
Report To:	Audit Committee	Date:	8 January 2013
Report By:	Corporate Director Environment, Regeneration & Resources	Report No:	AC/53/13/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 31 October 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 2 actions due for completion by 31 October 2012, both of which have been reported as completed by management.

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 & 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 OCTOBER 2012

Summary: Section 1 Summary of Management Actions due for completion by 31/10/12

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

In addition, one item with a completion date of 30 November 2012 has also been reported as completed.

Section 2 Summary of Current Management Actions Plans at 31/10/12

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

Section 3 Current Management Actions at 31/10/12

At 31 October 2012 there was a total of 10 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 October 2012 there was a total of 2 of the 10 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 31.10.12

SECTION 1

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

Completed Action – 31/10/12

Governance Documentation

The Scheme of Delegation will be reviewed and updated in line with the Committee Structure.

Public Performance Report

The Council will take account of the comments made by Audit Scotland with regard to the public performance report in the development of the 2010/11 PPR.

In addition, one action with a completion date of 30 November 2012 has also been reported as completed as follows:

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	30.11.12*

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

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.10.12

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Environment, Regeneration and Resources	
Due for completion January 2013	1
Due for completion March 2013	1
Due for completion May 2013	1
Due for completion June 2013	1
Due for completion September 2013	1
Total Actions	5
CHCP	
Due for completion December 2012	2
Total Actions	2
Education, Communities and Organisational Development	
Due for completion March 2013	3
Total Actions	3
Total current actions:	10

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

CURRENT MANAGEMENT ACTIONS AS AT 31.10.12

SECTION 3

Environment, Regeneration and Resources

Action	Owner	Expected Date
ISA 260 (September 2012)		
<p>Information Technology – Disaster Recovery (Deficiency) ICT Recovery Plan is being developed in conjunction with the Joint Civil Contingencies Service.</p>	Transitional Head of ICT	30.09.13
<p>Information Technology – ICT Strategy (Deficiency) The ICT Strategy will be developed and a report provided for Committee approval.</p>	Transitional Head of ICT	31.03.13
<p>Information Technology – Privileged Access (Deficiency) ICT will issue a communication to Heads of Service regarding Super Users carrying out this task.</p>	Transitional Head of ICT	31.01.13
<p>Information Technology – Audit Log (Green) It is a requirement of Public Sector Network compliance that the Council will have the appropriate systems in place by May 2013.</p>	Transitional Head of ICT	31.05.13
<p>Information Technology – Change Management (Green) A change management process will be documented in respect of major upgrades and routine requests.</p>	Transitional Head of ICT	30.06.13

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

* 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 31.10.12

SECTION 3

Education, Communities & Organisational Development

Action	Owner	Expected Date
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 will also include aims in relation to Workforce Planning.	Head of OD, HR & Communications	31.03.13*

* See Analysis of Missed Deadlines – Section 4

**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
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 2010/11 (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 will also include aims in relation to Workforce Planning.	30.09.12	31.03.13	The current workforce development strategy is 09-12. The workforce development strategy for 2013-2016 will be presented to CMT by December 2012 and then presented for approval to P&R in February 2013.