Inverclyde council

Report To:	**Audit Committee**	**Date:**	**16 October 2012**
Report By:	**Corporate Director Environment, Regeneration and Resources**	**Report No:**	**AC/51/12/AF/APr**
Contact Officer:	**Andi Priestman**	**Contact No:**	**01475 712251**
Subject:	**Internal Audit Progress Report – 30 July to 21 September 2012**		

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 30 July to 21 September is attached as an Appendix to this report **Apx 1** since its content is essential to the understanding of the Council's control environment.

2.0 SUMMARY

2.1 One internal audit report has been finalised since the last Audit Committee meeting:

- Insurance

2.2 This report contains a total of 7 issues, categorised as follows:

Red	Amber	Green
0	1	6

2.3 The 2012/13 audit plan is progressing well and the current status of the plan is as follows:

Stage	Number of Reports
Final Report	2
Draft Report	1
Fieldwork Complete	0
Fieldwork in Progress	2
Planning	2
Not started	4
Total	11

3.0 RECOMMENDATIONS

3.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 30 July to 21 September 2012.

Aubrey Fawcett
Corporate Director Environment, Regeneration and Resources

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.

Inverclyde
council

Audit Committee Report
Report on Internal Audit Activity from
30 July to 21 September 2012

Section	**Contents**	**Page**

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	• 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	• 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	• 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 One report has been finalised since the August 2012 Audit Committee, which is 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.

	Grading			
Reports finalised since previous Audit Committee	**Red**	**Amber**	**Green**	**Total Number of Issues**
2012/2013 plan				
Insurance	0	1	6	**7**
Total	**0**	**1**	**6**	**7**

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 after 30 July 2012.

Insurance

2.2 The Insurance Section administers the insurance function in accordance with the Council's Financial Regulations. It is responsible for handling the insurance business of the Council, ensuring that appropriate and adequate insurance arrangements are in place. The service aims to deliver an effective and efficient service to all its customers.

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 faced by Inverclyde Council in relation to Insurance.

2.4 The overall control environment opinion for this audit review was **Satisfactory**. The review identified one AMBER issues as follows:

Compliance with Record Retention Periods
Insurance files containing paper copy of claims are retained for 6 years from the date of settlement and then destroyed. Details of claims are also held electronically in an insurance database, together with scanned copies of documents. However, electronic records have been held since the system was introduced in 1996 and none have ever been deleted. This includes scanned copies of documents which are held in hard copy files. There is a risk that electronic insurance files are being held longer than the timescales set out in the retention policy.

The review identified a total of 7 issues, one of which we consider to be individually significant, and an action plan is in place to address all issues by 28 February 2013.

3.   Audit Plan for 2012/13 – Progress to 27 July 2012

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
Risk-Based Reviews							
Business Continuity Management							
Performance Management	√						
Software Licensing	√	√	√				
Supply Teacher Management	√	√	√				
Licensing							
Limited Scope Financial System Reviews							
Cash Collection	√						
Insurance	√	√	√	√	√	√	October 12
Arms Length Organisation Reviews							
Inverclyde Leisure Trust – Control Risk Self-Assessment							
Compliance Reviews							
Carbon Management Plan							
Performance Reviews							
Statutory Performance Indicators	√	√	√	√	√	√	August 12
CSA Education							
CSA CHCP	√	√	√				
Corporate Governance							
SSIFC 2011/12	Input provided by CIA.						
Projects/Key Change Initiatives							
Information Governance and Management	Input provided by CIA.						

4   Ad hoc activities undertaken since the previous Audit Committee

4.1   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.

4.2   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 input to FOI requests as appropriate.
- Provision of advice to Procurement team in relation to new procurement portal.

INVERCLYDE COUNCIL INTERNAL AUDIT

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
AT 31 AUGUST 2012

Summary: **Section 1** **Summary of Management Actions due for completion by 31/08/12**

There were 2 items due for completion by 31 August 2012, both of which have been reported as completed by management.

Section 2 **Summary of Current Management Actions Plans at 31/08/12**

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

Section 3 **Current Management Actions at 31/08/12**

At 31 August 2012 there was a total of 28 current audit action points.

Section 4 **Analysis of Missed Deadlines**

At 31 August 2012 there was a total of 13 of the 28 audit action points where the agreed deadline 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 31.08.12

SECTION 2

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Environment, Regeneration & Resources	2	2		
Community Health & Care Partnership (CHCP)				
Education, Communities and Organisational Development				
Total	**2**	**2**		

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

In addition, the undernoted action has now been completed by management.

