

Report To:	Audit Committee	Date:	21 August 2012
Report By:	Corporate Director Environment, Regeneration and Resources	Report No:	AC/45/12/AF/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	External Audit Action Plans - Current Actions		

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 30 June 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 3 actions due for completion by 30 June 2012, all of which have 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 coordinated 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 30 JUNE 2012

Summary: Section 1 Summary of Management Actions due for completion by 30/06/12

There were 3 items due for completion by 30 June 2012 and action in relation to all 3 items has been revised.

Section 2 Summary of Current Management Actions Plans at 30/06/12

At 30 June 2012 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 30/06/12

At 30 June 2012 there was a total of 13 current audit action points.

Section 4 Analysis of Missed Deadlines

At 30 June 2012 there was a total of 4 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 30.06.12

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
Chief Executive	1		1		
Environment, Regeneration and Resources	2		2		
Community Health and Care Partnership (CHCP)					
Education, Communities and Organisational Development					
Total	3		3		

* 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 30.06.12

SECTION 3

CURRENT ACTIONS BY DIRECTORATE

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

**INVERCLYDE COUNCIL INTERNAL AUDIT
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STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 30.06.12

SECTION 3

Chief Executive

Action	Owner	Expected Date
Annual Report to Members 2010/2011 (October 2011)		
Clyde Valley Shared Support Services/Alternative Savings 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	31.10.12*

Environment, Regeneration and Resources

Action	Owner	Expected Date
Annual Report to Members 2009/10 (November 2010)		
Strategic Procurement Framework 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
Annual Report to Members 2008/2009 (October 2009)		
Asset Management A detailed action plan will be developed and finalised in relation to the implementation of PAMIS.	Corporate Director Environment, Regeneration & Resources	31.08.12*
Review of Governance Arrangements and Main Financial Systems (May 2011)		
Governance Documentation The Scheme of Delegation will be reviewed and updated in line with the Committee Structure.	Head of Legal & Democratic Services	31.10.12*
Annual Report to Members 2010/2011 (October 2011)		
Roads Condition A report was submitted to Safe and Sustainable Committee on 25 th 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
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CURRENT MANAGEMENT ACTIONS AS AT 30.06.12

SECTION 3

CHCP

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

Education, Communities & Organisational Development

Action	Owner	Expected Date
Annual Report to Members 2009/10 (November 2010)		
Performance Management		
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.	Head of OD, HR & Communications	31.07.12
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.	Head of OD, HR & Communications	31.10.12
Review of Governance Arrangements and Main Financial Systems (May 2011)		
Workforce Planning		
The next phase Succession Planning will commence in the summer and completed by 31 December 2011.	Head of OD, HR & Communications	31.03.13*
Workforce Analysis will be informed by number of other reviews being carried out in the services and be completed 31 March 2013.	Head of OD, HR & Communications	31.03.13
Annual Report to Members 2010/2011 (October 2011)		
Workforce Planning – Managing a Reduced Workforce 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.	Head of OD, HR & Communications	30.09.12

* See Analysis of Missed Deadlines – Section 4

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CURRENT MANAGEMENT ACTIONS AS AT 30.06.12

SECTION 3

Education, Communities & Organisational Development (Continued)

Action	Owner	Expected Date
Strategic Plans 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.	Head of OD, HR & Communications	30.09.12

**INVERCLYDE COUNCIL INTERNAL AUDIT
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ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Review of Governance Arrangements and Main Financial Systems (May 2011)	Workforce Planning The next phase Succession Planning will commence in the summer and completed by 31 December 2011.	31.12.11	31.03.13	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.
Annual Report to Members 2008/2009 (October 2009)	Asset Management A detailed action plan will be developed and finalised in relation to the implementation of PAMIS.	31.03.12 07.06.12	31.08.12	A report has been prepared together with a presentation for the CMT setting out required resources necessary to implement the action plan. Further discussions have taken place to refine the report which will then be presented to CMT in August.
Annual Report to Members 2010/11 (October 2011)	Clyde Valley Shared Support Services/ Alternative Savings 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.	30.06.12	31.10.12	The revised CVSSS Financial Model was issued to the 4 Chief Executives last week and a meeting has been organised for late August. Thereafter reports will be submitted to Council.

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ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Review of Governance Arrangements and Main Financial Systems (May 2011)	Scheme of Delegation The Scheme of Delegation will be reviewed and updated in line with the Committee Structure.	30.06.12	31.10.12	The Scheme of Delegation is in the process of being reviewed and updated and it is anticipated that the work will be completed by end of October 2012.