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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>7 January 2014</b>
<b>Report By:</b>	<b>Acting Corporate Director Environment, Regeneration &amp; Resources</b>	<b>Report No:</b>	<b>AC/71/14/AP/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 October 2013.

## **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 no actions due for completion by 31 October 2013.
- 2.3 There are a total of 3 current external audit actions.

## **3.0 RECOMMENDATIONS**

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

**Alan Puckrin**  
**Acting 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 2013**

**Summary: Section 1 Summary of Management Actions due for completion by 31/10/13**

There were no items due for completion by 31 October 2013.

**Section 2 Summary of Current Management Actions Plans at 31/10/13**

At 31 October 2013 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/10/13**

At 31 October 2013 there was a total of 3 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 October 2013 there was a total of 3 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 31.10.13**

**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					
Community Health and Care Partnership (CHCP)					
Education, Communities and Organisational Development					
<b>Total</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 31.10.13**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion March 2014	2
<b>Total Actions</b>	<b>2</b>
<b>CHCP</b>	
Due for completion October 2014	1
<b>Total Actions</b>	<b>1</b>
<b>Total current actions:</b>	<b>3</b>

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

**CURRENT MANAGEMENT ACTIONS AS AT 31.10.13**

**SECTION 3**

**Environment, Regeneration and Resources**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>ISA 260 (September 2012)</b>		
<b>Information Technology – Disaster Recovery (Green)</b> ICT Recovery Plan is being developed in conjunction with the Joint Civil Contingencies Service.	<b>Transitional Head of ICT</b>	<b>31.03.14*</b>
<b>Annual Report to Members on the 2011-2012 Audit (November 2012)</b>		
<b>Risk Management</b> It is anticipated that a full overview report will be presented to members in April 2013.	<b>Chief Internal Auditor</b>	<b>31.03.14*</b>

**CHCP**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Data Handling Overview (June 2009)</b>		
The information assets register will be implemented in conjunction with the approval of the information classification scheme.	<b>Corporate Director CHCP</b>	<b>31.10.14*</b>

\* 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**

<b>Report</b>	<b>Outstanding Actions</b>	<b>Original Date</b>	<b>Revised Date</b>	<b>Management Comments</b>
<b>Data Handling Overview (June 2009)</b>	The information assets register will be implemented in conjunction with the approval of the information classification scheme.	<b>31.12.12</b>	<b>31.10.14</b>	The Information Governance and Management Working Group are currently reviewing the agreed action plan to ensure actions are appropriately prioritised and take account recent changes in legislation, eg Public Records (Scotland) Act 2011.
<b>Members Letter 2011-12 (November 2012)</b>	<b>Risk Management</b> It is anticipated that a full overview report will be presented to members in April 2013.	<b>30.04.13</b>	<b>31.03.14</b>	Existing service risk registers have been reviewed and updated for ERR and EC&OD directorates. In relation to CHCP, meetings have taken place with NHS Risk Management team and it has been agreed that joint risk registers will be developed at workshops being organised for Q4 2013. Two risk registers have been developed and the remaining registers will be developed by early December. Aggregated reporting will be able to be developed thereafter.
<b>ISA 260 (September 2012)</b>	<b>Information Technology – Disaster Recovery (Green)</b> ICT Recovery Plan is being developed in conjunction with the Joint Civil Contingencies Service.	<b>30.09.13</b>	<b>31.03.14</b>	Due to resource constraints this action has been delayed. A new member of staff has been appointed by the JCCS which will assist in completing this action.