

# **WEST DUNBARTONSHIRE COUNCIL**

## **Report by Chief Executive**

**Audit and Performance Review Committee: 14 December 2011**

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**Subject: Internal Audit Action Plans issued during the period from 15 September to 14 November 2011**

### **1. Purpose**

- 1.1** To present to the Committee the Internal Audit Section action plans issued to directorates during the period from 15 September to 14 November 2011.

### **2. Background**

- 2.1** When audit reports are issued by the Internal Audit Section departmental management are provided with an action plan. Copies of the four action plans agreed and issued, during the period from 15 September to 14 November 2011, are contained in Appendix A.
- 2.2** Further information on these audits is provided in Section 3 below.

### **3. Main Issues**

#### Key points on agreed action plans issued

- 3.1** An outline of the subject matter of the audit work is provided below, along with the key issues which emerged.

#### Action Plan 1: Travel and Subsistence Councillors

- 3.2** The audit focused on the following areas:

- Policies & Procedures
- Processing & Payment of Claims

- 3.3** The review highlighted that opportunities exist to enhance the service provided, the most important of which is listed below:

- Regularity of Claims

### Action Plan 2: Travel and Subsistence Employees

**3.4** The audit focussed on the following areas:

- Policies & Procedures
- Processing & Payment of Claims
- Security of Data

**3.5** The review highlighted that opportunities exist to enhance the service provided, the most important of which are included below:

- Submission of Claims
- Security of Data

### Action Plan 3: Improvement Grants

**3.6** The audit focussed on the following areas:

- Works
- Budgetary Control
- Performance Monitoring

**3.7** The review highlighted that opportunities exist to enhance the service provided, the most important of which are included below:

- Customer Consultative Initiatives
- Post Works Inspections
- Performance Indicators

### Action Plan 4: Health & Safety Roads Section

**3.8** The audit focussed on the following areas:

- Policies, procedures and training
- Health and safety awareness
- Risk identification and management
- Accidents and incidents
- Monitoring and reporting

**3.9** The review highlighted that opportunities exist to enhance the service provided, the most important of which are included below:

- Regular review of risk assessments
- Formal monitoring of health and safety action plans

#### **4. People Implications**

**4.1** There are no personnel issues.

#### **5. Financial Implications**

**5.1** There are no financial implications.

#### **6. Risk Analysis**

**6.1** 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.

**6.2** In addition, action plans for individual reports tend to prioritise recommendations in terms of how promptly they should be implemented, i.e.:

- High: up to three months
- Medium: between three and six months
- Low: between six months and one year

Therefore, any delay in the implementation of report recommendations may lead to key Council activities being exposed to a greater level of risk.

#### **7. Equalities Impact Assessment (EIA)**

**7.1** There are no issues identified.

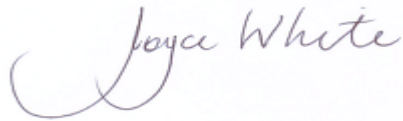
#### **8. Strategic Assessment**

**8.1** This report relates to fit for purpose service delivery models for continuous improvement.

#### **9. Conclusions and Recommendations**

**9.1** Two Internal Audit action plans have been issued to management as detailed at Section 3 and Appendix A to this report.

**9.2** The Committee is asked to note the contents of these reports.



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**Joyce White**  
**Chief Executive**  
**Date: 25 November 2011**

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**Appendix A:** Agreed Action Plans issued during the period  
15 September to 14 November 2011

**Background Papers:** Internal Audit Reports

**Wards Affected:** All Wards