Action	Owner	Expected Date	Management Comments
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.	**Head of OD, HR and Communications**	**To be advised***	A rolling programme of retrospective checks is now underway for relevant roles covered by the legislation.

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 31.08.12

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Environment, Regeneration and Resources	
Due for completion October 2012	5
Due for completion November 2012	2
Due for completion December 2012	3
Due for completion January 2013	1
Due for completion February 2013	1
Total Actions	**12**
Community Health and Care Partnership	
Due for completion December 2012	8
Completion Date to be advised	2
Total Actions	**10**
Education, Communities and Organisational Development	
Due for completion September 2012	1
Due for completion October 2012	1
Due for completion November 2012	1
Due for completion March 2013	1
Completion Date to be advised	2
Total Actions	**6**
Total current actions:	**28**

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 31.08.12

SECTION 3

Environment, Regeneration and Resources

Action	Owner	Expected Date
Customer Services Review (April 2012)		
Quality assurance over incoming telephone calls (Amber) Specify, scope and cost purchase and maintenance costs for voice recorder software for all CSC activity and potential expansion. No budget provision available, bid will require to be made for appropriate funding.	**Revenues and Customer Services Manager**	**31.12.12**
In the interim period, develop process for recording ad-hoc calls for QA purposes, as much as functionality allows.	**Revenues and Customer Services Manager**	**31.10.12**
Information for managing the staff/customer interface (Amber) Scope and document expectations of CSR in terms of non-council enquiries and general Council enquiries	**Revenues and Customer Services Manager**	**31.10.12**
CSC & Corporate Communications Manager to formalise & document procedure CC for keeping CSC update of any events/relevant information. (Process to be included for Services advising CSC within SLA)	**Revenues and Customer Services Manager**	**31.10.12**
Customer Service Strategy (Amber) Complete SLA with services below; ➢ Education ➢ Licensing / Legal ➢ Procurement ➢ Human Resources ➢ Corporate Communication ➢ Roads / Transport / Waste Collection ➢ Environmental / Streetscene / Registrars ➢ Safer Communities / Pest Control ➢ Revenues ➢ Benefits	**Revenues and Customer Services Manager**	**31.12.12**
Customer Service Strategy which incorporates CIVICA findings, workstream savings and Corporate Management restructure will be finalised.	**Revenues and Customer Services Manager**	**31.12.12**

* See 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)
CURRENT MANAGEMENT ACTIONS AS AT 31.08.12

SECTION 3

Environment, Regeneration and Resources (Continued)

Action	Owner	Expected Date
Customer Services Review (April 2012)		
Adequacy of Training Needs Analysis (Amber) Review Senior CSR activity and responsibilities and incorporate any single dependencies within this.	**Revenues and Customer Services Manager**	**30.11.12**
Document process currently in place re self evaluations and training plan to include all CSC staff.	**Revenues and Customer Services Manager**	**31.01.13**
Managing transactions which require to be reversed (Amber) (Amber) Process in place to review this weekly and account for all reversals and any discrepancies, including monthly review by Customer Service Manager.	**Revenues and Customer Services Manager**	**31.10.12**
Managing access rights to the LAGAN system (Amber) Document process for managing LAGAN access including requests, removals, restrictions and review.	**Revenues and Customer Services Manager**	**31.10.12**
Limited Scope Finance Review – Debtors (May 2012)		
Managing Credit Balances (Amber) A full review of the credit balances held on debtors' accounts will be undertaken and a revised procedure for managing credit balances will be written and implemented.	**Principal Accountant (Exchequer)**	**30.11.12**
Insurance (August 2012)		
Compliance with Record Retention Periods (Amber) The electronic records held in the insurance database will be reviewed in terms of the policy for the retention and disposal of insurance documents, to ensure compliance with retention periods for both electronic and paper records. The capabilities of Figtree will be investigated to determine the requirement to hold paper copy insurance files.	**Principal Accountant (Exchequer)**	**28.02.13**

* See 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)
CURRENT MANAGEMENT ACTIONS AS AT 31.08.12

