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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>6 May 2025</b>
<b>Report By:</b>	<b>Chief Internal Auditor</b>	<b>Report No:</b>	<b>FIN/23/25/APr</b>
<b>Contact Officer:</b>	<b>Andi Priestman</b>	<b>Contact No:</b>	<b>01475 712251</b>
<b>Subject:</b>	<b>INTERNAL AUDIT PROGRESS REPORT – 1 JANUARY TO 31 MARCH 2025</b>		

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## 1.0 PURPOSE AND SUMMARY

- 1.1 ☐ For Decision ☒ For Information/Noting
- 1.2 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.
- 1.3 The Monitoring Report from 1 January to 31 March 2025 is attached at Appendix 1 since its content is essential to the understanding of the Council's control environment.
- 1.4 Appendix 2 provides an update on current Red and Amber Internal Audit actions at 31 March 2025.

## 2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Committee note the progress made by Internal Audit in the period from 1 January to 31 March 2025.

Andi Priestman  
Chief Internal Auditor

### 3.0 BACKGROUND AND CONTEXT

- 3.1 In June 2024, the Audit Committee approved the Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2024/25.
- 3.2 Internal Audit regularly reports findings and action plans to relevant Council Officers and the Audit Committee as part of the annual audit plan. A 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.
- 3.3 There were no audit reports finalised since the last progress update to Audit Committee in March 2025.
- 3.4 The current status of the 2024/25 audit plan is as follows:

Stage	Number of Reports
Final Report	3
Draft Report	2
Fieldwork Complete – report N/A	0
Fieldwork Complete	0
Fieldwork in Progress	4
Planning	0
Not Started	2
Deferred	2
<b>Total</b>	<b>13</b>

- 3.5 In relation to the regularity audit of Catering Stock Checks, management have advised that an external review of catering has been carried out by APSE and therefore the Internal Audit will be deferred to a future audit plan. In addition, the supplier management guidance has been updated and a pilot exercise is underway and is due to be completed by June. The audit of supplier management will therefore be deferred to a future audit plan once the new guidance has been rolled out to services.
- 3.6 In relation to internal audit action plans there were 4 actions due for completion by 31 March 2025. Three actions have been reported as completed by management and an update for one action has still to be provided. The current status report is attached at Appendix 2.
- 3.7 The CMT has reviewed and agreed the current status of actions.
- 3.8 The 2024/25 National Fraud Initiative exercise is underway. A number of matches have now been received and investigations are being progressed by responsible services.

### 4.0 PROPOSALS

- 4.1 It is recommended that Committee agree to note the progress made by Internal Audit in the period from 1 January to 31 March 2025.

## 5.0 IMPLICATIONS

5.1 The table below shows whether risks and implications apply if the recommendation is agreed:

SUBJECT	YES	NO
Financial		X
Legal/Risk	X	
Human Resources		X
Strategic (Partnership Plan/Council Plan)	X	
Equalities, Fairer Scotland Duty & Children/Young People's Rights & Wellbeing		X
Environmental & Sustainability		X
Data Protection		X

### 5.2 Financial Risk

There are no financial implications arising directly 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					

### 5.3 Legal/Risk

Where delays arise in delivering the Internal Audit Plan, there is a risk that this may result in an inability to provide a reasonable level of assurance over the Council's system of internal control to those charged with governance. The main basis for providing assurance is coverage of the planned risk-based audits. Every endeavour is therefore made to ensure that no material slippage occurs in risk-based audits by concentrating resources on these audits.

### 5.4 Human Resources Risk

There are no human resources implications arising directly from this report.

### 5.5 Strategic

This report helps ensure strong governance, and its findings will help support delivery of the Council Plan adopted by Inverclyde Council on 20 April 2023, and in particular outcome theme 3: Performance, with the Council seeking to provide high quality and innovative services that deliver value for money.

