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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>29.05.12</b>
<b>Report By:</b>	<b>Corporate Director Environment, Regeneration and Resources</b>	<b>Report No:</b>	<b>AC/40/12/AF/APr</b>
<b>Contact Officer:</b>	<b>Andi Priestman</b>	<b>Contact No:</b>	<b>01475 712251</b>
<b>Subject:</b>	<b>EXTERNAL AUDIT ACTION PLANS - CURRENT ACTIONS</b>		

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## **1.0 PURPOSE**

- 1.1 The purpose of this report is to advise members of the status of current actions from External Audit Action Plans at 31 March 2012.

## **2.0 SUMMARY**

- 2.1 The Chief Internal Auditor co-ordinates follow up reporting on current actions arising from External Audit Action Plans on a monthly basis with regular reporting to CMT and the Audit Committee.
- 2.2 There were 6 actions due for completion by 31 March 2012, 5 of which have been reported as completed by management and action in relation to one item has been revised.

## **3.0 RECOMMENDATIONS**

- 3.1 It is recommended that members note the progress to date in relation to the implementation of external audit actions.

**Aubrey Fawcett**  
**Corporate Director**  
**Environment, Regeneration and Resources**

## **4.0 BACKGROUND**

- 4.1 External Audit regularly report findings and action plans to relevant Council Officers and the Audit Committee as part of their annual audit plan.
- 4.2 A follow up process is now in place to allow follow up of outstanding external audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to CMT and the Audit Committee.

## **5.0 IMPLICATIONS**

- 5.1 Legal: There are no legal implications arising from this report.  
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 implications arising from this report.

## **6.0 CONSULTATIONS**

- 6.1 Relevant Officers were asked to provide updates to the report as appropriate.

## **7.0 LIST OF BACKGROUND PAPERS**

- 7.1 External Audit reports. Copies available from Andi Priestman, Chief Internal Auditor.

**INVERCLYDE COUNCIL INTERNAL AUDIT**  
**REPORT TO AUDIT COMMITTEE ON**  
**STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**  
**AT 31 MARCH 2012**

**Summary: Section 1 Summary of Management Actions due for completion by 31/03/12**

There were 6 items due for completion by 31 March 2012 of which 5 items have been reported as completed by management and action in relation to one item has been revised.

**Section 2 Summary of Current Management Actions Plans at 31/03/12**

At 31 March 2012 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/03/12**

At 31 March 2012 there was a total of 13 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 March 2012 there was a total of 2 of the 13 audit action points where the agreed deadline had been missed.

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.03.12**

**SECTION 2**

Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*	No action proposed
Environment, Regeneration and Resources	6	5	1		
Community Health and Care Partnership (CHCP)	0				
Education, Communities and Organisational Development	0				
<b>Total</b>	<b>6</b>	<b>5</b>	<b>1</b>		

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

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.03.12**

**SECTION 3**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Chief Executive</b>	
Due for completion June 2012	1
<b>Total Actions</b>	<b>1</b>
<b>Environment, Regeneration and Resources</b>	
Due for completion June 2012	2
Due for completion August 2012	1
Due for completion March 2014	1
<b>Total Actions</b>	<b>4</b>
<b>CHCP</b>	
Due for completion December 2012	2
<b>Total Actions</b>	<b>2</b>
<b>Education, Communities and Organisational Development</b>	
Due for completion July 2012	1
Due for completion September 2012	2
Due for completion October 2012	1
Due for completion March 2013	2
<b>Total Actions</b>	<b>6</b>
<b>Total current actions:</b>	<b>13</b>

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

**CURRENT MANAGEMENT ACTIONS AS AT 31.03.12**

**SECTION 3**

**Chief Executive**

Action	Owner	Expected Date
<b>Annual Report to Members 2010/2011 (October 2011)</b>		
<b>Clyde Valley Shared Support Services/Alternative Savings</b> The four Councils that have agreed to continue to participate in Shared Support Services are currently reviewing the Detailed Business Case to take account of the reductions in the number of partners. The review will identify revised investment requirements and savings and further develop the governance proposals. Proposed savings have not yet been factored into Inverclyde Council's Budget projections from this work.	Chief Executive	30.06.12

