

Report To: Audit Committee **Date:** 10 January 2017
Report By: Head of Legal & Property Services **Report No:** AC/02/17/GM/APr
Contact Officer: Andi Priestman **Contact No:** 01475 712251
Subject: Internal Audit Progress Report – 26 September To 2 December 2016

1.0 PURPOSE

- 1.1 The purpose of this report is to enable Members to monitor the performance of Internal Audit, to discharge their scrutiny and performance monitoring roles and gain an overview of the overall control environment throughout the Council.
- 1.2 The Monitoring Report from 26 September to 2 December 2016 is attached as an Appendix to this report since its content is essential to the understanding of the Council's control environment. **Appendix 1**

2.0 SUMMARY

- 2.1 One internal audit report has been finalised since the last Audit Committee meeting:-
- Valuing Roads Network Assets (Interim Report)
- 2.2 This report contains 7 issues categorised as follows:-

Red	Amber	Green
0	5	2

- 2.4 The fieldwork for the 2016/17 plan is now underway and the current status of the plan is as follows:-

Stage	Number of Reports
Final Report	3
Draft Report	3
Fieldwork Complete	0
Fieldwork in Progress	4
Planning	3
Not started	4
Total	17

- 2.5 In relation to Internal Audit follow up, there were 5 items due for completion by 30 November 2016, one of which has been reported as completed by management and action in relation to 4 items has been revised. The current status report is attached at Appendix 2. **Appendix 2**
- 2.6 The CMT has reviewed and agreed the current status of actions.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 26 September to 2 December 2016.

Gerard Malone
Head of Legal & Property Services

4.0 BACKGROUND

- 4.1 In April 2016, the Audit Committee approved the current Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2016-17.
- 4.2 Internal Audit regularly reports findings and action plans to relevant Council Officers and the Audit Committee as part of the annual audit plan. A follow up process is in place to allow follow up of current internal 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 POSITION

- 5.1 One internal audit report has been finalised since the last Audit Committee meeting in October 2016.
- 5.2 The fieldwork for the 2016/17 plan is now underway and the current status of the plan is as follows:-

Stage	Number of Reports
Final Report	3
Draft Report	3
Fieldwork Complete	0
Fieldwork in Progress	4
Planning	3
Not started/Deferred	4
Total	17

- 5.3 There are 18 current action points being progressed by Officers. There were 5 actions due for completion by 30 November 2016, one of which has been reported as completed by management and action in relation to 4 items has been revised.
- 5.4 The CMT has reviewed and agreed the current status of actions.

6.0 IMPLICATIONS

Finance

- 6.1 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					

Legal

- 6.2 There are no direct legal implications arising from this report.

Human Resources

6.3 There are no direct HR implications arising from this report.

Equalities

6.4 There are no direct equalities implications arising from this report.

Repopulation

6.5 There are no direct repopulation implications arising from this report.

7.0 CONSULTATIONS

7.1 Relevant officers have been consulted in the preparation of this report.

8.0 LIST OF BACKGROUND PAPERS

8.1 File of completed internal audit reports: Available from Andi Priestman, Chief Internal Auditor.



**Audit Committee Report
Report on Internal Audit Activity from
26 September to 2 December 2016**

Section	Contents	Page
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1 Audit work undertaken in the period

Reports issued since last update

1.1 Detailed findings and recommendations reported to management are currently graded using the following criteria:

Red	<ul style="list-style-type: none"> • In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole. • Corrective action must be taken and should start immediately. • Overseen to completion by Corporate Management Team.
Amber	<ul style="list-style-type: none"> • In our opinion there are areas of control weakness which we consider to be individually significant but which are unlikely to affect the Council as a whole. • Corrective action must be taken (some exceptions may be agreed with IA) within reasonable timeframe. • Overseen to completion by Head of Service.
Green	<ul style="list-style-type: none"> • In our opinion the risk area is well controlled or our audit highlighted areas for minor control improvement and/or areas of minor control weakness. • Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit (IA). • Managed by service owner.

1.2 There was one audit report finalised since the October 2016 Audit Committee, which is identified below, together with a summary of the gradings of the issues identified. In Section 2 we have provided a summary of the main findings from the review.

Reports finalised since previous Audit Committee	Grading			Total Number of Issues
	Red	Amber	Green	
Roads Network Assets (Interim Report)	0	5	2	7
Total	0	5	2	7

Other activities

Risk Management

- 1.3 Risk Management is the subject of separate reporting to Audit Committee and a full report is submitted separately on an annual basis.