SECTION 3

Community Health & Care Partnership

Action	Owner	Expected Date
Homelessness (January 2010)		
Writing-off irrecoverable rent arrears (Amber) Management will review current arrears position and consider write off. Management will consider processes and procedures for monitoring bad debts and introduce a system for write offs which will include: (a) Submitting cases to Chief Financial Officer for write off approval in order to comply with Council Financial Regulations (b) Seeking advice from the Social Work Accountant on how to create ongoing bad debt provision to fund write offs (c) maintaining adequate records of all write off activity	**Service Manager (Homelessness)**	**To be advised***
Protecting client information from loss or damage (Amber) Management will discuss the following actions with ICT, consider full integration with SWIFT and obtain best practice advice from ICT Services regarding the business continuity issues surrounding the database, including the feasibility of moving the system to be centrally managed by ICT;	**Service Manager/AFO (Homelessness)**	**To be advised***
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.	**Corporate Director CHCP**	**31.12.12***
Consideration will be given to establishing a clear desk policy for all staff with access to the Council's information.	**Corporate Director CHCP**	**31.12.12***
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 CHCP**	**31.12.12***
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 CHCP**	**31.12.12***

* See Analysis of Missed Deadlines – Section 4

SECTION 3

Community Health & Care Partnership (Continued)

Action	Owner	Expected Date
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.	**Corporate Director CHCP**	**31.12.12***
Process (Amber) Processes will be developed and implemented to strengthen the system of internal control over information governance and management. This will include: • Developing and implementing a data/information classification system • Identifying owners for critical information and systems • Ensuring important papers and removable storage media are protected against theft or copying, such as by locking them away, 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 CHCP**	**31.12.12***
Technology (Amber) Standards and guidance will be prepared to: • Support remote working and ensure workers do not compromise the security of any facilities to which they can be connected. • Ensure that access privileges are revoked immediately when authorised users leave the organisation • Advise staff what to do in the event of a security breach. • Ensure that for new system implementations, an information governance review will form part of the testing and go-live sign off.	**Corporate Director CHCP**	**31.12.12***
Consideration will be given to establishing a dedicated information security function which has council-wide responsibility for promoting and co-ordinating information security across the council, developing information security policies/guidelines, providing expert advice, investigating major information security incidents and conducting security awareness programmes.	**Corporate Director CHCP**	**31.12.12***

* See 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)
CURRENT MANAGEMENT ACTIONS AS AT 31.08.12

SECTION 3

Education, Communities and Organisational Development

Action	Owner	Expected Date
Travel and Subsistence (June 2010)		
The anomaly in the mileage rates where teachers are paid a higher rate will be further investigated and a common approach adopted which uses the Inland Revenue rate of 45p per mile to ensure that all employees are treated fairly and equitably.	**HR Manager (Organisational Development)**	**31.03.13***
Corporate Complaints (June 2010)		
Recording of Complaints (Amber) Management will consider the development of Intelligent eForms as a corporate solution to capturing customer contact in a consistent manner with drop down facility to select type of contact e.g. request for service, complaint, compliment or comment. Management will develop and implement a corporate process for recording of complaints including complainant name, nature/type of complaint, description, timescale for responses, actual response dates, stages of complaint etc. These procedures will then be developed for rolling out to services.	**Corporate Comms Manager**	**To be advised***
Reporting of Complaints (Amber) Procedures will be developed, documented and implemented for reporting of complaints to P&R committee. This will include the total number of complaints received, the stage of complaints received and the percentage of complaints responded to within agreed timescales.	**Corporate Comms Manager**	**To be advised***
Statutory Performance Indicators 2011/12 (July 2012)		
Web use for Libraries & Museum – SPI Indicators 11-12 (Amber) Management should improve the process for capturing "virtual visits" made to the Libraries and Museum	**Libraries and Museums Manager**	**31.10.12**

* See 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)
ANALYSIS OF MISSED DEADLINES

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Homelessness (January 2010)	**Protecting client information from loss or damage (Amber)** Management will discuss the following actions with ICT, consider full integration with SWIFT and obtain best practice advice from ICT Services regarding the business continuity issues surrounding the database, including the feasibility of moving the system to be centrally managed by ICT.	**31.03.10** **30.06.10** **31.12.10** **31.05.11** **30.09.11** **31.03.12**	**To be advised**	ICT has recently started work on these issues in conjunction with AVD Ltd. Co-ordination with both management and the company will be required along with the technical aspects of the database being on a separate server whilst ensuring the "front end" processes for users remain.
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**	**31.12.12**	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.
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**	**31.12.12**	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.

