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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>22 April 2014</b>
<b>Report By:</b>	<b>Acting Corporate Director Environment, Regeneration &amp; Resources</b>	<b>Report No:</b>	<b>AC/78/14/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 28 February 2014.

## **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 28 February 2014.
- 2.3 There is 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 28 February 2014.

## 6.0 IMPLICATIONS

### Finance

- 6.1 There are no direct financial implications arising from this report.

Financial Implications:

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

### Legal

- 6.2 There are no direct legal implications arising from this report.

### Human Resources

- 6.3 There are no direct HR implications arising from this report.

### Equalities

- 6.4 There are no direct equalities implications arising from this report.

### Repopulation

- 6.5 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 28 FEBRUARY 2014**

**Summary: Section 1 Summary of Management Actions due for completion by 28/02/14**

There were no items due for completion by 28 February 2014.

**Section 2 Summary of Current Management Actions Plans at 28/02/14**

At 28 February 2014 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 28/02/14**

At 28 February there was a total of 5 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 28 February 2014 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 28.02.14**

**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 28.02.14**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion March 2014	2
Due for completion October 2014	1
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 28.02.14**

**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>31.10.14*</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>31.10.14</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 and these are currently being finalised to allow aggregated reporting to be undertaken.
<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>	The ICT Recovery Plan has been drafted and submitted to JCCS for information and comment.