Internal Audit Action Plan Follow Up

- 1.4 The current status of Internal Audit Action plans is set out as an attachment at Appendix 2 to this report.

2 Summary of main findings from reports issued since previous Audit Committee

- 2.1 We have provided below a summary of the key findings from the final report issued after 23 September 2016.

Valuing Roads Network Assets (Interim Report)

- 2.2 This interim project assurance review was conducted during May to September 2016 in accordance with the 2016/17 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.
- 2.3 In the Council's balance sheet roads network assets such as roads, footways and lighting columns are valued at what they cost less a reduction for depreciation. This is known as depreciated historic cost and the value of these particular assets was £43million. Central government values its highways assets using a different method, depreciated replacement cost. The CIPFA Code of Practice on Local Authority Accounting in the UK requires that depreciated replacement cost is used to value roads network assets. To this end officers within both Finance and Roads have been working on the practical steps required to implement this new method of valuing roads network assets and a project plan has been developed, taking account of timescales for implementation.
- 2.4 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the project for valuing roads network assets.
- 2.5 The overall control environment opinion was **Satisfactory**. There were 5 AMBER issues summarised as follows:

Improving the accuracy of data used for valuing the Council's roads network

Local roads and associated land dominate the assets which comprise Inverclyde's roads network. Roads officers need to possess accurate measurements when valuing local roads. However, due to measurement practices used before local government re-organisation there are some uncertainties regarding the accuracy of road lengths and greater uncertainties over the accuracy of road widths. There is also a degree of double counting when roads cross each other. These uncertainties make it difficult for officers to assess the extent of measurement error when valuing local roads.

It is more difficult to value local roads within acceptable tolerances whenever there are uncertainties regarding the accuracy of older data sources.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

Updating records for the removal of “stopped-up” roads and footpaths

Developers and public bodies which construct new buildings (or demolish existing ones) may need to remove Council roads, footpaths and lighting assets. However, these assets cannot be removed from the public register unless Roads officers hold valid “stopping-up” orders. We have identified some weaknesses in the arrangements for removing these assets from the public register as over recent years “stopping-up” orders for roads are not always being received by the correct officers within Roads. In addition, “stopping-up orders for the removal of footpaths does not always involve Roads officers at an appropriate stage when developers are communicating with Planning Services.

Public roads and footpath assets are more likely to be overstated whenever Roads officers do not receive information required to produce an accurate public register.

Gathering data for inclusion in the roads network asset valuation exercise

When valuing roads network assets it is important to include all relevant Council assets, such as retaining walls above 1.35 metres. We understand that due to a lack of information, Roads officers cannot currently include retaining walls within the overall valuation. Although Roads officers plan to gather information on retaining walls there is a need for consultation with the Council’s external auditors regarding the materiality threshold for the overall valuation exercise and a fuller specification of the resources required to gather this information.

There may be delays in including retaining wall values within future valuation exercises when a plan to gather this information has not yet been fully developed and resourced.

Timetabling data and tasks required for the roads network asset valuation exercise

The new method of valuing roads network assets is an on-going project with strict deadlines for officers. To this end officers prepared a draft project plan during late 2015. However, the project plan has not been updated during 2016, although an updated plan is currently being prepared.

In addition, officers are normally supported by written procedures when compiling information for a complex exercise. We understand that local operational procedures covering the extraction, organisation and input of data have not yet been fully developed for the valuation exercise.

In the absence of a regularly updated project plan there is an increased risk that deadlines may be missed. In addition, officers are less likely to comply with their roles and responsibilities when local procedures for the roads asset valuation exercise have not been prepared.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

Managing single person dependencies and the role of officers when valuing roads network assets

Records of local roads and specialist staff are essential to the roads network asset valuation exercise. For this exercise it is necessary to gauge and manage single person dependencies. However, we understand that Roads management has not yet considered the extent of single person dependencies in respect of the roads valuation exercise.

In addition, the complexity of the work associated with this exercise requires clear roles and responsibilities for officers. We have identified some weaknesses as to some extent officers are checking their own work, partly due to time constraints. Also, the roles and responsibilities of officers at each tier of management have not yet been fully specified.

When single person dependencies are not actively managed then critical tasks within the roads valuation exercise may be delayed or undertaken by less experienced officers. In addition, it may be more difficult to construct a robust audit trail for the roads network valuation exercise when the roles and responsibilities of officers have not been fully defined and applied in practice.

