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<b>Report To:</b>	<b>Audit Committee</b>	<b>Date:</b>	<b>9 September 2025</b>
<b>Report By:</b>	<b>Chief Internal Auditor</b>	<b>Report No:</b>	<b>FIN/53/25/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 AND SUMMARY

1.1 ☐ For Decision ☒ For Information/Noting

1.2 The purpose of this report is to advise Members of the status of current External Audit actions at 31 July 2025.

## 2.0 RECOMMENDATIONS

2.1 It is recommended that Members note the progress in relation to the implementation of external audit actions.

Andi Priestman  
Chief Internal Auditor

### 3.0 BACKGROUND AND CONTEXT

- 3.1 External Audit report findings and action plans to relevant officers and the Audit Committee as part of their annual audit plan.
- 3.2 The Chief Internal Auditor co-ordinates follow up reporting on current actions arising from External Audit Action Plans with regular reporting to CMT and the Audit Committee.
- 3.3 There were 2 actions due for completion by 31 July 2025. One action has been reported as completed by management and for one action, the completion date has been revised.
- 3.4 There are 6 current external audit actions being progressed by officers. These are set out in the status report at Appendix 1.

### 4.0 PROPOSALS

- 4.1 The Audit Committee is asked to note the progress in relation to the implementation of external audit actions.

### 5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) 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 Finance

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**

There is a risk that failure to implement agreed audit actions in a timely manner could result in an inability to provide a reasonable level of assurance over the Council's system of internal control to those charged with governance.

### **5.4 Human Resources**

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

### **5.5 Strategic**

This report relates to strong corporate governance.

## **6.0 CONSULTATIONS**

- 6.1 Relevant Officers were asked to provide updates as appropriate and the Corporate Management Team have reviewed the responses and completion dates.

## **7.0 BACKGROUND PAPERS**

- 7.1 2023/24 External Audit Annual Report

**INVERCLYDE COUNCIL INTERNAL AUDIT**  
**REPORT TO AUDIT COMMITTEE ON**  
**STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**  
**AT 31 JULY 2025**

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

There were 2 actions due for completion by 31 July 2025. One action has been reported as completed and for one action, a revised action date has been set.

**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 6 current audit action points.

**Section 4    Analysis of Missed Deadlines**

At 31 July 2025 there was one audit action point where the agreed deadline has been missed.

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

**SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.07.2025**

**SECTION 1**

<b>Area</b>	<b>No. of Actions Due</b>	<b>No. of Actions Completed</b>	<b>Deadline missed Revised date set*</b>	<b>Deadline missed Revised date to be set*</b>	<b>No response received</b>
Chief Executive	2	1	1		
<b>Total</b>	<b>2</b>	<b>1</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 EXTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.07.2025**

**SECTION 2**




**CURRENT ACTIONS BY DIRECTORATE**

<b>Chief Executive</b>	
Due for completion September 2025	3
Due for completion November 2025	1
<b>Total Actions</b>	<b>4</b>
<b>Education and Communities</b>	
Due for completion April 2027	1
<b>Total Actions</b>	<b>1</b>
<b>Environment and Regeneration</b>	
Due for completion April 2026	1
<b>Total Actions</b>	<b>1</b>
<b>Total current actions:</b>	<b>6</b>