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
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**	**31.12.12**	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.
Information Governance and Management (May 2009)	**Organisation (Red)** Consideration will be given to establishing a clear desk policy for all staff with access to the Council's information.	**31.08.10**	**31.12.12**	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.
Homelessness (January 2010)	**Writing-off irrecoverable rent arrears (Amber)** Management will review current arrears position and consider write off. Management will consider processes and procedures for monitoring bad debts and introduce a system for write offs.	**30.09.10 31.12.10 31.05.11 30.09.11 31.01.12 30.06.12**	**To be advised**	Discussions are taking place with RSL regarding the use of their system to manage rent arrears for current and former tenants. Relevant action will then be taken.
Travel and Subsistence (June 2010)	**Value for Money – Mileage Claims (Amber)** The anomaly in the mileage rates where teachers are paid a higher rate will be further investigated and a common approach adopted which uses the Inland Revenue rate of 45p per mile to ensure that all employees are treated fairly and equitably.	**31.12.10 31.03.11 30.04.11 30.09.11 31.03.12**	**31.03.13**	A report has been presented to and approved by CMT. New policy will be in place by the end of the financial year.

**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
Corporate Complaints (June 2010)	**Reporting of Complaints (Amber)** Procedures will be developed, documented and implemented for reporting of complaints to P&R committee. This will include the total number of complaints received, the stage of complaints received and the percentage of complaints responded to within agreed timescales.	**31.01.11 30.04.11 30.06.11 31.07.12**	**To be advised**	A paper was presented to CMT in early 2012 regarding Complaints Handling. A new Corporate Communications Manager has been recruited and will take these actions forward.
Corporate Complaints (June 2010)	**Recording of Complaints (Amber)** Management will develop and implement Intelligent eForms as a corporate solution to capturing customer contact in a consistent manner with drop down facility to select type of contact e.g. request for service, complaint, compliment or comment. Management will develop and implement a corporate process for recording of complaints including complainant name, nature/type of complaint, description, timescale for responses, actual response dates, stages of complaint etc. These procedures will then be developed for rolling out to services.	**31.01.11 30.04.11 30.06.11 31.07.12**	**To be advised**	A paper was presented to CMT in early 2012 regarding Complaints Handling. A new Corporate Communications Manager has been recruited and will take these actions forward.

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
Information Governance and Management (May 2009)	**People (Red)** Security awareness will be promoted using materials such as brochures, posters or web based documents and through structured education/training programmes and computer based training. Training will be compulsory for all staff to create security positive behaviour.	31.03.11	31.12.12	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions. This action has been deferred to end of December 2012.
Information Governance and Management (May 2009)	**Process (Amber)** Processes will be developed and implemented to strengthen the system of internal control over information governance and management. This will include: • 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.	31.03.11	31.12.12	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions. This action has been deferred to end of December 2012.

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
Information Governance and Management (May 2009)	**Technology (Amber)** Standards and guidance will be prepared to: • Support remote working and ensure workers do not compromise the security of any facilities to which they can be connected. • Ensure that access privileges are revoked immediately when authorised users leave the organisation. • Advise staff what to do in the event of a security breach. • Ensure that for new system implementations, an information governance review will form part of the testing and go-live sign off.	**31.03.11** **31.03.12**	**31.12.12**	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions. This action has been deferred to end of December 2012.
Information Governance and Management (May 2009)	**Technology (Amber)** Consideration will be given to establishing a dedicated information security function which has council-wide responsibility for promoting and co-ordinating information security across the council, developing information security policies/guidelines, providing expert advice, investigating major information security incidents and conducting security awareness programmes.	**31.03.12**	**31.12.12**	This action will be reviewed in conjunction with the other technology actions which are due for completion by end of December 2012.

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

The following table sets out the total number of agreed actions raised by audit year together with their completion status as at 31 August 2012.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions		
			Red	Amber	Green
2006/2007	26	26	0	0	0
2007/2008	174	174	0	0	0
2008/2009	214	207	5	2	0
2009/2010	194	173	0	5	16
2010/2011	118	112	0	0	6
2011/2012	62	37	0	14	11
2012/2013	11	0	0	2	9
Total	**799**	**729**	**5**	**23**	**42**