
| | | | |
|-------------------------|---|--------------------|------------------------|
| Report To: | Audit Committee | Date: | 20 October 2015 |
| Report By: | Corporate Director Environment, Regeneration & Resources | Report No: | AC/14/15/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 August 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 31 August 2015 and both have been reported as completed by management. There are 6 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 6 current audit actions being progressed by Officers. There were 2 actions due for completion by 31 August 2015 and both have been reported as completed by management.

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 AUGUST 2015

Summary: Section 1 Summary of Management Actions due for completion by 31/08/15

There were 2 items due for completion by 31 August and both items have been reported as completed by management.

Section 2 Summary of Current Management Actions Plans at 31/08/15

At 31 August 2015 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/08/15

At 31 August 2015 there was a total of 6 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 August 2015 there were no 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 31.08.15

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 | 2 | | | |
| Inverclyde Health and Social Care Partnership (IHSCP) | 0 | | | | |
| Education, Communities and Organisational Development | 0 | | | | |
| Total | 2 | 2 | | | |

* 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 31.08.15

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

| | |
|--|----------|
| Environment, Regeneration and Resources | |
| Due for completion March 2016 | 1 |
| Due for completion February 2016 | 1 |
| Due for completion June 2016 | 3 |
| Total Actions | 5 |
| Health and Social Care Partnership | |
| Due for completion September 2016 | 1 |
| Total Actions | 1 |
| Total current actions: | 6 |

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

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.08.15

SECTION 2

Environment, Regeneration and Resources

| Action | Owner | Expected Date |
|--|------------------------------------|----------------------|
| Targeted Follow Up to Audit Scotland Report on Major Capital Investments in Councils (December 2015) | | |
| 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 |
| Annual Audit Report to Members on the 2014-2015 Audit (September 2015) | | |
| Financial Strategy – Scenario Planning Scenario planning will be incorporated within the Financial Strategy updates from June 2016 | Chief Financial Officer | 30.06.16 |
| Management Commentary The Council will review whether increasing the length of the Management Commentary adds value to the document and will ensure it complies with best practice. | Chief Financial Officer | 30.06.16 |
| Fixed Asset Register A full revaluation of all assets is due for the 2016/17 accounts, this will be advanced for the 2015/16 accounts which will resolve this issue and procedures will be amended to ensure this is not repeated. | Finance Manager | 30.06.16 |
| Capital Programme The exercise to reassess the capital plan is carried out annually and will be done again as part of the 2016/18 budget in February 2016. | Corporate Director ER&R | 29.02.16 |

HSCP

| Action | Owner | Expected Date |
|---|---------------------------|----------------------|
| Annual Audit Report to Members on the 2014-2015 Audit (September 2015) | | |
| Conflicts of Interest and Self review The matter will be considered after one year of operation of the IJB. | Chief Officer HSCP | 30.09.16 |