
Report To:	Audit Committee	Date:	9 September 2025
Report By:	Chief Internal Auditor	Report No:	FIN/52/25/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	INTERNAL AUDIT PROGRESS REPORT – 1 APRIL TO 31 JULY 2025		

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 April to 31 July 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 July 2025.

2.0 RECOMMENDATIONS

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

Andi Priestman
Chief Internal Auditor

3.0 BACKGROUND AND CONTEXT

- 3.1 In June 2025, the Audit Committee approved the Internal Audit Annual Plan which detailed a programme of activity to be undertaken during 2025/26.
- 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 4 audit reports finalised since the last progress update to Audit Committee in May 2025.
- 3.4 The 2024/25 audit plan is almost complete. The draft report has now been received for the Cyber Risk Management Audit for management comment. The audit plan 2025/26 now underway and the current status is as follows:

Stage	Number of Reports
Final Report	0
Draft Report	0
Fieldwork Complete – report N/A	0
Fieldwork Complete	0
Fieldwork in Progress	2
Planning	1
Not Started	7
Deferred	0
Total	10

- 3.5 In relation to internal audit action plans there were 4 actions due for completion by 31 July 2025. All actions have been reported as completed by management. The current status report is attached at Appendix 2.
- 3.6 The CMT has reviewed and agreed the current status of actions.
- 3.7 The 2024/25 National Fraud Initiative exercise is underway. All 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 April to 31 July 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 April to 31 July 2025**

Section	Contents
1	Audit work undertaken in the period
2	Summary of main findings from reports issued since previous Audit Committee
3	Audit Plans for 2024-2025 and 2025-26 – progress to 31 July 2025
4	Corporate Fraud Activity
5	Ad hoc activities undertaken since the previous Audit Committee

1 Audit work undertaken in the period

Reports issued since last update

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

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

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.

1.3 There were 4 audit reviews finalised since the last progress update to Audit Committee, which are 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 reviews.

		Grading			Total Number of Issues
Reports finalised since previous Audit Committee	Overall Opinion	Red	Amber	Green	
ASN Transport Policy Compliance	Strong	0	0	2	2
HSCP Strategic Commissioning	Satisfactory	0	1	2	3
Vehicle Maintenance	Satisfactory	0	1	2	3
Governance of External Organisations	Strong	0	0	1	1
Total		0	2	7	9

Internal Audit Action Plan Follow Up

1.5 There were 4 actions due for completion by 31 July 2025 and all actions have been reported as completed by management. The current status of Internal Audit Action plans is set out at Appendix 2.

2 Audit work undertaken in the period

- 2.1 We have provided below a summary of the key findings from the final reports issued during the period.

ASN Transport Policy Compliance Review (Report issued April 2025)

- 2.2 This audit was conducted between January and March 2025 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.
- 2.3 Inverclyde Council recognises that some pupils with additional support needs (ASN) require assistance with travel due to the nature of their disabilities, or whether or not they live within the statutory walking distance of their school. In these cases, a decision as to whether transport should be provided is assessed by the ASN Forum, taking into account the mobility, sensory impairment and vulnerability of each pupil. The distance that the pupil has to travel is also considered as it could be unreasonable to expect a pupil with additional support needs to walk to school or undertake the journey by public transport due to the length or complexity of the journey.
- 2.4 The budget for ASN Transport for 2024/25 was £454,000 and the total number of children and young people supported in 2024/25 was 370, an increase of 34 since 2023/24.
- 2.5 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 key compliance risks in relation to the ASN Transport Policy.
- 2.6 The review focused on the high-level processes and procedures in relation to the ASN Transport Policy and concentrated on identified areas of perceived higher risk areas of non-compliance, such as the adequacy of policy and procedural documentation and the adequacy and effectiveness of the initial assessment and ongoing re-assessment processes. The review excluded the review of value for money aspects of the ASN Transport provision as this was subject to a separate internal review by Education Services.
- 2.7 The overall control environment opinion for this audit was **Strong**.

