
Report To:	Audit Committee	Date:	18 October 2016
Report By:	Head of Legal & Property Services	Report No:	AC/14/16/GM/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	Internal Audit Progress Report – 1 August to 23 September 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 1 August to 23 September 2016 is attached as an **Appendix 1** Appendix to this report since its content is essential to the understanding of the Council's control environment.

2.0 SUMMARY

- 2.1 Two internal audit reports have been finalised since the last Audit Committee meeting:-

- Corporate Health and Safety; and
- School Inventory Procedures

- 2.2 These reports contain 10 issues categorised as follows:

Red	Amber	Green
1	5	4

- 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	2
Draft Report	0
Fieldwork Complete	0
Fieldwork in Progress	5
Planning	4
Not started	6
Total	17

- 2.5 In relation to Internal Audit follow up, there were 2 items due for completion by 30 September 2016 and both items have been reported as completed by management. 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 1 August to 23 September 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 Two internal audit reports have been finalised since the last Audit Committee meeting in August 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	0
Draft Report	1
Fieldwork Complete	0
Fieldwork in Progress	4
Planning	5
Not started/Deferred	7
Total	17

- 5.3 There are 23 current action points being progressed by officers. There were 2 actions due for completion by 30 September 2016 and both items have been reported as completed by management.
- 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
1 August to 23 September 2016**

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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 were two audit reports finalised since the August 2016 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.

Reports finalised since previous Audit Committee	Grading			Total Number of Issues
	Red	Amber	Green	
Corporate Health and Safety	0	4	2	6
Fraud Risk Review – School Inventory Procedures	1	1	2	4
Total	1	5	4	10

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 a bi-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 reports issued after 29 July 2016.

Corporate Health and Safety

- 2.2 Effective health and safety arrangements can minimise the risk of injury to Council staff and service users alike. In practice, staff at all levels must understand their individual responsibilities for health and safety matters. To this end the Health & Safety Team works closely with staff to help them fulfil their specific responsibilities for health and safety. Joint working between the Health & Safety Team and Service staff can deliver effective health and safety practices across Services when combined with clear priorities and appropriate resources.
- 2.3 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 in relation to Corporate Health and Safety.
- 2.4 The overall control environment opinion for this audit was **Satisfactory**. There were four AMBER issues summarised as follows:

Approving priorities for the work of the Corporate Health & Safety Team (AMBER)

An effective Corporate Health & Safety Plan focusses on critical priorities. However, due to discussions regarding its contents the 2014-17 plan has not been finalised and therefore priorities have not been formally approved. Also, the basis for selecting priorities within the draft 2016-19 plan was not explained.

In addition, planned and reactive work both combine to achieve health and safety goals. However the Health & Safety Team spend a substantial amount of time on reactive work, such as investigating accidents and giving advice. We found that there is scope to introduce measures which could release more time for planned work.

Furthermore, external enforcement agencies such as the HSE and Scottish Fire & Rescue Service assess compliance with health and safety law. However, the draft Corporate Health & Safety Plan does not adequately distinguish between the roles of external enforcement agencies and the Health & Safety Team.

When the Corporate Health & Safety Committee has not agreed the Corporate Health & Safety Plan it is more difficult for the Health and Safety Team to fully support managers to focus on critical risks. In addition, it will be more difficult to achieve corporate health and safety goals without reducing the volume of reactive work carried out by the Health and Safety Team.

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

Planning and managing health and safety audits and inspections (AMBER)

Weaknesses in processes and procedures can be identified via health and safety audits and inspections. Those activities contribute to delivering the Health & Safety Plan and corresponding management system. However, within the draft plan there is scope to more fully explain the Health and Safety Team's approach to audits and inspections along with specifying the role of self-assessment techniques, especially for managing risk assessments.

In addition, it is important that the Health & Safety Team actively follows up its own recommendations. However, we found that the draft Corporate Health & Safety Plan does not adequately specify the Team's follow-up process, although the Team undertakes follow-up audits on a priority risk basis, given resource limits.

Without regular audit and inspection, the Health & Safety Team cannot easily gauge the Council's arrangements for managing health and safety risks. In addition, important recommendations within health and safety reports are less likely to be fully implemented when effective follow-up arrangements are not in place throughout the Council.

