we consider to be individually significant and an action plan is in place to address all issues by 30 January 2012.

Travel and Subsistence

- 2.12 The fundamental purpose of the Travel & Subsistence Policy and the Car User Allowance Scheme is to reimburse employees for additional expenditure reasonably incurred whilst undertaking official duties as part of their employment with Inverclyde Council. Employees must always exercise prudence when incurring business-related expenses and ensure that any expenditure incurred meets the standards of public accountability and transparency. Expense claims are passed to Payroll Services for payment in accordance with the approved arrangements determined by the Council.
- 2.13 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 over the key risks faced by Inverclyde Council in relation to Travel and Subsistence expenditure.
- 2.14 The overall control environment opinion for this audit was **Satisfactory**. However, 2 Amber issues were identified as follows:

Policy and Guidance (Amber)

The Workplace Transport and Occupational Road Risk Policy provides guidance to all drivers using their own transport while undertaking official duties. There is also a requirement to provide relevant documentation in support of the risk assessment completed on an annual basis. The Control Self Assessment process has identified a number of improvements are required in relation to the implementation of this policy and the record keeping arrangements in Services.

Value For Money – Mileage Claims (Amber)

The Council must ensure that it secures value for money in the processes surrounding the operation of the travel and subsistence schemes.

Through the Control Self Assessment process it has been identified that some Services have a number of regular car users, who incur high mileage costs. However, it is not common practice for Services to consider alternative methods of transport. In addition, at the time of the review there was an anomaly in the mileage rates paid to teachers and casual staff who were being paid the pre-single status casual users rate. Organisational Development & Human Resources have now advised that the mileage rate for casual staff has been amended, however as teachers are not part of the single status agreement the old rates currently still apply.

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

- 2.15 The review identified 6 issues, one of which we consider to be individual significant, and an action plan is in place to address all issues by 30 April 2011.

School Estate Strategy – Project Management Arrangements

- 2.16 The School Estates Project within Inverclyde Council was commenced in 2006 in response to Scottish Executive School Estates policy to be adopted by all Local Authorities within Scotland. In July 2007 the Inverclyde School Estate Management Plan was created which set out the proposed strategy for the School Estates procurement method, which included the procurement of one new secondary school and one new primary school funded by the Prudential code, the procurement of two new secondary schools and two new primary schools under a PPP scheme, and the refurbishment of all remaining schools under the Capital Programme.
- 2.17 The School Estates team was set up by Inverclyde Council to be responsible for the day to day management of the School Estates program. The School Estates teams remit was to cover the following key areas:
- To develop the Councils Schools Estate strategy.
 - To develop an investment plan for each school.
 - To progress the Councils PPP scheme for the construction of 2 new secondary and 2 new primary schools.
 - To progress the Councils Prudentially funded construction of 1 new secondary and 1 new primary school.
 - To progress the refurbishment of all other remaining schools as detailed within the School Estate Management Plan.
 - To manage the maintenance program for all schools.
- 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 the Project Management Arrangements for the School Estates Project.
- 2.19 The overall control environment opinion for this audit review was **Strong**, due to the existence of only a small number of minor control issues identified during the course of the audit fieldwork.

A number of areas of best practice were identified during the course of the review which are highlighted below:

- Project management – the School Estates Team manager displayed an intimate knowledge of all areas of the project details. The financial projections, individual sub-project histories and overall project milestones were discussed in detail with management providing good assurance that all areas of the project were on target and all known risks identified.
- Risk Management – a detailed review of the current project risk register was undertaken which highlighted good risk management of the key risk areas of the project, with regular reassessment of existing risks and additions of new risks as they develop during the project lifecycle. The assessment of the risk ratings (impact/likelihood) was observed to be fair and consistent within the risk register. A review of sub-project risk registers revealed a similarly strong risk identification, assessment and mitigation process.
- School Estates team resource – the resourcing of the School Estates team includes a number of professionally qualified property professionals with a significant level of experience in managing and coordinating large scale construction and refurbishment projects.

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

- 2.20 The review identified 3 areas for improvement which if implemented by management would enhance the control environment and an action plan is in place to address these issues by 30 September 2010.