## **6.0 CONSULTATION**

6.1 Relevant officers have been consulted on the contents of this report.

## **7.0 BACKGROUND PAPERS**

7.1 File of completed internal audit reports: Available from the Chief Internal Auditor.



**Audit Committee Report  
Report on Internal Audit Activity from  
1 January to 31 March 2025**

Section	Contents
1	Audit work undertaken in the period
2	Audit Plan for 2024-2025 – progress to 31 March 2025
3	Corporate Fraud Activity
4	Ad hoc activities undertaken since the previous Audit Committee
5	Special Investigations

## 1 Audit work undertaken in the period

### Reports issued since last update

1.1 In each audit, one of 4 overall opinions is expressed:

<b>Strong</b>	In our opinion there is a <b>sound</b> system of internal controls designed to ensure that the organisation is able to achieve its objectives.
<b>Satisfactory</b>	In our opinion <b>isolated</b> areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.
<b>Requires improvement</b>	In our opinion <b>systemic and/or material</b> control weaknesses were identified such that some organisation objectives are put at significant risk.
<b>Unsatisfactory</b>	In our opinion the control environment was considered <b>inadequate</b> to ensure that the organisation is able to achieve its objectives.

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

<b>Red</b>	<ul style="list-style-type: none"><li>• In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole.</li><li>• Corrective action must be taken and should start immediately.</li><li>• Overseen to completion by Corporate Management Team.</li></ul>
<b>Amber</b>	<ul style="list-style-type: none"><li>• 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.</li><li>• Corrective action must be taken (some exceptions may be agreed with IA) within reasonable timeframe.</li><li>• Overseen to completion by Head of Service.</li></ul>
<b>Green</b>	<ul style="list-style-type: none"><li>• 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.</li><li>• Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit (IA).</li><li>• Managed by service owner.</li></ul>

1.3 There were no audit reviews finalised since the last progress update to Audit Committee.

1.4 There are 2 audits which have been deferred to a future audit plan as follows:

- Supplier Management – the supplier management guidance has been updated and there is a pilot exercise underway which is due to report to CMT in June 2025.
- Catering Stock Checks – there is an external review of catering by APSE currently underway.

### Internal Audit Action Plan Follow Up

1.5 There were 4 actions due for completion by 31 March 2025, three of which have been reported as completed and for one action, the agreed action date has been missed and a revised date has been set. The current status of Internal Audit Action plans is set out at Appendix 2.

# INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY FROM 1 JANUARY TO 31 MARCH 2025

## APPENDIX 1

### 2 Audit Plan for 2024/2025 – Progress to 31 March 2025

Planned Audit Coverage	Not started	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
<b>Risk-Based Reviews</b>								
Supplier Management (b/f from 2023/24)		✓	✓	✓	✓	✓		
ASN Transport (b/f from 2023/24)								
Care and Support at Home – Delayed Discharge		✓	✓	✓	✓	✓	✓	March 2025
HSCP Strategic Commissioning		✓	✓	✓	✓	✓		
Vehicle Maintenance		✓	✓	✓				
Cyber Security		✓	✓	✓				
Payroll – Chris21 System Upgrade								
Audit support and advice is being provided to the working group. Terms of Reference has been issued.								
<b>Limited Scope Financial System Reviews</b>								
Budgetary Control		✓	✓	✓	✓	✓	✓	March 2025
<b>Compliance Reviews</b>								
Records Management	✓							
Governance of External Organisations		✓	✓	✓				
<b>Corporate Fraud Reviews</b>								
Discretionary Payments								
Not started. Resource has been focussed on progressing the NFI matches.								
<b>Regularity Audits</b>								
Education Control Self-Assessment		✓	✓	✓	✓	✓	✓	March 2025
Cost of Living Payments	✓							
Catering Stock Control								
Corporate Purchase Cards – Quarterly Checks								
Due to external review of catering by APSE this audit will be deferred to a future audit plan. Quarterly checks are underway.								
<b>Corporate Governance</b>								
Annual Governance Statement 2023/24								
<b>Other Work</b>								
National Fraud Initiative								
Completion of 2023/24 Audit Plan								
Inverclyde IJB								
24/25 Exercise is being progressed – see sections 4 of report for more information. Reports finalised: Succession Planning; Building Standards; UK Shared Prosperity Fund. 20 days allocated to IJB audit plan. Audit of Budgetary Control Arrangements is complete.								