Some areas of good practice were identified as follows:

- the ASN Transport section demonstrated a strong overall commitment to providing an effective service to process ASN transport applications on a regular basis and in a timely manner; and
 - robust arrangements are in place to review and re-assess the temporary ASN transport provision for non-specialist placements.
- 2.8 Two GREEN issues were identified in relation to improving policy and procedural documentation and evidencing checks carried out by officers when processing approved applications. An action plan has been agreed by management to implement all actions by February 2026.

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

HSCP Strategic Commissioning (Report Issued April 2025)

- 2.9 This audit was conducted between January and March 2025 accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.
- 2.10 The Inverclyde IJB requires its HSCP to provide residents with defined health and social care services. Various third sector and private providers help to deliver some of those services at a cost of approximately £51m each year. Arrangements to commission those providers must adequately align with the recently updated Market Facilitation & Commissioning Plan for 2024-27.
- 2.11 In addition, commissioning arrangements must adequately align to the four priorities within the Strategic Plan for 2024-27. Those priorities include early intervention, supporting mental health, building community resilience and supporting families and carers. Commissioned providers must adequately meet HSCP service users assessed care needs in ways which deliver positive outcomes.
- 2.12 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 key risks faced by Inverclyde Council in relation to the HSCP's strategic commissioning arrangements.
- 2.13 The review focused on the high-level processes and procedures in relation to the HSCP's strategic commissioning arrangements and concentrated on identified areas of perceived higher risk, such as not adequately ensuring that commissioned services align to priorities within the Strategic Plan and not adequately arranging joint commissioning via other HSCPs.
- 2.14 The overall control environment opinion for this audit was **Satisfactory**. In terms of good practice, we found that there is effective collaboration between the HSCP's Senior Management Team and Strategic Commissioning Team to combine operational knowledge with commissioning practice. However, there was one AMBER issue identified as follows:

Managing HSCP eligibility criteria within the Commissioning Plan

The HSCP seeks to meet the assessed health and social care needs of service users via internal and external service provision. Within available resources, strategic commissioning matches those care needs with suitable external providers. For some service users' eligibility criteria are relevant to the management of their care needs. Through our discussions with senior HSCP officers we found some issues involving eligibility criteria as follows:

- existing criteria do not fully meet current HSCP service provision, especially for complex care packages;
- community level interventions to reduce demand for HSCP services must fully support the management of eligibility criteria;
- there is a need for more transparent communication of eligibility criteria to help manage unrealistic care expectations;
- criteria are not always consistently applied throughout relevant service users' care journeys when their assessed care needs reduce; and
- some external providers do not always promptly inform relevant HSCP officers when service users require less support.

Issues regarding eligibility criteria may complicate efforts to effectively manage external care providers whilst also meeting service users assessed care needs within current budgets.

- 2.15 The review identified 3 issues, one of which we consider to be individually significant and an action plan is in place to address all issues by 30 September 2026.

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

Vehicle Maintenance (Report Issued May 2025)

- 2.16 This audit was conducted between January 2025 and April 2025 in accordance with the 2024/25 Internal Audit Plan, as agreed by the Inverclyde Council Audit Committee.
- 2.17 Fleet Services within the Environmental & Regeneration Directorate is responsible for the maintenance, servicing and repair of council vehicles and equipment on behalf of other council services. For 2024-25, the service had a net budget of £1.1m to provide these services.
- 2.18 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 key risks in relation to vehicle maintenance.
- 2.19 The review focused on the high-level processes and procedures in relation to vehicle maintenance and concentrated on identified areas of perceived higher risk, such as not ensuring council vehicles are adequately maintained in accordance with relevant legislation, not ensuring adequate security of vehicles when being repaired and not ensuring fees and charges for servicing and maintenance are completely and accurately recharged in a timely manner. We excluded the review of budgetary control processes in relation to vehicle maintenance as a separate audit of the council's overall budget control processes was carried out as part of the 2024/25 Internal Audit Plan.
- 2.20 The overall control environment opinion for this audit was **Satisfactory**.