Control Self Assessment (Education)

- 2.21 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. The process allows Head Teachers and school support staff to participate in the assessment of internal controls and develop action plans to address any weaknesses identified. In turn these action plans assist in the evaluation of risks which, if not properly addressed can undermine the achievement of these key objectives. In addition to this, the Control Self Assessment process can increase awareness of internal control issues and motivate staff to carefully design and implement suitable control processes.
- 2.22 The scope of the review focussed on the confirmation that adequate and effective controls are in place within all schools and identify any areas for improvement that may emerge.
- 2.23 The overall control environment opinion for this audit review was **Satisfactory**. However, the review identified 1 Red and 2 Amber issues as follows:

Usage of personal and non-encrypted USB storage devices (Red)

Within schools, USB storage devices act as an important resource and allow employees to easily store and transfer large quantities of data. However, findings from responses and subsequent visits to a sample of schools have highlighted a number of concerns regarding the data held on these devices and the overall security consideration given to their ongoing use. Specifically;

- (i) In the majority of cases, unencrypted personal devices are being used on council I.T. resources. In some cases, we understand that these devices hold data which is considered sensitive or confidential in content. In addition, files are not always password protected to restrict access.
- (ii) Teaching staff have confirmed that devices are regularly used as a permanent storage facility rather than a tool for securely transferring data.
- (iii) Individual members of staff are regularly making use of multiple USB devices at any one time.
- (iv) Schools are failing to adequately monitor and control the number of devices in use at establishments together with the volume and content of data held on each device.

There currently continues to be a considerable risk that unencrypted USB devices may be lost or stolen. Lost or stolen data may in turn lead to financial and reputational implications for the council through fines imposed and/or adverse media publicity.

In addition where such devices become corrupt or damaged there is a risk that the most up to date information used for decision making purposes is no longer accessible.

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

2.24 Security of portable I.T. equipment and logging of removal and return of I.T. equipment from within establishment (Amber)

In order to protect valuable items of council equipment from potential theft, misuse, or damage, schools are required to ensure that all moveable I.T. equipment is securely stored in locked facilities during any period in which they are not used. Similarly in order to suitably control movement of such items schools should routinely log the removal and return of any I.T. equipment by staff or pupils and the purpose of this removal.

Findings have identified that at present, several establishments do not maintain adequate levels of control in preserving the security of portable I.T. equipment such as laptops, games consoles and digital cameras.

In addition, a number of establishments have insufficient controls in place for the removal and return of laptops which are allocated to staff or pupils for home use.

Secure Marking of assets (Amber)

Council inventory procedures specify that as a minimum requirement all items of value (excluding those covered by manufacturer guarantee or within warranty period) should be securely marked with ultraviolet marker or engraved to show that the item is property of Inverclyde Council. The establishment name and postcode should also be marked on each item.

Findings from the CSA exercise have shown that there is an inconsistent approach to this process across schools. In some cases establishments have indicated that they do not securely mark items in any way, while in some cases postcodes have been engraved without consideration being given to warranty or guarantee periods.

Failure to securely mark valuable items increases their vulnerability to theft and in addition reduces the possibility of stolen items being traced by police and subsequently returned. In addition, whilst seeking to enhance the security of school assets, consideration must also be given to warranty or guarantee periods on newly acquired items as these may be invalidated as a result of any markings to products.

- 2.25 The review identified a total of 8 issues, 3 of which we consider to be individually significant and an action plan is in place to address all issues by 31 October 2010.

Fixed Asset Accounting

- 2.26 Scottish local authorities have a duty under Section 12 of the Local Government in Scotland Act 2003 to observe proper accounting practices when preparing their annual Statements of Accounts. The principles and practices required to observe proper accounting practices are contained in the “Code of Practice on Local Authority Accounting in the United Kingdom 2008 – a statement of recommended practice”, known as the SORP. The SORP incorporates UK GAAP accounting standards that are relevant to local authorities. The standards and policies adopted by the Council in its annual accounts are designed to “present fairly” the financial performance of the Authority.

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

- 2.27 The Council's fixed asset records are held in the Logotech database, a dedicated, electronic asset register that holds details of all fixed assets. Service objectives are to maintain a fixed asset register that records and reports details of all tangible fixed assets owned by the Council and a fixed asset accounting system that records the cost or valuation, depreciation and net book value of assets.
- 2.28 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 fixed asset accounting.
- 2.29 The overall control environment opinion for this audit review was **satisfactory**.

Areas of good practice were identified as follows:-

- some Services are maintaining up to date inventory records of their assets; and
- the transition from UKGAAP to IFRS accounting policies has been well managed, adequately resourced and has ensured the project is kept to schedule.

