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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>23 August 2016</b>
<b>Report By:</b>	<b>Corporate Director Environment, Regeneration &amp; Resources</b>	<b>Report No:</b>	<b>AC/09/16/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 2016.

## **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 3 actions due for completion by 30 June 2016 and all items have been reported as completed by management. There is one current external audit action 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 is one current external audit action being progressed by Officers. Three actions were due for completion by 30 June 2016 and all items 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.

#### 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 2016**

**Summary: Section 1 Summary of Management Actions due for completion by 30/06/16**

There were 3 items due for completion by 30 June 2016 and all items have been reported as completed by management.

**Section 2 Summary of Current Management Actions Plans at 30/06/16**

At 30 June 2016 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 30/06/16**

At 30 June 2016 there was one current audit action point.

**Section 4 Analysis of Missed Deadlines**

At 30 June 2016 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 30.06.16**

**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	3	3			
Inverclyde Health and Social Care Partnership (IHSCP)					
Education, Communities and Organisational Development					
<b>Total</b>	<b>3</b>	<b>3</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 30.06.16**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Health and Social Care Partnership</b>	
Due for completion September 2016	1
<b>Total Actions</b>	<b>1</b>
<b>Total current actions:</b>	<b>1</b>

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

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 30.06.16**

**SECTION 2**

**HSCP**

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