A number of areas of good practice were identified including:

- arrangements are in place to ensure council vehicles are adequately maintained in accordance with relevant legislation;
- there is adequate security of vehicles when being repaired;
- adequate stock procedures are in place; and
- fees and charges for servicing and maintenance are completely and accurately recharged in a timely manner.

However, one AMBER issue was identified as follows:

Lack of management sign-off of driver's annual risk assessment

Within the Workplace Transport and Operational Risk Policy which governs the Vehicle Maintenance service, all drivers must complete an annual driver risk assessment stage 1 form which is checked and signed off by the assessor and passed to the relevant manager for review and sign-off.

Audit testing of 7 cases identified that 5 out of 7 forms had not been signed off as reviewed by management and in one case, the relevant form had not been completed at all.

Where the annual driver risk assessment forms are not completed or are not signed off by management, there is a risk that errors or risk factors may not be identified which may lead to non-compliance of the Health and Safety at Work Act to provide a safe working environment.

- 2.21 The review identified 3 issues, one of which we consider to be individually significant and an action plan is in place to address all issues by 31 May 2026.

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

Governance of External Organisations (Report Issued May 2025)

- 2.22 This audit was conducted during March and April 2025 in accordance with the 2024/25 Internal Audit Plan as agreed by the Audit Committee.
- 2.23 The Council works with twelve local organisations which deliver a variety of community, leisure or economic regeneration services across Inverclyde. These organisations include Craigend Resource Centre, Inverclyde Leisure and Riverside Inverclyde. For the Council there are risks and benefits from working with such organisations, especially when they receive public funding. Therefore, an external governance oversight policy is applied to each of these organisations. The policy allows for factors such as their funding model and business continuity arrangements.
- 2.24 The governance oversight policy includes reviewing those organisations annual accounts and promptly identifying any performance issues. It is therefore important that all relevant officers effectively implement this policy. In addition, those officers must also maintain appropriate evidence which demonstrates compliance with the policy.
- 2.25 The objective of this audit was to provide management and Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key compliance risks in relation to the governance of external organisations policy.
- 2.26 The review focused on the high-level processes and procedures in relation to the governance of external organisations policy and concentrated on identified areas of perceived higher risk, such as not complying with the governance policy and not maintaining adequate evidence of compliance. We excluded two aspects of governing external organisations which both the CMT and elected members were already aware of. Namely, Council funded organisations which do not pay the Real Living Wage and the role of elected members on boards of organisations which tender for Council contracts. We understand that these issues will be reported by officers to elected members during 2025.
- 2.27 The overall control environment opinion for this audit review was **Strong**. In terms of good practice, we found that:
- experienced officers demonstrated a practical understanding of the governance policy along with the actions which are required to implement it
 - adequate arrangements are in place to demonstrate compliance with the governance policy; and
 - elected members are being provided with relevant and timely information regarding those organisations which are subject to the governance policy.
- 2.28 The audit identified one GREEN issue highlighting some areas for consideration within the overall policy framework. An action plan is in place to address this issue by 31 March 2026.

INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY FROM 1 APRIL TO 31 JULY 2025