- 2.6 The interim review identified a total of 7 issues, 5 of which we consider to be individually significant. CIPFA have now postponed the implementation of the new valuation method by one year which only came to light after the final report was released. However, an action plan is in place to address all issues which will be followed up as part of the annual audit plan for 2017/2018 and a final report will be produced.

3. Audit Plan for 2016/17 – Progress to 2 December 2016

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
Risk-Based Reviews							
Corporate Health and Safety	✓	✓	✓	✓	✓	✓	October 2016
Facilities Services – Catering	✓	✓	✓	✓	✓		
Building Services Unit	✓	✓	✓	✓	✓		
Non-Domestic Rates	✓						
Project Assurance Reviews							
Valuing Roads Network Assets	✓	✓	✓	✓	✓	✓	January 2017
Performance Audits							
LGBF/SOLACE Indicators	✓	✓	✓				
Regularity Audits							
Education – Business Continuity Management	✓	✓	✓				
Corporate Fraud Reviews							
Council Tax Reduction Scheme	Fieldwork underway – see section 4 for detailed activity						
School Inventory Procedures	Summary report provided to October 2016 Audit Committee						
Blue Badge Applications	Report drafted						
Corporate Governance							
Annual Governance Statement 2015-2016	Input provided by CIA.						
Projects/Key Change Initiatives							
Complaints Handling Working Group	Input provided by CIA via Steering Group and People Sub-Group.						
Other Work							
National Fraud Initiative	Planning underway – see section 4 for detailed activity						
Serious Organised Crime Risk Assessment	Planning underway – see section 5 for detailed activity						
SPOC Liaison with DWP	Ongoing – see section 4 for detailed activity						
Inverclyde IJB	Audit Planning for 2016-2017 activity is underway						

4 Corporate Fraud Activity

The undernoted table sets out progress to date on corporate fraud activity in the period 26 September to 2 December 2016:

Council Tax Reduction Scheme		
Number of Home Visits To Date	Number of Errors Identified and Corrected to Date	Total Overpayment/Future Savings to date
347	40	Overpayments £66,999.39 Future savings £46,281.02
School Inventory Procedures		
The report for this review was finalised in September 2016. Action plans are now being progressed by officers.		
Creditors – Duplicate Payments		
Not Started		
Non-Domestic Rates		
Planning for this review is underway. Fieldwork will be carried out in conjunction with the risk-based review scheduled for Q1 2017.		
Blue Badge Scheme		
Report has been drafted for management comment and will be reported to the February 2017 Audit Committee meeting.		
Serious Organised Crime Checklist		
Planning for this review is underway. The gap analysis will inform the higher risk areas which will be reviewed in 2017/2018.		
National Fraud Initiative 2016-2017		
All Inverclyde Data sets were uploaded successfully on 10 October 2016. It has been agreed with the Cabinet Office that Residents Virtual Parking Permits will be removed as a data set due to the difficulties in obtaining information for all the data fields and the low number of permits within the Inverclyde area.		
Corporate Fraud team will engage with all relevant services when the new data matches are received in February 2017. This will also inform the team's risk-based fraud reviews for 2017/2018.		
SPOC Liaison		
DWP Referrals	4 this period	38 to date
LAIEF requests actioned	25 this period	106 to date
Whistleblowing Investigations		
Year/Ref	Enquiry	Status
15/16 15-01	Theft of ICT Equipment	Complete – report issued
15/16 15-02	Council Tax – fraudulent application	Closed – no fraud detected
15/16 15-03	Council Tax – fraudulent application	Closed – no fraud detected
15/16 15-04	NFI Match – Payroll to Creditor information	Complete – report issued
16/17 16-01	Bogus Employee	Complete – report issued
16/17 16-02	Council Tax Exemption	Closed – no fraud detected
16/17 16-03	Use of Expired Blue Badge	Complete – report issued
16/17 16-04	Client Account Discrepancy	Complete – report issued
16/17 16-05	Council Tax Exemption	Closed – no fraud detected
16/17 16-06	Council Tax Exemption	Closed – no fraud detected
16/17 16-07	Money Advice	Closed – no fraud detected
16/17 16-08	Employee Conflict of Interest	Complete – memo issued
16/17 16-09	Contract Management	Complete – memo issued
16/17 16-10	Council Tax Exemption	In progress

