

INTERNAL AUDIT REPORT FOLLOW UP 2018-19

1.0 INTRODUCTION

- 1.1 Internal audit reports include an action plan with a management response establishing the agreed action, timescale and responsible officer. Internal Audit record these in a database and, on a monthly basis, follow them up to ensure they are being progressed.
- 1.2 This report updates the committee on all open actions as at 31 October 2018 including information on actions where the agreed implementation date has been rescheduled.

2.0 RECOMMENDATIONS

- 2.1 To note the contents of the report.

3.0 DETAIL

- 3.1 The two tables below provide a numerical summary of open audit actions with a split between actions due between 01 August and 31 October and actions due after 31 October 2018.

Actions Due between 01 August 2018 and 31 October 2018

Service	Complete	Delayed / Rescheduled	Total
ADULT CARE	1	0	1
CUSTOMER & SUPPORT SERVICES	2	0	2
EDUCATION	1	0	1
IMPROVEMENT & HR	4	0	4
LIVEARGYLL	0	1	1
ROADS & AMENITY SERVICES	1	1	2
STRATEGIC FINANCE	1	1	2
TOTAL	10	3	13

Actions due after 31 October 2018

Service	Complete	On Course	Delayed / Rescheduled	Total
ADULT CARE	1	4	0	5
EDUCATION	1	4	0	5
GOVERNANCE & LAW	0	1	0	1
IMPROVEMENT & HR	0	1	0	1
LIVEARGYLL	0	1	0	1
PLANNING & REGULATORY SERVICES	0	4	0	4
ROADS & AMENITY SERVICES	0	1	1	2
TOTAL	2	16	1	19

3.2 Appendix 1 provides further detail on actions that have either been delayed and rescheduled or for which Internal Audit have received no response from the service to inform this follow up.

4.0 CONCLUSION

4.1 Satisfactory progress continues to be made implementing audit actions.

5.0 IMPLICATIONS

5.1 Policy	None
5.2 Financial	None
5.3 Legal	None
5.4 HR	None
5.5 Equalities	None
5.6 Risk	None
5.7 Customer Service	None

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18 December 2018

For further information please contact:

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APPENDICES

Appendix 1 – Action Plan Points Delayed & Rescheduled or with No Response

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Action Plan Points Due between 01 August and 31 October 2018						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
LIVEARGYLL	Public Availability of Board Papers Consideration should be given to making board meeting agendas, reports and minutes available to the public via the LiveArgyll website.	Low	Board Papers are available in hard copy. At its recent July meeting the Board agreed to the publishing of Agenda, Minutes and unrestricted reports on Website	30 Sept 2018 31 Dec 2018	Due to the new website not being up and running yet completion date has been revised.	Business Support Manager Delayed but rescheduled
ROADS AND AMENITY SERVICES	Review of Documented Policy and Procedures Whilst the street lighting policy details maintenance standards and a number of documented procedures have been updated in the last three years to reflect the LED replacement programme further work is required to ensure policy and procedures reflect current working practices.	High	Review of policy and procedures will be carried out.	30 Sept 2018 30 Nov 2018	Workload Issues and Competing Priorities are hampering completion of this review.	Contracts Manager Delayed but rescheduled
STRATEGIC FINANCE	VAT training has not been delivered to all staff involved in determining VAT	Medium	VAT training in the format of an e-learning module will be prepared to allow Argyll and Bute	31 Mar 2018 31 Aug 2018 30 Nov 2018	There is now a VAT manual on the HUB that all staff can easily access, however creation of e-learning module	Finance Manager, Corporate Support

Action Plan Points Due between 01 August and 31 October 2018						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
	treatment.		specific training to be delivered.		has been delayed until end of November due to staff workload.	Delayed but rescheduled

Action Plan Points Due After 31 October 2018						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
ROADS & AMENITY SERVICES	There is no external representation on the Harbour Board contrary to British Ports authority guidance.	Medium	A review of the Current Harbour Board framework will be carried out. Thereafter, should any changes be required to the current regime, a report will be taken to a future Harbour Board meeting.	30 Jun 2018 30 Nov 2018 31 Jan 2019	Awaiting the next Harbour Board meeting before a report can be presented to Members – likely to be held in either December or January. Delayed until end of January 2019.	Marine Operations Manager Delayed but rescheduled