However, 1 Amber issue was identified as follows:

Single Person Dependency

A number of key year end processes are undertaken by one person in relation to fixed asset accounting and, in the event that the individual was absent from work at that time, there is a risk that key tasks may not be performed on time or to the required standards which may impact on the finalisation of the annual accounts.

- 2.30 The review identified 2 issues, one of which we consider to be individually significant and an action plan is in place to address these issues by 30 November 2010.

3. Audit Plan for 2010/11 – Progress to 30 July 2010

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report Issued	Report Finalised	Reported to Audit Committee
Risk-Based Reviews							
Freedom of Information Arrangements	✓	✓	✓				
Limited Scope Financial System Reviews							
Housing Benefit	✓						
HR/Payroll Administration	✓						
Performance Reviews							
Statutory Performance Indicators	✓	N/A	✓				
Mailroom Services and Postages	✓	✓	✓	✓	✓	✓	August 2010
Corporate Governance							
SSIFC 2009/10	Input provided by CIA.						
Projects/Key Change Initiatives							
General Election Process	Input provided by CIA.						

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 4 APRIL TO 30 JULY 2010**

APPENDIX 1

4. Audit Plan for 2009/2010 – Progress to 30 July 2010

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report Issued	Report Finalised	Reported to Audit Committee
Education and Social Care							
Homelessness	✓	✓	✓	✓	✓	✓	March 2010
Education – Control Self Assessment	✓	N/A	✓	✓	✓	✓	August 2010
Social Work – Control Self Assessment	✓	N/A	✓	✓			
Regeneration and Resources							
Fairer Scotland Fund – Monitoring Arrangements	✓	✓	✓	✓	✓	✓	January 2010
Improvement and Performance							
Strategic Partnerships – SOA PM Arrangements	✓	✓	✓	✓	✓	✓	March 2010
Treasury Management	✓	✓	✓	✓	✓	✓	April 2010
Limited Scope – Cash and Banking	✓	✓	✓	✓	✓	✓	April 2010
Corporate Complaints	✓	✓	✓	✓	✓	✓	August 2010
Limited Scope - Creditors	✓	✓	✓	✓	✓	✓	April 2010
Fixed Asset Accounting	✓	✓	✓	✓	✓	✓	August 2010
Corporate Reviews							
Flexi Scheme	✓	✓	✓	✓	✓	✓	March 2010
Travel and Subsistence	✓	✓	✓	✓	✓	✓	August 2010
Corporate Procurement	✓	✓	✓	✓	✓		
Performance Audits							
Statutory Performance Indicators	✓	✓	✓	✓	✓	✓	October 2009
Business Assurance Reviews							
Schools Estate Strategy	✓	✓	✓	✓	✓	✓	August 2010
Members Expenses	✓	✓	✓	✓	✓		
Corporate Governance							
SSIFC 2008/09	Input provided by CIA.						

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:
- Audit/Risk Management input to the General Election Process.
 - Audit input to Information Governance and Management Working Group.
 - CWSS Grant Claim.

INVERCLYDE COUNCIL INTERNAL AUDIT

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
AT 30 JUNE 2010**

Summary: Section 1 Summary of Management Actions due for completion by 30/06/10

10 items were due for completion by 30 June, 2 of which have been reported as completed by management and action in relation to 8 items has been revised.

In addition 2 items with a future or no fixed completion date have now been reported as complete.

Section 2 Summary of Outstanding Management Actions Plans at 30/06/10.

At 30 June 2010 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Management Actions Outstanding at 30/06/10.

At 30 June 2010 there were a total of 44 outstanding audit action points.

Section 4 Analysis of Missed Deadlines

At 30 June 2010 there was a total of 23 of the 44 outstanding items where the agreed deadline had been missed.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)**

SUMMARY OF MANAGEMENT ACTION DUE FOR COMPLETION BY 30.06.10

SECTION 1

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Regeneration & Environment	5	0	5	0
Education & Communities	0	0	0	0
Community Health & Care Partnership	2	1	1	0
Organisational Improvement & Resources	5	1	1	1
Total	10	2	7	1

* These actions are included in the Analysis of Missed Deadlines – Section 4

In addition the following items with no completion date or a future completion date were also finalised during this period.