**Environment, Regeneration and Resources**

Action	Owner	Expected Date
<b>Annual Report to Members 2009/10 (November 2010)</b>		
<b>Strategic Procurement Framework</b> Revised Procurement Strategy Action Plan to be implemented over 2012/14. This will be subject to Policy & Resources approval in November 2011.	Chief Financial Officer	31.03.14
<b>Annual Report to Members 2008/2009 (October 2009)</b>		
<b>Asset Management</b> A detailed action plan will be developed and finalised in relation to the implementation of PAMIS.	Corporate Director Environment, Regeneration & Resources	07.06.12*
<b>Review of Governance Arrangements and Main Financial Systems (May 2011)</b>		
<b>Governance Documentation</b> The Scheme of Delegation will be reviewed and updated in line with the Committee Structure.	Head of Legal & Democratic Services	30.06.12
<b>Annual Report to Members 2010/2011 (October 2011)</b>		
<b>Roads Condition</b> A report was submitted to Safe and Sustainable Committee on 25 <sup>th</sup> October seeking approval to the proposed programme of projects funded from the additional £1million funding approved at the P&R Committee. The report was agreed by members. The additional funding will be allocated over 2011-12 and 2012-13 financial periods.	Head of Environmental & Commercial Services	31.08.12

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

**CURRENT MANAGEMENT ACTIONS AS AT 31.03.12**

**SECTION 3**

**CHCP**

Action	Owner	Expected Date
<b>Data Handling Overview (June 2009)</b>		
The draft information classification scheme will be agreed and approved.	<b>Corporate Director CHCP</b>	<b>31.12.12</b>
The information assets register will be implemented in conjunction with the approval of the information classification scheme.	<b>Corporate Director CHCP</b>	<b>31.12.12</b>

**Education, Communities & Organisational Development**

Action	Owner	Expected Date
<b>Annual Report to Members 2009/10 (November 2010)</b>		
<b>Performance Management</b>		
The new performance management system, Inverclyde Performs, is due for a phased roll out from January 2010. Performance management across the council is due to be embedded within this system by July 2012.	<b>Head of OD, HR &amp; Communications</b>	<b>31.07.12</b>
The Council believes that the SP&PM framework provides members with a broad range of performance information at a corporate and service level and enables members and management to make an informed judgement on where improvement is required.		
The Council will take account of the comments made by AS with regard to the public performance report in the development of the 2010/11 PPR.	<b>Head of OD, HR &amp; Communications</b>	<b>31.10.12</b>
<b>Review of Governance Arrangements and Main Financial Systems (May 2011)</b>		
<b>Workforce Planning</b>		
The next phase Succession Planning will commence in the summer and completed by 31 December 2011.	<b>Head of OD, HR &amp; Communications</b>	<b>31.03.13*</b>
Workforce Analysis will be informed by number of other reviews being carried out in the services and be completed 31 March 2013.	<b>Head of OD, HR &amp; Communications</b>	<b>31.03.13</b>
<b>Annual Report to Members 2010/2011 (October 2011)</b>		
<b>Workforce Planning – Managing a Reduced Workforce</b> Advice on Succession Planning to be issued by Organisational Development by end of 2011 for Services to implement from January 2012. New Workforce Development strategy for September 2012 and will also include aims in relation to Workforce Planning.	<b>Head of OD, HR &amp; Communications</b>	<b>30.09.12</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

**CURRENT MANAGEMENT ACTIONS AS AT 31.03.12**

**SECTION 3**

**Education, Communities & Organisational Development (Continued)**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Strategic Plans</b> The Outcomes set out in both the Council's Corporate Plan and the partnership Single Outcome Agreement are agreed as long term goals which will continue to inform the strategic direction for the Council. Work is ongoing through the Strategic Planning and Performance Management Board (SPPMB) regarding the strategic planning framework and how this will develop in the near future.	<b>Head of OD, HR &amp; Communications</b>	<b>30.09.12</b>



**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS  
ANALYSIS OF MISSED DEADLINES**

**SECTION 4**

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
<b>Review of Governance Arrangements and Main Financial Systems (May 2011)</b>	<b>Workforce Planning</b> The next phase Succession Planning will commence in the summer and completed by 31 December 2011.	<b>31.12.11</b>	<b>31.03.13</b>	Guidance has been issued to Heads of Service for the implementation of Succession Planning. Relevant sessions will be held with DMTs over the course of 2012 to introduce the new guidance and support the embedding of the process within the Council.
<b>Annual Report to Members 2008/2009 (October 2009)</b>	<b>Asset Management</b> A detailed action plan will be developed and finalised in relation to the implementation of PAMIS.	<b>31.03.12</b>	<b>07.06.12</b>	A number of upgrades have been made to the PAMIS system and the action plan is being updated to reflect progress made. A report and presentation will be made to CMT outlining the proposals for progressing the implementation of the system.