

Internal Audit & Fraud Sharing Workstreams				
Area of Activity	Summary of Actions	Responsible Officer	Anticipated Completion Date	Progress Update 11 December 2020
Audit and Fraud workstream January to March 2020	Delivery of Annual Audit Plan 19-20 by 31 March 2020 <ul style="list-style-type: none"> - Inverclyde Council - West Dunbartonshire Council - Inverclyde IJB - West Dunbartonshire IJB Completion of 2018 NFI Exercise <ul style="list-style-type: none"> - Inverclyde Council - West Dunbartonshire Council 	Shared Service Manager – Audit and Fraud	31 March 2020	The completion of the annual audit plans were impacted by COVID-19 however sufficient work had been completed for all 4 plans such that reasonable assurance could be provided to the relevant CFO/s95 Officer. The 2018 NFI Exercises were completed.
Audit and Fraud workstream April 2020 to March 2021	Finalise Annual Audit Assurance Statement for 2019-20 <ul style="list-style-type: none"> - Inverclyde Council - West Dunbartonshire Council Undertake audit planning to develop 2020-21 annual audit plans for approval <ul style="list-style-type: none"> - Inverclyde Council - West Dunbartonshire Council - Inverclyde IJB - West Dunbartonshire IJB Delivery of Annual Audit Plan 20-21 by 31 March 2021 <ul style="list-style-type: none"> - Inverclyde Council - West Dunbartonshire Council - Inverclyde IJB - West Dunbartonshire IJB 	Shared Service Manager – Audit and Fraud Shared Service Manager – Audit and Fraud Shared Service Manager – Audit and Fraud	31 May 2020 31 March 2020 31 May 2021	Complete. Complete. The audit plans for IC and IJB were approved prior to lockdown. The audit plan for WDC was presented and approved at the June 2020 meeting of the Audit Committee. Progress against Audit Plans is monitored on a monthly basis to ensure sufficient work will be undertaken by end of May 2021 in order to provide reasonable assurance to the CFO/s95 Officer of the relevant organisation.

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Further developments	<ul style="list-style-type: none"> • Review audit methodology and reporting procedures across both Councils for best practice. • Review Corporate Fraud arrangements, including policies and procedures across both Councils for best practice. • Develop a clear internal audit people strategy which supports the Councils' objectives and promotes a culture of excellence. 	Shared Service Manager – Audit and Fraud	31 March 2021	<ul style="list-style-type: none"> • Audit methodology and reporting procedures has been realigned across both Councils for 20/21. • The review of corporate fraud arrangements, including policies and procedures across both Councils is ongoing to ensure due cognisance is taken of best practice. • An opportunity has arisen in WDC audit team which allows the review of tasks and responsibilities. This review is currently underway. Audit resource has been aligned to deliver a partner approach to organisations subject to internal audit reviews which ensures continuity of audit support and develop an enhanced understanding of each organisation within the audit team.