Training Service staff in core health and safety duties and responsibilities (AMBER)

Employees undertake a variety of duties whilst delivering Council services, with lower graded staff often carrying out the most hazardous work. Risk assessments are used to manage hazards and risks and this includes identifying training requirements. Notwithstanding the responsibility of Services to train their employees and the Health & Safety Team's advisory role, minutes of the Corporate Health & Safety Committee show concerns raised by Services regarding limited training provision and the need for more support. There is scope for the Corporate Health & Safety Committee to review:

- The specific training requirements of higher risk Services;
- The role of face-to-face training; and
- The 2015 training needs survey as a means of supporting the review process.

Any weaknesses in training arrangements and the priority given to training can make compliance with health and safety procedures and the risk assessment regime less likely.

Applying data retention policy to health and safety information (AMBER)

The Health & Safety Team holds a range of information which must be managed in ways which comply with legislation and Council policy. Retention and disposal of information must allow for potential litigation and insurance claims whilst still complying with required best practice. Apart from some preliminary work, we understand that the Health and Safety Team has not yet fully developed a detailed plan for implementing the Council's data retention and disposal policy.

It is more difficult to demonstrate compliance with all relevant legislation without actively managing the retention and disposal of health and safety information.

- 2.5 The review identified a total of 6 issues, 4 of which we consider to be individually significant and an action plan is in place to address all issues by 30 September 2018.

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

School Inventory Procedures

- 2.6 On an annual basis, Education establishments purchase a wide variety of items of furniture and equipment. The Council's financial regulations set out procedures for recording of assets within Services which are supported by more detailed inventory procedures which set out how inventories should be managed and controlled. These procedures highlight that it is essential for proper control of such assets and for record purposes in the event of theft, fire and other risks covered by insurance that adequate inventory records are maintained on a continuous basis for all establishments.
- 2.7 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 School Inventory Procedures.
- 2.8 The overall control environment opinion for this audit was **Satisfactory**. There was one RED and one AMBER issue summarised as follows:

Non-Compliance with Inventory Procedures (RED)

Inventory procedures set out how higher value items should be managed and controlled. For one establishment we found that there was no formal, established inventory procedure in place, rather a system of "ad hoc" checks of inventory as time allowed. Specifically, the following areas of non-compliance were identified:

- Although an annual inventory for 2015-2016 was provided, audit testing identified that this inventory had not been maintained for a number of years.
- Although the INV/9 was signed off as current, accurate and available for inspection, the form had not been completed by the Head of Establishment who confirmed that the form had not been passed for authorisation, rather the form was signed by the School Support Manager but no actual checks were carried out.
- A number of higher value items either purchased through FMS during the last 2 financial years or listed on the inventory, could not be located at the establishment.

We understand that this position of non-compliance has existed for a number of years dating back to 2008. Where procedures are not being complied with, management cannot be confident that inventory records are complete, accurate and current.

2.9 Lack of adherence to inventory procedures (AMBER)

Procedures in terms of the management and control of inventory are clearly laid out within "Inverclyde Council Inventory Procedures" published in January 2004. This document applies to all establishments, highlighting that adequate inventory records should be maintained on a "continuous basis". However, through site visits and sample checking of high value items purchased through FMS, a number of issues were identified as follows:

- All establishments visited were not carrying out interim checks of inventory on a regular basis and did not use standard inventory forms;
- For some establishments visited, inventory records were not updated timeously for additions or deletions during the year;
- For some establishments visited, items were not being added to inventory at point of receipt and high value items were not always being security marked;
- For a few establishments, the INV/9 form was not signed by the appropriate person(s).

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

Where inventory procedures are not being appropriately followed there is an increased risk of theft or loss of inventory items which may go undetected.

- 2.10 The review identified a total of 4 issues, 2 of which we consider to be individually significant and an action plan is in place to address all issues by 31 March 2017.