APPENDIX 1

3 Audit Plan for 2024/2025 – Progress to 31 July 2025

Planned Audit Coverage	Not started	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
Risk-Based Reviews								
Supplier Management (b/f from 2023/24)	C/f to 2025/26 Audit Plan							
ASN Transport Policy (b/f from 2023/24)		✓	✓	✓	✓	✓	✓	September 2025
Care and Support at Home – Delayed Discharge		✓	✓	✓	✓	✓	✓	March 2025
HSCP Strategic Commissioning		✓	✓	✓	✓	✓	✓	September 2025
Vehicle Maintenance		✓	✓	✓	✓	✓	✓	September 2025
Cyber Security		✓	✓	✓	✓	✓		
Payroll – Chris21 System Upgrade	Audit support and advice was provided to the working group. Terms of Reference has been issued and issues arising have been communicated to the project team.							
Limited Scope Financial System Reviews								
Budgetary Control		✓	✓	✓	✓	✓	✓	March 2025
Compliance Reviews								
Records Management	C/f to 2025/26 Audit Plan							
Governance of External Organisations		✓	✓	✓	✓	✓	✓	September 2025
Corporate Fraud Reviews								
Discretionary Payments	Not started. Resource has been focussed on progressing the NFI matches.							
Regularity Audits								
Education Control Self-Assessment		✓	✓	✓	✓	✓	✓	March 2025
Cost of Living Payments	C/f to 2025/26 Audit Plan							
Catering Stock Control	Due to external review of catering by APSE this audit will be deferred to a future audit plan.							
Corporate Purchase Cards – Quarterly Checks	Quarterly checks have been undertaken with no significant issues arising.							
Corporate Governance								
Annual Governance Statement 2023/24	Complete.							
Other Work								
National Fraud Initiative	24/25 Exercise is being progressed – see sections 4 of report for more information.							
Completion of 2023/24 Audit Plan	Reports finalised: Succession Planning; Building Standards; UK Shared Prosperity Fund.							
Inverclyde IJB	20 days allocated to IJB audit plan. Audit of Budgetary Control Arrangements is complete.							

INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY FROM 1 APRIL TO 31 JULY 2025

APPENDIX 1

3. Audit Plan for 2025/2026 – Progress to 31 July 2025

Planned Audit Coverage	Not started	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
Risk-Based Reviews								
Payroll	✓							
Supplier Management (b/f from 2024/25)	✓							
Risk Management	✓							
Planning Applications		✓						
Compliance Reviews								
Records Management (b/f from 2024/25)		✓	✓	✓				
ALEO Reviews								
Inverclyde Leisure Trust	✓							
Corporate Fraud Reviews								
Council Tax Exemptions	Ongoing exercise throughout 2025-26. See Section 4 for more details.							
Regularity Audits								
Education Control Self-Assessment	✓							
HSCP Section Payments (b/f from 2024/25)		✓	✓	✓				
Overtime and other allowances (quarterly review)	✓							
Recruitment Reference Checks (quarterly review)	✓							
Corporate Governance								
Annual Governance Statement 2024/25	Complete.							
Other Work								
National Fraud Initiative	24/25 Exercise is being progressed – see section 4 of report for more information.							
Completion of 2024/25 Audit Plan	Reports finalised: ASN Transport Policy; HSCP Strategic Commissioning; Vehicle Maintenance; Governance of External Organisations.							
Inverclyde IJB	The 2025-26 audit plan will be reported to IJB Audit Committee for approval in September.							

4 Corporate Fraud Activity

- 4.1 The undernoted table sets out progress to date on corporate fraud activity in the period 1 April to 31 July 2025:

National Fraud Initiative Exercise					
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
2364	365	350	2	13	£4710.59
<p>Fraud:</p> <ul style="list-style-type: none"> – 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. <p>Error:</p> <ul style="list-style-type: none"> - 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. - 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- - 8 cases refer to Blue Badges which matched DWP deceased records. Badges have now been cancelled on the system. <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
6904	776	0	7	9	£21,006.43
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.					
Council Tax Exemptions					
A proactive exercise is underway to review the ongoing validity of Council Tax Exemptions. For the current financial year to date, these enquiries have resulted in the identification of overpayments of council tax exemptions totalling £60,716.					

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

File Ref	Description	Status
Whistleblowing Enquiries		
25/18	Allegation that occupier of property was not paying Council Tax.	Closed – fraud established.
25/19	Allegation of illegal sub-letting.	Closed – No fraud established.
Corporate Fraud Referrals		
25/02	Finance referral regarding validity of Single Person Discount	Ongoing
25/07	Finance referral regarding validity of Council Tax exemption	Closed – error identified.
25/48	Finance referral regarding validity of Single Person Discount	Ongoing

4 Corporate Fraud Activity

- 4.3 Between 1 April 2025 and 31 July 2025, there were 2 whistleblowing enquiries investigated by the team.

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.
 - Investigations and other work as set out at section 4 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 JULY 2025

Summary: Section 1 Summary of Management Actions due for completion by 31/07/2025

There were 4 actions due for completion by 31 July 2025 and all actions have been reported as completed by management.