Name of Audit	Agreed Action	Action Date
SEEMIS Review (April 2008)	Ongoing System Development (Amber) A development plan should be put in place to link Education IT systems such as SEEMIS to the corporate and service objectives.	To be advised
SEEMIS Review (April 2008)	Business Continuity Planning (Amber) A Business Continuity Plan, including back up arrangements for SEEMIS system, should be developed and documented. Supporting operational guidance should be prepared and advised to relevant staff. Once developed, Business Continuity Plan should be regularly tested to ensure ongoing effectiveness and readiness.	30.09.10

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)**

SUMMARY OF OUTSTANDING MANAGEMENT ACTION PLANS AS AT 30.06.10

SECTION 2

ACTIONS OUTSTANDING BY DIRECTORATE

Regeneration and Environment	
Due for completion August 2010	2
Due for completion September 2010	5
Due for completion December 2010	3
Due for completion March 2011	2
Actions outstanding	12
Education and Communities	
Due for completion August 2010	1
Due for completion September 2010	1
Due for completion October 2010	1
Completion date to be advised	2
Actions outstanding	5
Community Health and Care Partnership	
Due for completion September 2010	3
Due for completion October 2010	2
Due for completion December 2010	2
Completion date to be advised	1
Actions outstanding	8
Organisational Improvement and Resources	
Due for completion July 2010	2
Due for completion August 2010	1
Due for completion September 2010	3
Due for completion November 2010	4
Due for completion December 2010	1
Due for completion February 2011	1
Due for completion March 2011	3
Completion Date to be advised	4
Actions outstanding	19
Total outstanding actions:	44

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
MANAGEMENT ACTIONS OUTSTANDING AS AT 30.06.10**

SECTION 3

Regeneration and Environment

Outstanding Actions	Owner	Expected Date
Inverclyde Leisure Trust Risk Management (Nov 2007)		
<p>Risk register & monitoring regime (Red) If ILT is to meet recognised governance standards for Risk Management, a risk identification and assessment process should be developed and work should be undertaken to develop specific Corporate and operational risk registers for the organisation. In addition a monitoring regime should be developed and implemented to support continuous management of the risks.</p>	Chief Executive, Inverclyde Leisure	31.03.11*
Trading Activities (June 2008)		
<p>Customer Complaints and Satisfaction Surveys (Amber) Vehicle Management will carry out annual internal customer satisfaction survey and develop action plan for improvement.</p>	Team Leader – Vehicle Management	31.12.10*
<p>Performance Management and Measurement (Amber) Service to continue to develop and report service standards and performance through APSE.</p>	Team Leader – Vehicle Management	31.12.10*
<p>Non-Mainframe Systems – Vehicle Management (Amber) A new fleet management system will have individual passwords, protected access with passwords changed periodically.</p>	Team Leader – Vehicle Management	31.12.10*
Project Management (September 2008)		
<p>Project Management Framework (Amber) The project management framework and guidelines will be rolled out across all services on a phased basis.</p>	Corporate Director R&E	30.09.10
<p>Project Management Tools (Amber) The feasibility of using Microsoft Project for tracking and monitoring of projects will be investigated. Relevant action will then be taken.</p>	Corporate Director R&E	30.09.10

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
MANAGEMENT ACTIONS OUTSTANDING AS AT 30.06.10**

SECTION 3

Regeneration and Environment (Continued)

Outstanding Actions	Owner	Expected Date
Physical Investment Services (May 2009)		
<p>Asset Performance Reviews (Amber) Officers responsible for implementation of key functions;</p> <ul style="list-style-type: none"> • input Estate Management module; • strategic timetable for development and implementation of Planned Maintenance module; • development of a strategic timetable for implementation of Capital Accounting module 	<p>Asset Manager Team Leader</p> <p>Property Assets Manager</p>	<p style="text-align: center;">30.09.10*</p> <p style="text-align: center;">31.03.11*</p>
<p>Management of Rents and Insurance Recharges (Amber) Develop a procedure for checking and authorising invoices.</p> <p>Timetable to be developed in discussion with Internal Audit.</p>	<p>Asset Manager Team Leader</p>	<p style="text-align: center;">31.08.10*</p>
<p>Management of Overdue Debtors Accounts (Amber) Strategic timetable for implementing new processes will be developed to take account of service needs.</p>	<p>Asset Manager Team Leader</p>	<p style="text-align: center;">31.08.10*</p>
<p>Procedures for Management of Property Portfolio (Amber) New office manual will be drafted.</p>	<p>Asset Manager Team Leader</p>	<p style="text-align: center;">30.09.10*</p>
Mailroom Services & Postages Performance Review (June 2010)		
<p>Demonstrating value for money (Amber) Mailroom management will, in consultation with all relevant Service Managers, identify those services or sections which operate Royal Mail accounts or use franking machines instead of mailroom. In turn management will explore with the relevant Service Managers how staff could use the mailroom but accept that some existing arrangements may demonstrate value for money.</p>	<p>Members Services Manager</p>	<p style="text-align: center;">30.09.10</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
MANAGEMENT ACTIONS OUTSTANDING AS AT 30.06.10**