3. Audit Plan for 2016/17 – Progress to 29 July 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	✓	✓	✓				
Project Assurance Reviews							
Valuing Roads Network Assets	✓	✓	✓				
Performance Audits							
LGBF/SOLACE Indicators	✓	✓	✓				
Corporate Fraud Reviews							
Council Tax Reduction Scheme	Fieldwork underway – see section 4 for detailed activity						
School Inventory Procedures	Report finalised and summary report provided to October 2016 Audit Committee						
Blue Badge Applications	Planning underway						
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						

4 Corporate Fraud Activity

The undernoted table sets out progress to date on corporate fraud activity in the period 1 August to 23 September 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
189	31	Overpayments £48,866.78 Future savings £32,077.64
School Inventory Procedures		
The report for this review was finalised in September 2016 and a summary of the key findings from the review is included in Section 2 of this report.		
Creditors – Duplicate Payments		
Not Started		
Non-Domestic Rates		
Not started		
Blue Badge Scheme		
Planning for this review is underway		
Serious Organised Crime Checklist		
Planning for this review is underway		
National Fraud Initiative 2016-2017		
The Fair Processing Compliance return has been submitted. The confirmation of data sets has been submitted to The Cabinet Office. Residents Virtual Parking Permits is a new mandatory data set for Inverclyde.		
SPOC Liaison		
DWP Referrals	2 this period	34 to date
LAIEF requests actioned	22 this period	81 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	In Progress
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	In progress
16/17 16-08	Employee Conflict of Interest	In progress
16/17 16-09	Contract Management	In progress
16/17 16-10	Council Tax Exemption	In progress

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.
 - Providing advice to HSCP in relation to changes in system procedures.
 - Review of SPT Grant Claims.

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

Summary: Section 1 Summary of Management Actions due for completion by 30/09/16

There were 2 actions due for completion by 30 September 2016, both of which have been reported as completed by management.

Section 2 Summary of Current Management Actions Plans at 30/09/16

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

Section 3 Current Management Actions at 30/09/16

At 30 September 2016 there was a total of 23 current audit action points.

Section 4 Analysis of Missed Deadlines

At 30 September 2016 there was one audit action point 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 30.09.16**

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	2	2		
Health and Social Care Partnership (HSCP)				
Education, Communities and Organisational Development				
Total	2	2		

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

Two actions were also due for completion in August 2016 which have both been reported as completed.

Action
Homelessness F/Up (January 2015)
Processing Housing Benefits Income (Amber) A reconciliation of the total income posted to the SDM System against the income received via FMS will be introduced. Evidence will be generated which supports the above measure such as FMS and SDM printouts which are signed and dated by the staff involved.

**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 30.09.16**

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 October 2016	3
Due for completion November 2016	5
Due for completion December 2016	7
Due for completion January 2017	1
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	22
Total current actions:	23

**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 30.09.16**

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
Authorising and monitoring expenditure (Amber) School finance officers will review authorised signatory lists to ensure that only those officers who require authoriser status within FMS are included on those lists.	Education HQ	31.10.16
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	31.12.16

* 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 30.09.16**

SECTION 3

Education, Communities and Organisational Development (Continued)

Action	Owner	Expected Date
Interim reviews of the inventory will be undertaken to ensure that the inventory is regularly updated for new purchases and any deletions.	Education HQ/ Head of Establishment	31.12.16
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	31.12.16
Investigation to find out events that led to situation of audit findings for the particular establishment.	Quality Improvement Officer	31.10.16
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	30.11.16
Standard templates forms will be made available and all establishments will be informed to use the standard forms.	Policy and Commissioning Team Leader	30.11.16
Items will be added to inventory at the point of receipt and high value items will be security marked on receipt.	Heads of Establishment	30.11.16
A programme for carrying out interim checks by all establishments will be implemented.	Heads of Establishment	30.11.16
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) The draft Health & Safety Plan will be agreed in line with the timescale identified by the Corporate Health & Safety Committee.	Health and Safety Team Leader	30.11.16
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 30.09.16**

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
A report on key Health & Safety issues with recommendations and including training, which affect the Council is being prepared for the Corporate Management Team.	Health and Safety Team Leader	31.10.16
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.

**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 September 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	72	0	1	4
2015/2016	52	33	0	2	17
2016/2017	28	3	4	16	5
Total	937	885	4	19	29

*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.