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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>25 February 2014</b>
<b>Report By:</b>	<b>Acting Corporate Director Environment, Regeneration &amp; Resources</b>	<b>Report No:</b>	<b>AC/74/14/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 December 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 December 2013.
- 2.3 There are a total of 5 current external audit actions being progressed by Officers.

## **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 in place to allow follow up of current 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 CURRENT STATUS**

- 5.1 There are 5 current audit actions being progressed by Officers. No actions were due for completion by 31 December 2013.

## **6.0 IMPLICATIONS**

### **6.1 Finance**

There are no direct financial implications arising from this report.

### **6.2 Legal**

There are no direct legal implications arising from this report.

### **6.3 Human Resources**

There are no direct HR implications arising from this report.

### **6.4 Equalities**

There are no direct equalities implications arising from this report.

### **6.5 Repopulation**

There are no direct repopulation implications arising from this report.

## **7.0 CONSULTATIONS**

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

## **8.0 LIST OF BACKGROUND PAPERS**

- 8.1 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 DECEMBER 2013**

**Summary: Section 1 Summary of Management Actions due for completion by 31/12/13**

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

**Section 2 Summary of Current Management Actions Plans at 31/12/13**

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

**Section 3 Current Management Actions at 31/12/13**

At 31 December 2013 there was a total of 5 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 December 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 31.12.13**

**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 31.12.13**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion March 2014	3
Due for completion December 2014	1
<b>Total Actions</b>	<b>4</b>
<b>CHCP</b>	
Due for completion October 2014	1
<b>Total Actions</b>	<b>1</b>
<b>Total current actions:</b>	<b>5</b>

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

**CURRENT MANAGEMENT ACTIONS AS AT 31.12.13**

**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>
<b>Annual Report to Members on the 2012-2013 Audit (November 2013)</b>		
<b>Governance of Associates</b> A new Joint Operating Plan 2013/17 is being finalised by ri and the Council in consultation with partners and is due to be presented to the Council and ri Board in March 2014 for approval.	<b>Acting Corporate Director ERR</b>	<b>31.03.14</b>
<b>Commissioning</b> Officers will undertake a review of current policies/practices against good practice and develop proposals for members to consider by December 2014.	<b>Acting Corporate Director ERR</b>	<b>31.12.14</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 classification system was approved at P&R Committee on 13 August 2013.  A progress report was presented to February P&R Committee. A records management sub-group has been formed and will take the remaining action forward.
<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 joint risk registers have been developed in Q4 2013. Aggregated reporting will be now 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.