SECTION 3

Education and Communities

Outstanding Actions	Owner	Expected Date
SEEMIS (April 2008)		
<p>Audit Trail Reporting (Amber) Audit trail reports from SEEMIS system should be run and reviewed on a regular basis to confirm accuracy and completeness of the file.</p>	Head of Schools	31.08.10*
<p>Formalisation of the System Administrator Role (Amber) Back up arrangements are made to provide adequate cover for the system administration role.</p>	Head of Schools	To be advised*
Education Control Self Assessment (June 2010)		
<p>Use of personal non-encrypted USB storage devices (Red) This issue is currently under consideration as part of Information Governance and Management workshops which representatives from Education actively participate in. Interim guidance is being prepared on the use of USB Memory Devices within schools and it is intended that this will be in place for the start of the 10/11 term.</p>	Corporate Director Education and Communities	To be advised
<p>Security of Portable IT Equipment (Amber) Schools will introduce more stringent levels of control in relation to storage of moveable I.T. equipment. Teaching staff will be reminded of the importance of this issue on a regular basis and Head Teacher spot checks introduced to ensure this is maintained. All schools will introduce and maintain INV/3 form for all equipment removed from establishment.</p>	Heads Of Establishments	30.09.10
<p>Secure Marking of Assets (Amber) All establishments to ensure that items of value are securely marked by engraving or invisible pen in line with council inventory procedures. For newly acquired items, schools will check manufacturer documentation prior to making any security markings.</p>	Heads of Establishments	31.10.10

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SECTION 3

Community Health & Care Partnership

Outstanding Actions	Owner	Expected Date
Social Care – Business Support (July 2009)		
<p>Adequacy of Financial Information (Amber) The requirement for implementation of SWIFT Financials module will be discussed at the Social Work management team.</p> <p>Relevant action will then be taken to formalise a project for implementation.</p>	Business Support Manager	To be advised*
Homelessness (January 2010)		
<p>Managing rent arrears – (Amber) Management to examine the costs and benefits of updating homelessness database, identify new clients who do not receive full Housing Benefits, decide how any arrears should be managed at an early stage and ensure that the responsible Accommodations Officer will work jointly with client Support worker to identify those clients with highest level of arrears. An overall procedure highlighting areas of responsibility should also be introduced.</p>	Assistant Homelessness Service Manager/ Acting Service Manager	31.12.10
<p>Writing-off irrecoverable rent arrears – (Amber) Management will review current arrears position and consider write off.</p> <p>Management will consider processes and procedures for monitoring bad debts and introduce a system for write offs.</p>	Assistant Homelessness Service Manager/ Acting Service Manager	30.09.10
<p>Securing value for money on furnishing temporary accommodation – (Amber) Management working with Corporate Procurement regarding contracts for furnishing temporary accommodation.</p> <p>On completion of tendering process, mechanism to be introduced ensuring re-tendering commences in advance of contract expiry dates.</p>	Assistant Homelessness Service Manager/ Acting Service Manager	30.09.10*
<p>Council Tax liability within the Inverclyde Centre (Amber) Service Manager (Business Services) and Assistant Service Manager (Homelessness) to meet Revenues and Benefits Manager to seek a resolution to the issue of Homelessness Service meeting council tax liability of clients within Inverclyde Centre.</p>	Acting Service Manager	31.10.10

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Community Health & Care Partnership (Continued)

Outstanding Actions	Owner	Expected Date
Homelessness (January 2010)		
<p>Demonstrating value for money when using agency staff (Amber) A review of the staff structure has taken place and a proposed restructure is currently being considered.</p> <p>Management will consult Corporate Procurement and, where appropriate Legal Services, to seek an interim solution regarding use of agency staff.</p>	Corporate Director CHCP	30.09.10
<p>Protecting client information from loss or damage (Amber) Management to discuss with ICT and consider full integration with SWIFT.</p>	Acting Service Manager/AFO	31.12.10*
<p>Single Person Dependency – AFO Post (Amber) Management to identify key duties of AFO and ensure these are covered by written procedures and timetable. AFO to complete schedule of works detailing level of priority in line with other social work departments.</p>	Acting Service Manager	31.10.10*