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

**CURRENT MANAGEMENT ACTIONS AS AT 31.07.2025**

**SECTION 3**



Description	Status	Original Due Date	Due Date	Assigned to
<b>Annual Report to Members on the 2021/22 Audit (November 2022)</b>				
<b>Local Development Plan (B/f)</b> The preparation of the LDP will commence in February 2023 and be completed by April 2026.		30-Apr-2026	30-Apr-2026	Director, Environment & Regeneration
<b>Annual Report to Members on the 2022/23 Audit (November 2023) – Wider Dimension and Best Value</b>				
<b>Out of date policies (Priority 2 recommendation)</b> Recommendation: We recommend that all out-of-date policies are prioritised for updating and review/approval by Council or appropriate Committee as soon as is practicable.		31-Mar-2025	30-Nov-2025	Corporate Management Team
<b>Equality group involvement in plan (Priority 2 recommendation)</b>  Recommendation: We recommend that a specific equality group within the council is identified and involved in the strategy setting process.  <b>Management Response:</b> Equality groups will be involved in the development of the next Council Plan from 2027 and in the mid-term review of the Partnership Plan in 2028.		01-Apr-2027	01-Apr-2027	Head of OD, Policy and Communications

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

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

**CURRENT MANAGEMENT ACTIONS AS AT 31.07.2025**

**SECTION 3**

Description	Status	Original Due Date	Due Date	Assigned to
<b>Annual Report to Members on the 2023/24 Audit (October 2024)</b>				
<b>Savings Plans Recommendation:</b> We recommend that keeping in view the availability of medium term forecast, beyond the two year budget, saving plans should be considered and developed for medium term as well i.e. beyond the period covered by the latest budget.  <b>Management Response:</b> Officers will develop a medium-term savings strategy as part of the development of the 2026/27 Budget.		30-Sep-2025	30-Sep-2025	Chief Financial Officer
<b>Annual Report to Members on the 2023/24 Audit (October 2024) – Wider Dimension and Best Value</b>				
<b>Digital Modernisation Initiatives Recommendation:</b> We recommend that a system of overall assessment of the impacts (cost, time and quality) of the digital modernisation initiatives should be designed and implemented.  <b>Management Response:</b> Officers will examine the most appropriate format of a collated assessment of the impact of the Digital Modernisation investment including the quantification of any efficiencies, savings and associated service improvements.  Thereafter this will be reported to the Policy & Resources Committee.		30-Sep-2025	30-Sep-2025	Chief Executive/ Head of Legal, Democratic, Digital and Customer Services



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



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

**CURRENT MANAGEMENT ACTIONS AS AT 31.07.2025**

**SECTION 3**

Description	Status	Original Due Date	Due Date	Assigned to
<b>Annual Report to Members on the 2023/24 Audit (October 2024) – Wider Dimension and Best Value</b>				
<b>Assessing the impacts of hybrid working</b> We recommend that an overall assessment of the impact of the new flexible arrangements on service quality and outcomes, to provide greater insight into the achievement of the intended objectives, should be carried out. We further recommend, while in use, the documentation of the Council's expectations in relation to informal flexible working arrangements.  <b>Management Response:</b> Officers will carry out the assessment as indicated and thereafter report to the Policy & Resources Committee. The Flexible Working Policy will be reviewed to ensure that it reflects current practice in relation to informal flexible working.		30-Jun-2025	30-Jun-2025	Head of OD, Policy and Communications
<b>Joint Working and Collaboration</b> We recommend that Council should continue to explore opportunities for joint working and collaboration to build resilience and to make the best use of resources.  <b>Management Response:</b> The Council will consider potential joint working with other councils and other partners as part of the development of medium-term actions linked to Transformation and Delivering Differently. This to feed into the 2026/27 Budget process.		30-Sep-2025	30-Sep-2025	Chief Executive

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

INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS  
ANALYSIS OF MISSED DEADLINES

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Annual Report to Members on the 2022/23 Audit (November 2023)	<b>Out of date policies (Priority 2 recommendation)</b> Recommendation: We recommend that all out-of-date policies are prioritised for updating and review/approval by Council or appropriate Committee as soon as is practicable.	31.03.24	30.11.25	A tracker is now in place which monitors review dates for all key policies which is reviewed quarterly by CMT. The majority of out-of-date policies identified by the audit have now been reviewed and approved by Committee or are due to be approved by 31 March 2025. There is one policy remaining which is currently being updated and is due to be reported to Committee by 30 November 2025.

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