

North Lanarkshire Council

Report

Audit and Scrutiny Panel

for approval for noting

Ref: KA/ASP/Sept20

Date: 03/09/2020

Audit and risk-related items: Action log

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Executive Summary

The purpose of this report is to allow elected members to track implementation of requests and recommendations made by the Panel in respect of audit and risk-related items in the previous 18 months.

The attached log (at Appendix 1) records those audit and risk-related requests and recommendations made by the Panel and when these were addressed and/or are expected to be addressed.

Recommendations

The Panel is invited to note the report.

The Plan for North Lanarkshire:

Priority: All priorities

Ambition statement All ambition statements



Ken Adamson, Audit and Risk Manager

Appendix 1 Audit and risk related items: Action log

Meeting	Requests and/or recommendations for action	Status
December 2019	a) Submit reports on the following two corporate risks: <ul style="list-style-type: none"> • Information security and information governance • Business continuity planning 	<p>Outstanding – This has been impacted by the public health emergency. Reports from relevant management on both corporate risks were to have been on the agenda for the meeting of the Panel in March 2020, but the meeting was stood down. However, reports on two other key corporate risks have been selected for reporting to the Panel in September in light of these being most significantly impacted by the public health emergency.</p> <p>Internal Audit are currently undertaking a piece of work in relation to Information security and information governance which is now expected to be reported to the Panel in the November/December committee cycle.</p> <p>Management have also committed to report to elected members on the lessons learned from the Council's response to the public health emergency. This report, which can reasonably be expected to include commentary on the Council's business continuity arrangements, will be submitted to the Policy and Strategy Committee as outlined by the Chief Executive to the Council meeting on 13 August.</p>
	b) Future annual Whistleblowing Reports be remitted to the Panel from Policy and Strategy	<p>Outstanding – report will be remitted to the Panel after it is next considered by the Policy and Strategy Committee.</p>
	c) A report on progress re-implementation of 1140 hours be submitted by the Service to the next meeting of the Education and Families Committee with a further report on this issue to the Panel in due course	<p>Partially complete – A report from relevant management on this issue was submitted to the February meeting of the Education and Families Committee. Internal Audit are monitoring progress and will report to the Panel, as appropriate, as part of planned work to be undertaken in the 2020-21 work programme.</p>
September 2019	a) Submit a further report to a future meeting of the Panel in relation to compliance with the PCI-DSS.	<p>Complete – A report from relevant management on this issue is on the agenda for this meeting of the Panel.</p>
	b) Submit a report to the meeting of the Education and Families Committee on 12 November regarding the Scottish Attainment Challenge, with specific reference to guidance and outcomes.	<p>Complete – A report from relevant management on this issue was submitted to the Education and Families Committee in November 2019.</p>
	c) Provide details regarding whether other local authorities also incur annual costs due to previous severance decisions, as per page 108 of the agenda.	<p>Complete – This has been impacted by the public health emergency. Relevant data from all other Councils was published by Audit Scotland in December 2019 and a report from relevant management on this issue was on the agenda for March 2020 meeting of the Panel. Relevant data will now be circulated to members.</p>
	d) Proceed with the signing of the final Annual Accounts 2018-19.	<p>Complete – The annual accounts were signed by the Chief Executive, the Council Leader and the appointed auditor prior to the 30 September deadline.</p>

Appendix 1 Audit and risk related items: Action log (continued)

Meeting	Requests and/or recommendations for action	Status
June 2019	The Panel requested an update on the external auditor’s consideration of the Council’s 2018-19 Remuneration Report in light of the recent media coverage of the significant sums paid to some former Chief Officers.	Complete – A report from the Audit and Risk Manager was on the agenda for the August 2019 meeting at which the external auditor provided a verbal update to the Panel. The external auditor’s written commentary/feedback on this issue was included in the External Audit Annual Report which was presented to the Panel in September 2019.
	The Panel requested further information in relation to the following items: a) Contingency planning in respect of the planned delivery of 1140 hours early years by August 2020;	Complete – The results of a further review by Internal Audit of the management of the 1140 hours early years project was submitted to the December 2019 meeting of the Panel.
	b) Progress in relation to management actions to further improve quality assurance arrangements; and	Complete – An update from relevant management on this issue is contained within the Appendices to the Follow-Up of agreed actions report submitted to the December 2019 meeting of the Panel.
	c) The current status of the Council’s IT Disaster Recovery arrangements and Disaster Recovery Plan.	Complete – A report from the Head of Business Solutions was included on the agenda for the September 2019 meeting.
March 2019	The Panel requested a range of information from management in relation to the Internal Audit report on issues surrounding Education recruitment.	Complete – A report from the Chief Executive on this matter was submitted to the Panel in May 2019.
	The Panel requested that inherent risk scores be included as well as residual risk scores within all future risk management reports.	Complete – All reports on risk management have included both inherent and residual risk scores since September 2019 and future reports will continue to do so.
	The Panel requested further Internal Audit reports in relation to Digital NL.	Complete – Work on Digital NL was included within the 2019-20 Internal Audit Annual Plan which was approved by the Panel in June 2019. The planned Internal Audit exercise was delayed pending ongoing work by Audit Scotland and the public health emergency but it is now expected that an Internal Audit report on this topic will be submitted to the Panel in November/December 2020.