### **3 Corporate Fraud Activity**

- 3.1 The undernoted table sets out progress to date on corporate fraud activity in the period 1 November to 31 March 2025:

<b>National Fraud Initiative Exercise</b>					
In relation to the 2024/2025 Exercise, a number of matches have now been received and investigations are underway as follows:					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
1714	289	282	2	5	£4710.59
<p>Fraud:</p> <ul style="list-style-type: none"> <li>– 2 cases relate to CTR cases where income had not been declared. CTR has been cancelled in both cases and action to recover the overpayment is underway.</li> </ul> <p>Error:</p> <ul style="list-style-type: none"> <li>- 3 cases refer to CTR cases where income had not been declared. CTR has been cancelled in all cases and action to recover the overpayment is underway.</li> <li>- 2 SPD cases where HB claim was processed identifying a second adult in the household. SPD cancelled and action to recover the overpayment is underway.</li> </ul> <p>The Council Tax Single Person Discount recheck exercise was refreshed in December 2024 and the results to date are as follows:</p>					
Matches received	Number investigated	No issues	Fraud	Error	Value of Fraud/Error
6231	215	0	0	0	0
These matches relate to addresses where the householder is claiming a council tax single person discount on the basis that they live alone yet other data suggests that there is more than one person in the household aged 18 or over.					
<b>Discretionary Payments</b>					
Not yet started. Resources have been focussed on NFI investigations.					

- 3.2 The team continues to investigate whistleblowing and other enquiries in relation to DWP benefit, blue badge, and Council Tax discounts and exemptions. For the current financial year to date, these enquiries have resulted in the identification of overpayments of council tax discounts and exemptions totalling £136,588.

### **3 Corporate Fraud Activity (Continued)**

3.3 The team also progressed Whistleblowing and Corporate Fraud Referrals as follows:

<b>File Ref</b>	<b>Description</b>	<b>Status</b>
<b>Whistleblowing Enquiries</b>		
There were no whistleblowing enquiries in the period.		
<b>Corporate Fraud Referrals</b>		
24/154	Allegation of benefit fraud.	Closed – fraud established. Recovery underway.
24/158	NFI Payroll > Payroll	Investigation concluded – report presented to management for action. See Section 6.
24/164	NFI Payroll to Payroll	Investigation concluded – report presented to management for action. See Section 6.
24/180	Allegation of benefit fraud.	Referred to DWP.

3.4 Between 1 April 2024 and 31 March 2025, there were 3 whistleblowing enquiries investigated by the team. These are included within the relevant progress reports and a summary will be included in the Internal Audit Annual Report and Assurance Statement for 2024-25.

### **4 Ad hoc activities undertaken since the previous Audit Committee**

4.1 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.

4.2 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.
- Investigations and other work as set out at sections 4.2 and 4.3 of Appendix 1.
- Provision of ongoing advice and support to services.

**INVERCLYDE COUNCIL INTERNAL AUDIT**  
**REPORT TO AUDIT COMMITTEE ON**  
**STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)**  
**AT 31 MARCH 2025**

**Summary: Section 1 Summary of Management Actions due for completion by 31/3/2025**

There were 4 actions due for completion by 31 March 2025. Three actions have been reported as completed by management and for one action, the agreed deadline has been missed and a revised completion date has been set.

**Section 2 Summary of Current Management Actions Plans at 31/3/2025**

At 31 March 2025 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/3/2025**

At 31 March 2025 there were 5 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 March 2025 there were 2 audit action point where the original due date 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 31.3.2025**

**SECTION 1**

<b>Directorate</b>	<b>No. of Actions Due</b>	<b>No. of Actions Completed</b>	<b>Deadline missed Revised date set*</b>	<b>No update received*</b>
HSCP	1		1	
Environment and Regeneration	1	1		
Education, Communities and Organisational Development	1	1		
All Directorates	1	1		
<b>Total</b>	<b>4</b>	<b>3</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 INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
SUMMARY OF CURRENT MANAGEMENT ACTION PLANS AS AT 31.3.2025**



**SECTION 2**




**CURRENT ACTIONS BY DIRECTORATE**

<b>HSCP</b>	
Due for completion May 2025	1
Due for completion July 2025	1
Due for completion August 2025	1
<b>Total Actions</b>	<b>3</b>
<b>Education Communities and Organisational Development</b>	
Due for completion September 2025	2
<b>Total Actions</b>	<b>2</b>
<b>Total current actions:</b>	<b>5</b>