Organisational Improvement & Resources

Outstanding Actions	Owner	Expected Date
Facilities Services (September 2008)		
<p>Retrospective Disclosure Checks (Amber) A report will need to be prepared for CMT with options in respect of retrospective checks as this will involve considerable cost to the Authority and also requirement to consult with unions.</p>	Head of OD, HR and Performance	31.07.10*
Corporate Purchase Cards (September 2008)		
<p>Adequacy of Corporate Purchase Card Policy (Amber) The Corporate Purchase Card Policy will be reviewed and updated for issues identified by this review. Appropriate consultation will be sought prior to approval.</p>	Corporate Procurement Manager	30.11.10*
<p>Adequacy of Corporate Purchase Card Procedures (Amber) Corporate Purchase Card procedures will be reviewed and updated to take account of the issues identified by the review.</p>	Corporate Procurement Manager	30.11.10*

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
<p>Appropriateness of Authorisation Limits (Amber) The Corporate Procurement Team will review each cardholders monthly expenditure limit against the limit set for them by the Finance Creditors Team and where the cardholder;</p> <p>a) does not have a creditor limit then their Head of Service will be asked to set a limit for them or confirm the cardholders exclusion from the creditors system;</p> <p>b) has a monthly card limit below the creditors system limit then no further action is required;</p> <p>c) has a monthly card limit above the creditors system then the monthly limit will either be reduced or the relevant Head of Service invited to request an increase in the creditor system limit to match the monthly card limit. The Chief Financial Officer will be consulted when proposing increases in creditor system limits.</p> <p>d) does not have a creditor limit then their Head of Service will be asked to set a limit for them or confirm the cardholders exclusion from the creditors system;</p> <p>e) has a monthly card limit below the creditors system limit then no further action is required;</p> <p>f) has a monthly card limit above the creditors system then the monthly limit will either be reduced or the relevant Head of Service invited to request an increase in the creditor system limit to match the monthly card limit. The Chief Financial Officer will be consulted when proposing increases in creditor system limits.</p>	<p>Corporate Procurement Manager</p>	<p>30.11.10*</p>

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
<p>Processing of staff travel costs (Amber) The revised corporate purchase card policy and procedures will make clear how all staff travel costs are to be processed. This will involve consulting the Chief Financial Officer and Head of Organisational Development & Human Resources in order to clarify a number of issues, including;</p> <p>a) fully complying with the requirements of HM Revenues & Customs; b) how best to minimise the risk of fraud by specifying the method of payment (i.e. purchase card, orders or KV Pay) for each mode of transport; c) the need to demonstrate value for money regarding staff travel costs; d) the role, if any, of travel agents, whether contracted with the Council or not; e) the role of purchase cards in pre-booking journeys along with using the internet; and f) obtaining advances from Payroll when staff travel costs cannot be pre-booked and exceed an amount deemed as substantial, however defined.</p>	Corporate Procurement Manager	30.11.10*
Information Governance and Management (May 2009)		
<p>Organisation (Red) Information Governance and Management will form part of the corporate training programme for employees new to the Council or when employees are trained in new systems by other colleagues.</p> <p>Consideration will be given to establishing a clear desk policy for all staff with access to the Council's information.</p>	Corporate Director OI&R	To be advised*
	Corporate Director OI&R	01.08.10

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Information Governance and Management (May 2009)		
People (Red) Security awareness will be promoted using awareness materials such as brochures, posters or web based documents and through structured education/training programmes or computer based training. Training will be made compulsory for all staff to create security positive behaviour.	Corporate Director OI&R	31.03.11
Staff will be provided with guidance to help them understand the importance of complying with information security policies and their personal responsibilities.	Corporate Director OI&R	30.09.10
Information governance and management responsibilities will be specified in job descriptions, or in terms and conditions of employment, including a non-disclosure/ confidentiality clause.	Corporate Director OI&R	To be advised*
External third parties who need access to the council's information and systems will be required to sign non-disclosure/confidentiality agreements.	Corporate Director OI&R	To be advised*
Process (Amber) Processes will be developed and implemented to strengthen the system of internal control over information governance and management. This will include: <ul style="list-style-type: none"> • Developing and implementing a data/information classification system • Identifying owners for critical information and systems • Ensuring important papers and removable storage media (e.g. CDs) are protected against theft or copying, such as by locking them away and restricting access and via a clear desk policy • Investing in secure archiving facilities for appropriate hard copy records that must be retained in accordance with relevant legislation. 	Corporate Director OI&R	31.03.11