4 Corporate Fraud Activity (Continued)

16/17 16-11	Council Tax Exemption	In progress
16/17 16-12	Use of Expired Blue Badge	In progress
16/17 16-13	Council Tax Exemption	Closed – no fraud detected
16/17 16-14	Council Tax Exemption	In progress
16/17 16-15	Resident Parking Permit	Closed – no fraud detected

5 Ad hoc activities undertaken since the previous Audit Committee

- 5.1 From time to time, management will request the assistance of Internal Audit in certain activities that are in addition to the annual Operational Plan. Examples of such activities include investigations of alleged irregularities, review of changes in system procedures etc.
- 5.2 Contingency has been made available in the Operational Plan for such ad hoc activities. Since the previous Audit Committee, ad hoc activity undertaken in the period is as follows:
- Providing relevant information in relation to FOI requests.
 - Review of SPT Grant Claims.
 - Provision of advice in relation to on-line payments process for schools.

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
AT 30 NOVEMBER 2016

Summary: Section 1 Summary of Management Actions due for completion by 30/11/16

There were 5 actions due for completion by 30 November 2016, one of which has been reported as completed by management and action in relation to 4 items has been revised.

Section 2 Summary of Current Management Actions Plans at 30/11/16

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

Section 3 Current Management Actions at 30/11/16

At 30 November 2016 there was a total of 18 current audit action points.

Section 4 Analysis of Missed Deadlines

At 30 November 2016 there were 5 audit action points where the agreed deadline had been missed.

Section 5 Summary of Action Plan Points by Audit Year

**INVERCLYDE COUNCIL INTERNAL AUDIT
 REPORT TO AUDIT COMMITTEE ON
 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
 SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 30.11.16**

SECTION 2

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Environment, Regeneration & Resources				
Health and Social Care Partnership (HSCP)				
Education, Communities and Organisational Development	5	1	4	
Total	5	1	4	

* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
 REPORT TO AUDIT COMMITTEE ON
 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
 SUMMARY OF CURRENT MANAGEMENT ACTION PLANS AS AT 30.11.16**

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Environment, Regeneration and Resources	
Due for completion March 2017	1
Total Actions	1
Education, Communities and Organisational Development	
Due for completion December 2016	4
Due for completion January 2017	5
Due for completion March 2017	2
Due for completion April 2017	2
Due for completion September 2017	1
Due for completion December 2017	2
Due for completion April 2018	1
Total Actions	17
Total current actions:	18

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 30.11.16**

SECTION 3

Environment, Regeneration and Resources

Action	Owner	Expected Date
Property Assets Management (October 2014)		
Property Management System (PAMIS) (Amber) The project plan will be implemented.	Property Assets Manager	31.03.17*

Education, Communities and Organisational Development

Action	Owner	Expected Date
CSA – Education (March 2016)		
Financial Training for Senior Management (Amber) School Support Managers will, in consultation with relevant Education Headquarters and Finance officers; <ul style="list-style-type: none"> • assess the financial training needs of Heads/Depute Heads of Establishment and Principal Teachers and maintain adequate records of those training needs; • ensure that training in financial matters is delivered uniformly across all establishments and strike an appropriate balance between formal and informal training; • organise refresher training in financial matters for Heads/Depute Heads of Establishment and Principal Teachers; • organise the consistent logging of training in financial matters; and • ensure that financial best practice is formally and routinely shared across all establishments. 	School Support Managers	31.01.17
School Inventory Procedures (September 2016)		
Non-compliance with Inventory Procedure (Red) A complete and accurate inventory will be put in place for the establishment. This will be sufficiently cross-checked against FMS for higher value items purchased. Any significant discrepancies will be highlighted as part of this check and reported as appropriate.	Education HQ/ Head of Establishment	31.03.17

* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 30.11.16**

SECTION 3

Education, Communities and Organisational Development (Continued)

Action	Owner	Expected Date
Inventory records will be reviewed for completeness and accuracy by Head of Establishment supported by senior management team responsible for departmental inventory records.	Education HQ/ Head of Establishment	31.03.17
Lack of adherence to Inventory Procedures (Amber) Staff responsible for inventory will receive training in the management and control of inventory.	Policy and Commissioning Team Leader	31.01.17*
Standard templates forms will be made available and all establishments will be informed to use the standard forms.	Policy and Commissioning Team Leader	31.01.17*
Items will be added to inventory at the point of receipt and high value items will be security marked on receipt.	Heads of Establishment	31.01.17*
A programme for carrying out interim checks by all establishments will be implemented.	Heads of Establishment	31.01.17*
Education HQ will carry out a sample check that the INV/9 form has been signed by the appropriate person(s)	Policy and Commissioning Team Leader	01.04.17
Corporate Health and Safety (September 2016)		
Approving priorities for the Corporate Health & Safety Team (Amber) Once agreed the Health & Safety Plan priorities will be placed on "Inverclyde Performs" with set dates for review and reporting.	Health and Safety Team Leader	31.12.16

* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 30.11.16**

SECTION 3

Education, Communities and Organisational Development (Continued)

Action	Owner	Expected Date
Services will be involved in providing quarterly updates to the Corporate Health & Safety Committee.	Health and Safety Team Leader	31.12.17
The use of "Inverclyde Performs" will be investigated as a means for monitoring individual key actions relating to health and safety audit and inspection reports.	Health and Safety Team Leader	31.12.17
Planning and managing health and safety audits and inspections (Amber) Work with Internal Audit to establish if a rolling programme for the Health & Safety portion of the Control Self-Assessment audits could be put into place.	Health and Safety Team Leader	31.12.16
The feasibility of using EDRMS as a means of tracking audits will be undertaken.	Health and Safety Team Leader	30.04.17
Relevant action will then be taken if EDRMS can be used to track audits.	Health and Safety Team Leader	30.04.18
Training Service staff in core health and safety duties and responsibilities (Amber) Provide training information via the WIAR report so that Services are aware of the Health & Safety training undertaken by their staff in relation to Corporate training provision.	Health and Safety Team Leader	30.09.17
Applying data retention policy to health and safety information (Amber) The retention and disposal policy will be checked for compliance and the Information Governance Officer will be advised of any changes which may be required.	Health and Safety Team Leader	31.12.16
An officer will investigate if the EDRMS system can be utilised to track and monitor information held.	Health and Safety Team Leader	31.12.16

* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Property Assets Management (October 2014)	Property Management System PAMIS (Amber) The project plan will be implemented.	31.03.16	31.03.17	Information for some modules has now been populated and training has now been provided to other users of the system on other key modules. It is anticipated that work on populating information for these modules will be completed by 31 March 2017.
School Inventory Procedures (September 2016)	Lack of Adherence to Inventory Procedures (Amber) Staff responsible for inventory will receive training in the management and control of inventory.	30.11.16	31.01.17	The Chief Internal Auditor attended a head teachers meeting and a business support team meeting in September to raise awareness of inventory issues. Training on the new procedures including roles and responsibilities will be carried out for relevant staff by end of January 2017.
School Inventory Procedures (September 2016)	Lack of Adherence to Inventory Procedures (Amber) Standard Template forms will be made available and all establishments will be informed to use the standard forms.	30.11.16	31.01.17	Procedures and forms have now been reviewed and updated. A meeting has been scheduled to discuss the new procedures as well as roles and responsibilities with relevant staff with a view to the revised procedures being fully implemented during January 2017.
School Inventory Procedures (September 2016)	Lack of Adherence to Inventory Procedures (Amber) Items will be added to inventory at the point of receipt and high value items will be security marked on receipt.	30.11.16	31.01.17	Procedures and forms have now been reviewed and updated. A meeting has been scheduled to discuss the new procedures as well as roles and responsibilities with relevant staff with a view to the revised procedures being fully implemented during January 2017.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
School Inventory Procedures (September 2016)	Lack of Adherence to Inventory Procedures (Amber) A programme for carrying out interim checks by all establishments will be implemented.	30.11.16	31.01.17	Procedures and forms have now been reviewed and updated. A meeting has been scheduled to discuss the new procedures as well as roles and responsibilities with relevant staff with a view to the revised procedures being fully implemented during January 2017.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
SUMMARY OF ACTION PLAN POINTS BY AUDIT YEAR**

SECTION 5

The following table sets out the total number of agreed actions raised by audit year together with their completion status as at 30 November 2016.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions Not Yet Due*		
			Red	Amber	Green
2008/2009	214	213	0	0	1
2009/2010	194	194	0	0	0
2010/2011	118	118	0	0	0
2011/2012	62	62	0	0	0
2012/2013	76	76	0	0	0
2013/2014	116	114	0	0	2
2014/2015	77	74	0	1	2
2015/2016	52	34	0	1	17
2016/2017	28	8	2	14	4
Total	937	893	2	16	26

*This part of the table sets out the total number of current actions not yet due at the date of the follow up report. The RED and AMBER actions are included in Section 3 of the follow up report.