**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 31.3.2025**

**SECTION 3**

 Client Accounts – Quarterly Checks 2022/23 (Report Issued September 2023)				
Description	Status	Original Due Date	Due Date	Assigned To
<b>Inaccurate Transaction Records (Amber)</b> Management have agreed that a review will be undertaken of the overall management of the corporate appointee process with a view to streamlining and modernising the functions.		30-Apr-2024	31-Jul-2025*	Head of Finance, Planning and Resources, HSCP


 Attendance Management (Report Issued December 2023)				
Description	Status	Original Due Date	Due Date	Assigned To
<b>Security, retention and disposal of attendance management files (Amber)</b>  All service-based electronic attendance management files will be reviewed and retained for one year and destroyed in accordance with the Council's retention and disposal of Documents and Records (electronic/paper) policy.  Any existing duplicate paper files in relation to attendance management are destroyed.		30-Sep-2025	30-Sep-2025	ECMT
		30-Sep-2025	30-Sep-2025	ECMT


Action Status			
	No response received		Missed original due date
	In Progress		Completed

\* See 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 31.3.2025

SECTION 3

P	Procurement Manual Compliance – Regulated Procurement (Report Issued - March 2024)				
Description	Status	Original Due Date	Due Date	Assigned To	
<b>Managing regulated procurement exercises (Amber)</b> Management will review the procurement manual to more fully reflect the actual allocation of procurement tasks undertaken by Procurement staff and relevant Service officers including appropriate input from the Designated Procurement Officer (DPO) group.  Management will introduce a formal programme of sample checks on regulated contracts following the issue of award letters.		30-Nov-2024	31-Mar-2025*	Corporate Procurement Manager	


P	Succession Planning (Report Issued – July 2024)				
Description	Status	Original Due Date	Due Date	Assigned To	
<b>Staff training in relation to succession planning (Amber)</b> Organisational Development Team will develop training on succession planning which will be completed by all relevant staff and introduced as part of the induction course for new managers.		31-Mar-2025	31-Mar-2025	Head of OD, Policy and Communications	


Action Status			
	No response received		Missed original due date
	In Progress		Completed

\* See 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 31.3.2025**

**SECTION 3**

Description	Status	Original Due Date	Due Date	Assigned To
<p><b>Monitoring and reviewing of the effectiveness of succession planning (Amber)</b></p> <p>Senior management should ensure that all services review and update their succession plan for effectiveness on a regular basis.</p> <p>Updates on the Council's approach to succession planning will be included in relevant OD&amp;HR update reports to committee on a regular basis.</p>		31-Mar-2025	31-Mar-2025	Chief Executive, Corporate Director (Education, Communities and Organisational Development), Chief Officer HSCP, Director (Environment and Regeneration), Head of OD Policy and Communications

HSCP Care & Support At Home - Delayed Discharge (Report Issued – December 2024)				
Description	Status	Original Due Date	Due Date	Assigned To
<p><b>Managing Planned Date of Discharge from hospital for prospective HSCP Service Users (Amber)</b></p> <p>Management will use existing joint working arrangements involving HSCP and NHS Acute staff to identify the action which could be taken to:</p> <p>reduce the time lag between a patient being admitted to hospital and a referral being made to the HSCP;</p> <p>align for each inpatient their planned date of discharge with their fit for discharge date, whenever possible; and</p> <p>ensure that changes to planned dates of discharge are always promptly communicated to nominated HSCP officers.</p>		31-Aug-2025	31-Aug-2025	Service Manager (CIL, Winter Planning & Discharge)



Action Status			
	No response received		Missed original due date
	In Progress		Completed



\* See 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 31.3.2025**

**SECTION 3**

 HSCP Care & Support At Home - Delayed Discharge (Report Issued – December 2024)				
Description	Status	Original Due Date	Due Date	Assigned To
<p><b>Managing cases of inpatients who lack capacity and require HSCP services to leave hospital (Amber)</b> Management will use existing joint working arrangements involving HSCP and NHS Acute staff to examine the extent to which:</p> <ul style="list-style-type: none"> <li>indicative timescales could be set for those parts of the guardianship process which officers can broadly control. In particular, the production and distribution of summary and full reports for case conferences and providing the multi-disciplinary team with regular updates on progress;</li> <li>cases can be formally tracked to promptly identify delays, recurring issues and required follow-up action by specific NHS Acute and HSCP officers; and</li> <li>they can prepare and agree local operational procedures to manage all aspects of guardianship cases involving hospital inpatients.</li> </ul>		31-Mar-2025	To be advised*	Service Manager (CIL, Winter Planning & Discharge)

