

North Lanarkshire Council

Report

Audit and Scrutiny Panel

for approval for noting

Ref: KA/ASP/Dec20

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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
October 2020	Implementation by Management of actions agreed in response to External Audit's recommendations to be monitored through reports from Internal Audit.	Outstanding – The short time between the meeting in late-October and the deadlines for reports for this meeting precluded inclusion of relevant agreed actions in the most recent External Audit reports for this cycle but the actions will be followed-up and reported as part of Internal Audit follow-up reports with effect from the next 'audit' meeting of the Panel.
September 2020	A report be submitted to the next (audit) meeting of the Panel outlining the route map and timescales for the achievement of PCI DSS compliance.	Complete – A report on this matter is included as a separate agenda item for this meeting.
	Internal Audit provide a report to future meetings of the Panel reporting progress made by management implementing agreed management actions in relation to all audit recommendations categorised as "red" or "amber".	Complete – A report on this matter is included as a separate agenda item for this meeting.
December 2019	Submit reports on the following two corporate risks: <ul style="list-style-type: none"> • Information security and information governance • Business continuity planning 	Partially complete - Internal Audit are currently completing a piece of work in relation to information security and information governance which will now be reported to the Panel in the next committee cycle. A report from management on the lessons learned to date from the Council's response to the public health emergency (which included reflections on the Council's business continuity arrangements) was submitted to the Policy and Strategy Committee in August. BCP is also a key corporate risk and a report updating members on the current management and assessment of that risk is included as a separate agenda item for this meeting.
	Future annual Whistleblowing Reports be remitted to the Panel from Policy and Strategy	Outstanding – report will be remitted to the Panel after it is next considered by the Policy and Strategy Committee.
	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	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.
September 2019	Submit a further report to a future meeting of the Panel in relation to compliance with the PCI-DSS.	Complete – A report from relevant management on this issue was included on the agenda for the September 2020 meeting of the Panel.
	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.	Complete – A report from relevant management on this issue was submitted to the Education and Families Committee in November 2019.

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

Meeting	Requests and/or recommendations for action	Status
September 2019 (continued)	Provide details regarding whether other local authorities also incur annual costs due to previous severance decisions, as per page 108 of the agenda.	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.
	Proceed to sign the final Annual Accounts 2018-19.	Complete – The annual accounts were signed by the Chief Executive, the Council Leader and the appointed auditor prior to the 30 September deadline.
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.