
Report To:	Audit Committee	Date:	24 February 2015
Report By:	Corporate Director Environment, Regeneration and Resources	Report No:	AC/03/15/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 December 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 was one action due for completion by 31 December 2014 which has been reported as complete. There are 9 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 9 current audit actions being progressed by officers. There was one action due for completion by 31 December 2014 which has been reported as complete.
- 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 DECEMBER 2014

Summary: Section 1 Summary of Management Actions due for completion by 31/12/14

There was one item due for completion by 31 December 2014 which has been reported as complete by management.

Section 2 Summary of Current Management Actions Plans at 31/12/14

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

Section 3 Current Management Actions at 31/12/14

At 31 December 2014 there was a total of 9 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 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 31.12.14

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	1	1			
Community Health and Care Partnership (CHCP)					
Education, Communities and Organisational Development					
Total	1	1			

* 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 31.12.14

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Environment, Regeneration and Resources	
Due for completion March 2015	1
Due for completion April 2015	2
Due for completion June 2015	3
Due for completion August 2015	1
Due for completion March 2016	1
Total Actions	8
CHCP	
Due for completion March 2015	1
Total Actions	1
Total current actions:	9

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

CURRENT MANAGEMENT ACTIONS AS AT 31.12.14

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*
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
Targeted Follow Up to Audit Scotland Report on Major Capital Investments in Councils (December 2014)		
An update on the action plan will be submitted to April 15 Policy and Resources Committee	Head of Legal and Property Services	15.04.15
The cross directorate Asset Management Corporate Improvement Group will establish a post implementation review process together with supporting policies during 2015/16 to identify good practice and benefits accruing completed projects.	Asset Management CIG	31.03.16
Specific training on capital investment will be delivered to Elected Member before the summer recess.	Corporate Director ERR	30.06.15

* 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 31.12.14

SECTION 3

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	Services have populated a template detailing key information assets. This will then be reviewed to identify owners for each information asset/system.
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.