 Education CSA (Report Issued – January 2025)				
Description	Status	Original Due Date	Due Date	Assigned To
<p><b>Maintenance of CCTV (Amber)</b> Management will ensure that training on the operation of the CCTV system is provided to all relevant janitorial staff.</p>		31-Jan-2025	31-Jan-2025	Facilities Officer (Education Services)

Action Status			
	No response received		Missed original due date
	In Progress		Completed

\* See 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
Client Accounts – Quarterly Checks 2022/23 (September 2023)	<b>Inaccurate Transaction Records – (Amber)</b> Management have agreed that a review will be undertaken of the overall management of the corporate appointee process with a view to streamlining and modernising the functions.	30.04.24 31.12.24	31.07.25	We are currently reviewing all our cash handling as part of the business support review. We have already introduced online payments/voucher payments to reduce the requirement to hold cash. We are also currently in the process of reviewing and updating all our cash handling processes. This will be followed up with training for all relevant staff. We will have completed this by summer 2025.
HSCP Care & Support at Home (December 2024)	<b>Managing cases of inpatients who lack capacity and require HSCP services to leave hospital (Amber)</b> Management will use existing joint working arrangements involving HSCP and NHS Acute staff to examine the extent to which: <ul style="list-style-type: none"> <li>indicative timescales could be set for those parts of the guardianship process which officers can broadly control. In particular, the production and distribution of summary and full reports for case conferences and providing the multi-disciplinary team with regular updates on progress;</li> <li>cases can be formally tracked to promptly identify delays, recurring issues and required follow-up action by specific NHS Acute and HSCP officers; and</li> <li>they can prepare and agree local operational procedures to manage all aspects of guardianship cases involving hospital inpatients.</li> </ul>	31.03.25	31.05.25	<ul style="list-style-type: none"> <li>Following a successful pilot in Edinburgh of the Scottish Government's Health and Social Care Integration Division's Delayed Discharge practical guide for health &amp; social care practitioners involved in discharge planning from hospital it has been agreed to implement this process at Inverclyde with agreed timeframes by 26 May 2025.</li> <li>Formal tracking of cases by a designated HSCP officer has proved successful over the past year. There is robust monitoring of cases on a daily basis with weekly meetings with Acute staff to provide updates on discharge plans for delayed individuals. In addition, weekly locality meetings identify high risk cases within the community who require to be prioritised ahead of hospital discharges and this meeting updates the delayed discharge strategic meeting which reviews community pressures and community cases which require prioritisation and actions to maintain hospital flow.</li> </ul>

**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**

				<p>There is a weekly HSCP multi-disciplinary meeting reviewing all individuals in hospital who have any involvement with HSCP to ensure a co-ordinated approach to discharge planning in addition to Acute actions. This high level of scrutiny has led to improved performance in terms of individuals becoming delayed in hospital and bed days lost. This aspect of the agreed action plan is now complete.</p> <ul style="list-style-type: none"> <li>• Work is underway to prepare and agree local operational procedures but is incomplete at this time. A revised completion date of 26 May 2025 has been agreed.</li> </ul>
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**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (GREEN 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 at 31 March 2025.

<b>Audit Year</b>	<b>Total Agreed Actions</b>	<b>Total Actions Completed</b>	<b>Total Current Actions Not Yet Due*</b>		
			<b>Red</b>	<b>Amber</b>	<b>Green</b>
2017/2018	53	50	0	0	3
2018/2019	45	45	0	0	0
2019/2020	43	43	0	0	0
2020/2021	37	35	0	0	2
2021/2022	23	22	0	0	1
2022/2023	49	46	0	0	3
2023/2024	35	24	0	3	8
2024/2025	6	3	0	2	1
<b>Total</b>	<b>291</b>	<b>268</b>	<b>0</b>	<b>5</b>	<b>18</b>

\*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.

An update on the progress of GREEN actions was last provided to Audit Committee in October 2024.