#### ARGYLL AND BUTE COUNCIL

#### AUDIT AND SCRUTINY COMMITTEE

#### FINANCIAL SERVICES

13 June 2024

#### INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24

### 1.0 INTRODUCTION

1.1 In

Table 1 - Actions Due by 31 March 2024

SMT/Service	Complete	Delayed/ Rescheduled	Superseded	Evidence Required	Total
Internal Audit					
DH Commercial Services	3	4	0	0	7
DH Education Performance & Improvement	1	0	0	0	1
DH Legal & Regulatory Support	1	0	0	0	1
KF Customer Support Services	4	0	0	0	4
KF Development & Economic Growth	0	4	0	0	4
KF Financial Services	6	7	1	0	14
KF Roads & Infrastructure Services	1	2	0	0	3
H&SCP (IJB) Finance & Transformation	0	2	0	0	2
H&SCP (SW) Adult Services (Mental Health Learning	0	2	0	0	2
Disability, Addictions & Lifelong Conditions)					
External Audit					
Nil					

#### 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	Fairer Scotland Duty None
5.5.1	Equalities protected characteristics None
5.5.2	Socio-economic Duty None
5.5.3	Islands None
5.6	Climate Change None
5.7	Risk None
5.8	Customer Service None
5.9	The Rights of the Child (UNCRC) None