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Cash and Banking (February 2010)		
<p>Security arrangements at Wallace Place Contact Centre (Amber) Management will prepare action plan to;</p> <ul style="list-style-type: none"> • Ensure Wallace Place CCTV and panic alarms are correctly positioned and fit for purpose. • Re-establish monthly checks to confirm CCTV recordings can be viewed and show correct date and time. • Re-establish monthly checks on panic alarms and maintain a record of successful alarm tests. • Examine the installation of cash collection drawers that open when new transactions commence on cash receipting system. • Ensure keys are held in safe controlled by ICT & Business Transformation 	Customer Services Manager	28.02.11
Treasury Management (February 2010)		
<p>Data Files Access Controls and Spreadsheet Management (Amber) Review of access to the Treasury and Tax directory within the Finance I:\ drive.</p>	Principal Officer (Exchequer)	31.07.10
Travel and Subsistence (June 2010)		
<p>Compliance with Workplace Transport and Occupational Road Risk Policy (Amber) All services will ensure they fully comply with the Workplace Transport and Occupational Road Risk Policy and that on an annual basis they receive from every employee using their own vehicle on council business the following;</p> <ul style="list-style-type: none"> • completed driver's risk assessment form • completed driver's declaration form • driving licence, valid for the category of vehicle they are driving • their insurance certificate which must specifically include business cover • MOT certificate, if applicable 	All Heads of Services	30.09.10

Organisational Improvement & Resources (Continued)

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Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Inverclyde Leisure Trust Risk Management (November 2007)	<p>Risk register & monitoring regime (Red)</p> <p>If ILT is to meet recognised governance standards for Risk Management, a risk identification and assessment process should be developed and work should be undertaken to develop specific Corporate and operational risk registers for the organisation. In addition a monitoring regime should be developed and implemented to support continuous management of the risks.</p>	<p>01.04.08 31.05.09 31.10.09 31.03.10 31.05.10</p>	31.03.11	Risk Management training has been undertaken by the Senior Management Team (SMT). Risk registers will be now be developed for relevant facilities and self assessment process put in place and a reporting process will be put in place on an annual basis to the Board as part of the SSIFC process.
SEEMIS (April 2008)	<p>Audit Trail Reporting (Amber)</p> <p>The audit trail reports from the SEEMIS system should be run and reviewed on a regular basis to confirm accuracy and completeness of the file.</p>	<p>30.06.08 31.03.10</p>	31.08.10	A request has been made to SEEMIS to review automatic production of audit trail report. Will be actioned for the next session however could incur a charge.
SEEMIS (April 2008)	<p>Formalisation of the SA Role (Amber)</p> <p>The service formalises the role of the system administrator providing detailed job descriptions, key tasks and responsibilities.</p> <p>Backup arrangements are made to provide adequate cover for the system administration role.</p> <p>Removal of any segregation of duties conflict that exist as result of the dual responsibilities of the current incumbent.</p>	<p>30.06.08 31.03.10</p>	To be advised	<p>Development Officer now in place. Job descriptions, remits and responsibilities to be discussed and reviewed.</p> <p>The role of System Administrator has been changed to ensure there is no conflict.</p>

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Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Trading Activities (June 2008)	Customer Complaints and Satisfaction Surveys (Amber) Vehicle Management will carry out annual internal customer satisfaction survey and develop an action plan for improvement.	31.10.08 31.12.08 31.03.09 31.03.10	31.12.10	Survey based on APSE guidance to be completed. Survey and action plan to be completed for 30.09.10. Analysis will then be performed.
Facilities Services (September 2008)	Retrospective Disclosure Checks (Amber) A report will need to be prepared for CMT with options in respect of retrospective checks as this will involve considerable cost to the Authority and also requirement to consult with unions.	31.12.08 30.06.09 31.12.09 31.03.10	To be advised	Report prepared for CMT but costings still being prepared. Follow up of responses to trawl of other authorities remains ongoing.
Corporate Purchase Cards (September 2008)	Adequacy of Corporate Purchase Card Policy (Amber) The Corporate Purchase Card Policy will be reviewed and updated for issues identified by this review. Appropriate consultation will be sought prior to approval.	31.12.08 31.07.09 31.12.09 30.04.10	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.
Corporate Purchase Cards (September 2008)	Processing of staff Travel Costs (Amber) The revised corporate purchase card policy and procedures will make clear how all staff travel costs are to be processed. This will involve consulting the Chief Financial Officer and Head of Organisational Development & Human Resources in order to clarify a number of issues.	31.12.08 31.07.09 31.12.09 30.04.10	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.
Corporate Purchase Cards (September 2008)	Corporate Purchase Card Procedures (Amber) Corporate Purchase Card procedures will be reviewed and updated to take account of the issues identified by the review.	31.01.09 31.07.09 31.12.09 30.04.10	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.