Section 2 Summary of Current Management Actions Plans at 31/07/2025

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

Section 3 Current Management Actions at 31/07/2025

At 31 July 2025 there were 4 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 July 2025 there were no audit action points 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 31.07.2025**

SECTION 1

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	No update received*
HSCP	2	2		
Environment and Regeneration	2	2		
Total	4	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 31.07.2025**



SECTION 2


CURRENT ACTIONS BY DIRECTORATE

HSCP	
Due for completion August 2025	1
Due for completion March 2026	1
Total Actions	2
Education Communities and Organisational Development	
Due for completion September 2025	2
Total Actions	2
Total current actions:	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 31.07.2025**

SECTION 3

 Client Accounts – Quarterly Checks 2022/23 (Report Issued September 2023)				
Description	Status	Original Due Date	Due Date	Assigned To
Inaccurate Transaction Records (Amber) 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
Security, retention and disposal of attendance management files (Amber) 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 31.07.2025**

SECTION 3

P	HSCP Care & Support At Home - Delayed Discharge (Report Issued – December 2024)				
Description		Status	Original Due Date	Due Date	Assigned To
Managing Planned Date of Discharge from hospital for prospective HSCP Service Users (Amber) Management will use existing joint working arrangements involving HSCP and NHS Acute staff to identify the action which could be taken to: reduce the time lag between a patient being admitted to hospital and a referral being made to the HSCP; align for each inpatient their planned date of discharge with their fit for discharge date, whenever possible; and ensure that changes to planned dates of discharge are always promptly communicated to nominated HSCP officers.			31-Aug-2025	31-Aug-2025	Service Manager (CIL, Winter Planning & Discharge)
Managing cases of inpatients who lack capacity and require HSCP services to leave hospital (Amber) 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">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;cases can be formally tracked to promptly identify delays, recurring issues and required follow-up action by specific NHS Acute and HSCP officers; and			31-Mar-2025	31-May-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 31.07.2025**

SECTION 3




	HSCP Care & Support At Home - Delayed Discharge (Report Issued – December 2024)			
Description	Status	Original Due Date	Due Date	Assigned To
<ul style="list-style-type: none"> they can prepare and agree local operational procedures to manage all aspects of guardianship cases involving hospital inpatients. 				

	HSCP Strategic Commissioning (Report Issued – March 2025)			
Description	Status	Original Due Date	Due Date	Assigned To
<p>Managing HSCP eligibility criteria within the Commissioning Plan (Amber)</p> <p>The Chief Officer (HSCP) will develop a plan to examine the management of eligibility criteria as follows:</p> <ul style="list-style-type: none"> to more fully meet current HSCP service provision, including complex care packages interventions to reduce demand for HSCP services supports the management of criteria transparently communicating criteria to relevant service users consistently applying criteria throughout service users' care journeys when their care needs reduce; and ensuring that external care providers promptly inform relevant officers whenever service users require less support. 		31-Mar-2026	31-Mar-2026	Chief Officer (HSCP)

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

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 31.07.2025

SECTION 3

This exercise will also be aligned to on-going implementation of the Strategic Plan and include appropriate input from the Senior Management Team (SMT).					
	Vehicle Maintenance (Report Issued – May 2025)				
Description	Status	Original Due Date	Due Date	Assigned To	
Lack of Management sign-off of driver's annual risk assessment (Amber) Management will ensure that: <ul style="list-style-type: none">the driver annual risk assessment forms are signed off after completion; andmanagement liaise with Health and Safety to ensure that a reminder is issued to all relevant services to complete the driver risk assessment in an annual basis.	 	31-May-2025 30-Jun-2025	31-May-2025 30-Jun-2025	Team Leader, Transport & Waste Collection Team Leader, Transport & Waste Collection	

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 Due Date	Due Date	Management Comments
There are no current actions which have missed the original due date.				

**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 July 2025.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions Not Yet Due*		
			Red	Amber	Green
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	25	0	2	8
2024/2025	25	7	0	3	15
Total	310	273	0	5	32

*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.