

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit and Performance Review Committee: 27 February 2013

Subject: Internal Audit Action Plans issued during the period from 15 October 2012 to 14 January 2013 and progress of Internal Audit and External Audit reports.

1. Purpose

1.1 The purpose of this report is to advise:

- The Committee of the Internal Audit Section action plans issued to directorates during the period from 15 October 2012 to 14 January 2013.
- The Committee of the progress being made in actioning recommendations contained within Internal Audit and External Audit reports which management have committed to implementing.

2. Recommendations

2.1 It is recommended that Members are asked to note the contents of this report.

3. Background

3.1 When audit reports are issued by the Internal Audit Section departmental management are provided with an action plan. Thereafter progress on implementing the actions is monitored and reported to the Audit and Performance Review Committee. Similarly, where External Audit have issued a report containing recommendations, progress is monitored and reported to the Audit and Performance Review Committee.

4. Main Issues

Agreed Internal Audit action plans issued

4.1. The Internal Audit action plans agreed and issued during the period from 15 October 2012 to 14 January 2013 are contained in the Covalent report at Appendix A.

Progress on implementation of recommendations

4.2 Appendix B details the outstanding actions on previously issued Internal Audit reports.

4.3 Appendix C details the outstanding actions for External Audit reports.

- 4.4 Responsibility for progressing each action detailed in the appendices is assigned to individual officers

5. People Implications

- 5.1 There are no personnel issues.

6. Financial Implications

- 6.1 There are no financial implications.

7. Risk Analysis

- 7.1 The key areas of work performed by both Internal Audit and External Audit are carried out according to a risk based approach that determines the nature, extent and timing of the required audit assignments.
- 7.2 In addition action plans for individual reports tend to prioritise recommendations in terms of risk / impact, i.e. -
- High: Issues which place the Council at significant risk.
 - Medium: Issues where audit are of the opinion that corrective action is mandatory.
 - Low: Issues where corrective action would lead to an improvement in process or greater efficiency.

Timescales for full implementation are predominantly with service departments to allow them to set realistic target completion dates. However as a general guideline High issues should commence immediately, Medium issues should commence within three months and Low issues commence within nine months.

8. Equalities Impact Assessment (EIA)

- 8.1 There are no issues identified.

9. Consultation

- 9.1 This report has been subject to a check by Legal, Democratic & Regulatory Services.

10. Strategic Assessment

- 10.1 This report relates to Assuring Our Success through strong financial governance and sustainable budget management.

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Date: 12 February 2013

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Appendices: **A** - Agreed Action Plans issued during the period
15 October 2012 to 14 January 2013
B - Progress on Previously Issued Internal Audit
Reports
C - Progress on External Audit Reports

Background Papers: Internal Audit Reports

Wards Affected: All Wards