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Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Corporate Purchase Cards (September 2008)	Appropriateness of Corporate Purchase Card Limits (Amber) The Corporate Procurement Team will review each cardholders monthly expenditure limit against the limit set for them by the Finance Creditors Team and action accordingly.	31.01.09 31.07.09 31.10.09 30.06.10	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.
Trading Activities (June 2008)	Performance Management and Measurement (Amber) Service to continue to develop and report service standards/performance through APSE.	31.03.09 30.06.10	31.12.10	Issues have arising in collating some of the data and a full review is now planned.
Trading Activities (June 2008)	Non-Mainframe Systems – Vehicle Management (Amber) A new fleet management system will have individual passwords, protected access with passwords changed periodically.	31.03.09 30.06.10	31.12.10	New fleet management system will not be in place until September 2010 and not fully operational until Spring 2011.
Physical Investment Services (May 2009)	Management of Rents and Insurance Recharges (Amber) Develop a procedure for checking and authorising invoices.	30.06.09 31.08.09 30.04.10 30.06.10	31.08.10	Procedures have been drafted at end June. These require further development to address audit issue.
Physical Investment Services (May 2009)	Management of Overdue Debtors Accounts (Amber) Strategic timetable for implementing new processes will be developed to take account of service needs.	30.06.09 31.08.09 30.04.10 30.06.10	31.08.10	Procedures have been drafted at end June. These require further development to address audit issue.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Development of a strategic timetable for implementation of Capital Accounting module.	30.09.09	31.03.11	This will be reviewed and developed as part of the IFRS Project.
Physical Investment Services (May 2009)	Procedures for Management of the Property Portfolio (Amber) New office manual will be drafted.	31.10.09	30.09.10	Due to resource constraints this has not been fully developed. New Property Asset Manager is in place and a review of procedures will be undertaken.

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Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Officers responsible for implementation of key functions; • input Estate Management module;	31.12.09 30.06.10	30.09.10	New Property Asset Manager is in place and PAMIS development is being reviewed.
Homelessness (January 2010)	Protecting client information from loss or damage (Amber) Management to discuss with ICT and consider full integration with SWIFT.	31.03.10 30.06.10	31.12.10	Initial discussions have taken place with ICT. Follow up meetings are required to progress this issue.
Homelessness (January 2010)	Securing value for money on furnishing temporary accommodation – (Amber) Management working with Corporate Procurement regarding contracts for furnishing temporary accommodation. On completion of tendering process, mechanism to be introduced ensuring re-tendering commences in advance of contract expiry dates.	30.04.10	30.09.10	Work is ongoing in conjunction with Corporate Procurement. Committee report is being prepared.
Information Governance and Management (May 2009)	People – (Red) External third parties who need access to the council's information and systems will be required to sign non-disclosure/confidentiality agreements.	30.04.10	To be advised	This is being led by the people sub group. Action plan being developed to progress this area.

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Information Governance and Management (May 2009)	Organisation – (Red) Information Governance and Management will form part of the corporate training programme for employees new to the Council or when employees are trained in new systems by other colleagues.	30.04.10	To be advised	This is being led by the people sub group. Action plan being developed to progress this area.
Social Care – Business Support (July 2009)	Adequacy of Financial Information – (Amber) The requirement for implementation of SWIFT Financials module will be discussed at the Social Work management team. Relevant action will then be taken to formalise a project for implementation.	30.04.10	To be advised	Due to the restructure, this item has not yet been progressed. This will be discussed at a future SWMT meeting.
Homelessness – (January 2010)	Single Person Dependency – (Amber) Management to identify key duties of AFO and ensure these are covered by written procedures and timetable. AFO to complete schedule of works detailing level of priority in line with other social work departments.	31.05.10	31.10.10	Tasks are being reallocated and additional training is underway to ensure sufficient cross-training in key tasks.
Information Governance and Management (May 2009)	People (Red) Information Governance and management responsibilities will be specified in job descriptions, or within terms and conditions of employment. This will include a non-disclosure/confidentiality clause.	30.06.10	To be advised	This is being led by the people sub group. Action plan being developed to progress this area, including input to the Code of Conduct for Employees.