



AUDIT COMMITTEE

RISK ACTIONS ARISING FROM AUDIT AND INSPECTION REPORTS

REPORT BY AUDIT, RISK AND COUNTER FRAUD MANAGER

A. PURPOSE OF REPORT

To advise the Audit Committee of progress in implementing agreed actions arising from audit and inspection reports.

B. RECOMMENDATION

It is recommended that the Audit Committee considers progress in relation to the outstanding risk actions.

C. SUMMARY OF IMPLICATIONS

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| I Council Values | Being honest, open and accountable, making best use of our resources. |
| II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment) | None. |
| III Implications for Scheme of Delegations to Officers | None. |
| IV Impact on performance and performance Indicators | Failure to effectively mitigate risks may have an adverse impact on performance. |
| V Relevance to Single Outcome Agreement | Our public services are high quality, continually improving, efficient and responsive to local people's needs. |
| VI Resources - (Financial, Staffing and Property) | None. |
| VII Consideration at PDSP | None. |
| VIII Other consultations | Heads of Service. |

D. TERMS OF REPORT

In November 2011 the Risk Management Board endorsed the recommendation that the following be entered into Pentana as risk actions:

- all external audit findings which are the subject of an agreed action plan;
- agreed actions arising from internal audit findings ranked as being of "high" importance;
- actions arising from findings / recommendations from other external inspectors / agencies which are considered to be significant.

A report was submitted to the Audit Committee on 25 June 2018 setting out those findings which had been entered into Pentana as risk actions in accordance with the agreed protocol, which were due to be completed by 31 March 2018, and which were still outstanding. At the time of the June report there were five outstanding actions. This report and appendix constitutes an update on the outstanding actions.

In relation to the attached appendix:

- each action has a code and title;
- the “assigned to” field identifies the responsible officer for the action;
- the “progress bar” field identifies the service’s current estimate of percentage completion;
- the “original due date” field is the date for completion, where relevant this will be as per the original agreed action plan;
- the “revised due date” field is a revised completion date set by the service;
- the “finding” and “agreed action” field set out the finding and agreed action respectively;
- the “latest note” field contains the latest update by the service on progress.

There are now three outstanding risk actions, all of which relate to internal audit.

E. CONCLUSION

It is important that risk actions are implemented timeously as failure to do so may impact adversely on compliance with council objectives. Oversight of outstanding risk actions by the Audit Committee will facilitate their completion.

F. BACKGROUND REFERENCES

Report to the Audit Committee 25 June 2018: Risk Actions arising from Audit and Inspection Reports

Appendices/Attachments: Outstanding Audit and Inspection Recommendations due by 31 March 2018

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