
Report To:	Audit Committee	Date:	06 January 2015
Report By:	Corporate Director Environment, Regeneration & Resources	Report No:	AC/01/15/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 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 31 October 2014. There are 7 current external audit actions being progressed by officers.
- 2.3 The CMT has reviewed and agreed the current status of 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.

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 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 7 current audit actions being progressed by officers. No actions were due for completion by 31 October 2014.
- 5.2 The CMT has reviewed and agreed the current status of actions.

6.0 IMPLICATIONS

6.1 Finance

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					

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 OCTOBER 2014

Summary: Section 1 Summary of Management Actions due for completion by 31/10/14

There were no items due for completion by 31 October 2014.

Section 2 Summary of Current Management Actions Plans at 31/10/14

At 31 October 2014 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/10/14

At 31 October 2014 there was a total of 7 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 October 2014 there was a total of 2 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 31.10.14

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					
Total					

* 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 31.10.14

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Environment, Regeneration and Resources	
Due for completion December 2014	1
Due for completion March 2015	1
Due for completion April 2015	1
Due for completion June 2015	2
Due for completion August 2015	1
Total Actions	6
CHCP	
Due for completion March 2015	1
Total Actions	1
Total current actions:	7

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

CURRENT MANAGEMENT ACTIONS AS AT 31.10.14

SECTION 3

Environment, Regeneration and Resources

Action	Owner	Expected Date
Annual Report to Members on the 2011-2012 Audit (November 2012)		
Risk Management A full overview report will be presented to members.	Chief Internal Auditor	31.03.15*
Annual Report to Members on the 2012-2013 Audit (November 2013)		
Commissioning Officers will undertake a review of current policies/practices against good practice and develop proposals for members to consider by December 2014.	Corporate Director ERR	31.12.14
ISA 260 (September 2014)		
Revaluations Management will review procedures in order to implement adequate checks and/or reconciliations to ensure where possible that no revaluations are omitted or duplicated.	Chief Financial Officer	30.06.15
Management will review procedures in order to implement adequate checks and/or reconciliations to ensure where possible that no revaluations are omitted or duplicated.	Chief Financial Officer	30.06.15
Annual Report to Members on the 2013-2014 Audit (November 2014)		
Earmarked Reserves The phasing of all EMRs have been reviewed at the start of 2014/15 and is reported to CMT and each Committee. This forms part of senior officer appraisals. Reserves will also be reviewed as part of the 2015/17 budget.	Chief Financial Officer	01.04.15
Budget Monitoring Reports The current presentation of budget movements in Budget Monitoring reports will be reviewed and factored into reports on the 2015/16 budget.	Chief Financial Officer	31.08.15

CHCP

Action	Owner	Expected Date
Data Handling Overview (June 2009)		
The information assets register will be implemented in conjunction with the approval of the information classification scheme.	Corporate Director CHCP	31.03.15*

* 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
Data Handling Overview (June 2009)	The information assets register will be implemented in conjunction with the approval of the information classification scheme.	31.12.12	31.03.15	<p>An Information Asset Register is being developed and will be implemented in conjunction with the approval of the Information Classification scheme.</p> <p>Services are completing and submitting asset inventories however there are still a few outstanding.</p> <p>The objective is to establish a corporate inventory of information that the Council holds as well as a management tool to ensure information activities are monitored. Once Information Asset Officers are identified, and trained, it will allow them apply controls to the information they are responsible for.</p> <p>The IAR will be work in progress and will need to be developed into fully accessible database which employees can access and be aware of what information the Council holds and their associated behaviour and ownership.</p>
Members Letter 2011-12 (November 2012)	Risk Management A full overview report will be presented to members.	30.04.13	31.03.15	Existing service risk registers continue to be reviewed and updated for ERR and EC&OD directorates. Heatmaps have now been developed for Directorate level risks. In relation to CHCP, risk registers were developed in 2014. These are currently being finalised with service management teams to allow aggregated reporting to be undertaken which will then inform the Corporate Risk Register for reporting on key risks to Audit Committee.