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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>25 August 2015</b>
<b>Report By:</b>	<b>Corporate Director Environment, Regeneration &amp; Resources</b>	<b>Report No:</b>	<b>AC/10/15/AF/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 30 June 2015.

## **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 2 actions due for completion by 30 June 2015 one of which has been reported as completed by management and action in relation to one item has been revised. There are 3 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 3 current audit actions being progressed by Officers. There were 2 actions due for completion by 30 June 2015, one of which has been reported as completed by management and action in relation to the other item has been revised.
- 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 30 JUNE 2015**

**Summary: Section 1 Summary of Management Actions due for completion by 30/06/15**

There were 2 items due for completion by 30 June 2015, one of which has been reported as completed by management and action in relation to the other has been revised.

**Section 2 Summary of Current Management Actions Plans at 30/06/15**

At 30 June 2015 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 30/06/15**

At 30 June 2015 there was a total of 3 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 30 June 2015 there was one audit action point 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 30.06.15**

**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	0				
Environment, Regeneration and Resources	2	1	1		
Inverclyde Health and Social Care Partnership (IHSCP)	0				
Education, Communities and Organisational Development	0				
<b>Total</b>	<b>2</b>	<b>1</b>	<b>1</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 30.06.15**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion August 2015	2
Due for completion March 2016	1
<b>Total Actions</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 30.06.15**

**SECTION 3**

**Environment, Regeneration and Resources**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Annual Report to Members on the 2013-2014 Audit (November 2014)</b>		
<b>Budget Monitoring Reports</b> The current presentation of budget movements in Budget Monitoring reports will be reviewed and factored into reports on the 2015/16 budget.	<b>Chief Financial Officer</b>	<b>31.08.15</b>
<b>Targeted Follow Up to Audit Scotland Report on Major Capital Investments in Councils (December 2015)</b>		
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.	<b>Asset Management CIG</b>	<b>31.03.16</b>
Specific training on capital investment will be delivered to Elected Member before the summer recess.	<b>Corporate Director ERR</b>	<b>31.08.15*</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>Targeted Follow Up to Audit Scotland Report on Major Capital Investments in Councils (December 2015)</b>	Specific training on capital investment will be delivered to Elected Member before the summer recess.	<b>30.06.15</b>	<b>31.08.15</b>	The original training was scheduled for 18 June but was replaced with training for members on the annual accounts process which was more relevant to the June Audit Committee meeting. A revised date has been set for the training to take place prior to the August Audit Committee meeting.