Paul MacAskill Chief Internal Auditor 13 June 2024

For further information contact: Paul MacAskill, 01546 604108

Paul.macaskill@argyll-bute.gov.uk

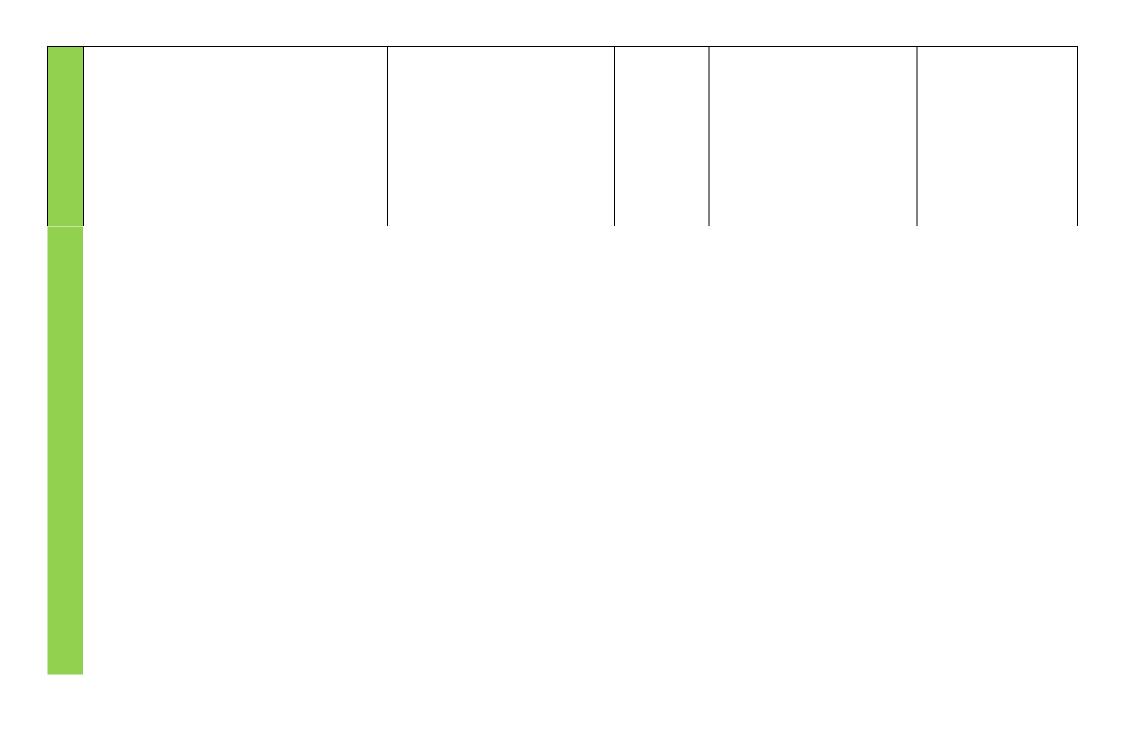
#### **APPENDICES**

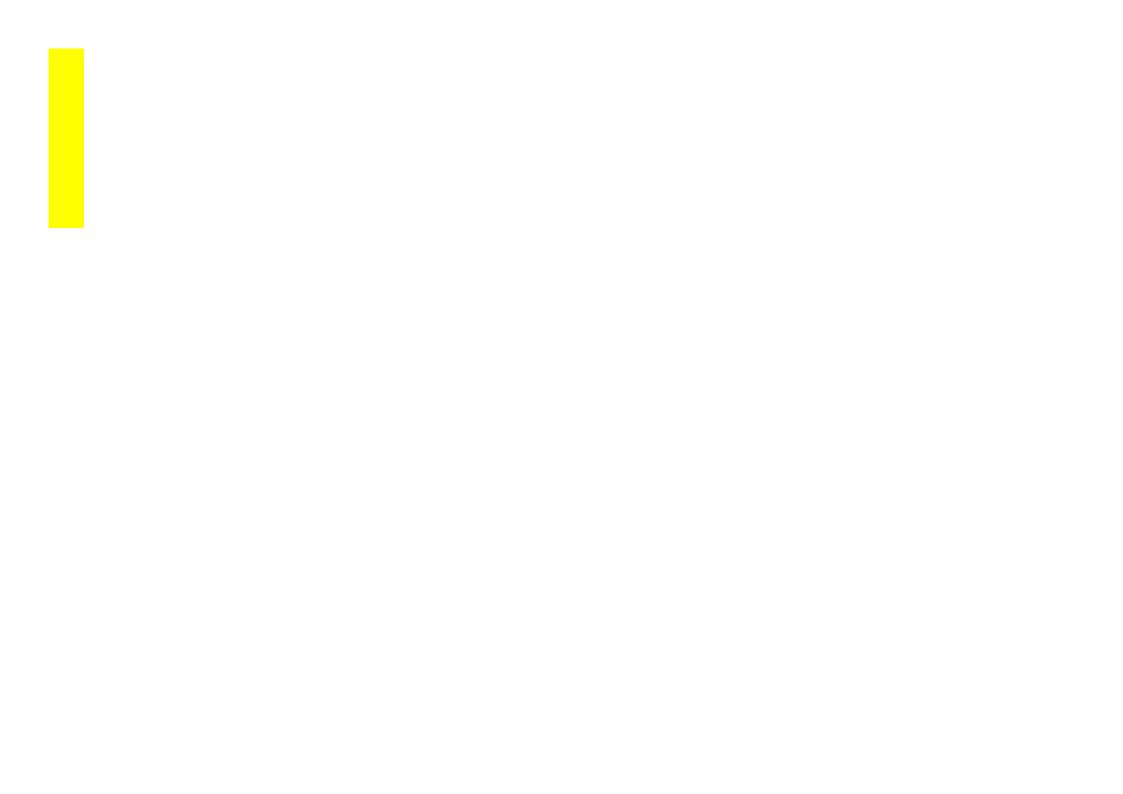
Appendix 1 Action Plan Points Delayed & Rescheduled and Superseded

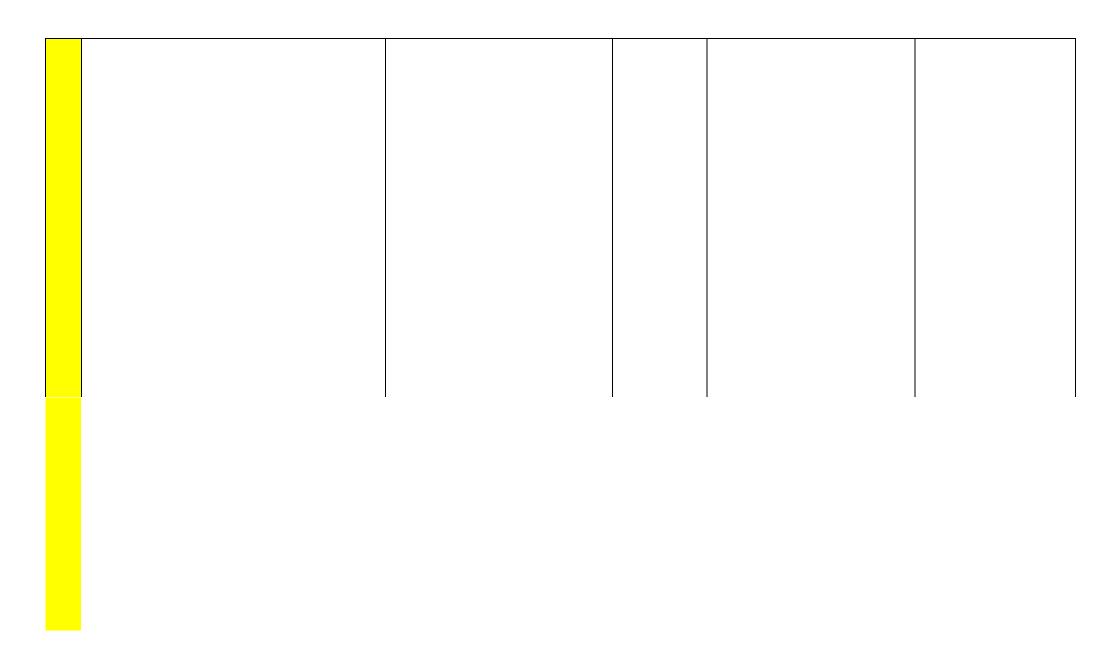
# Appendix 1 - Action Plan Points Delayed & Rescheduled or with Superseded

Action Plan Points Due by 31 March 2024

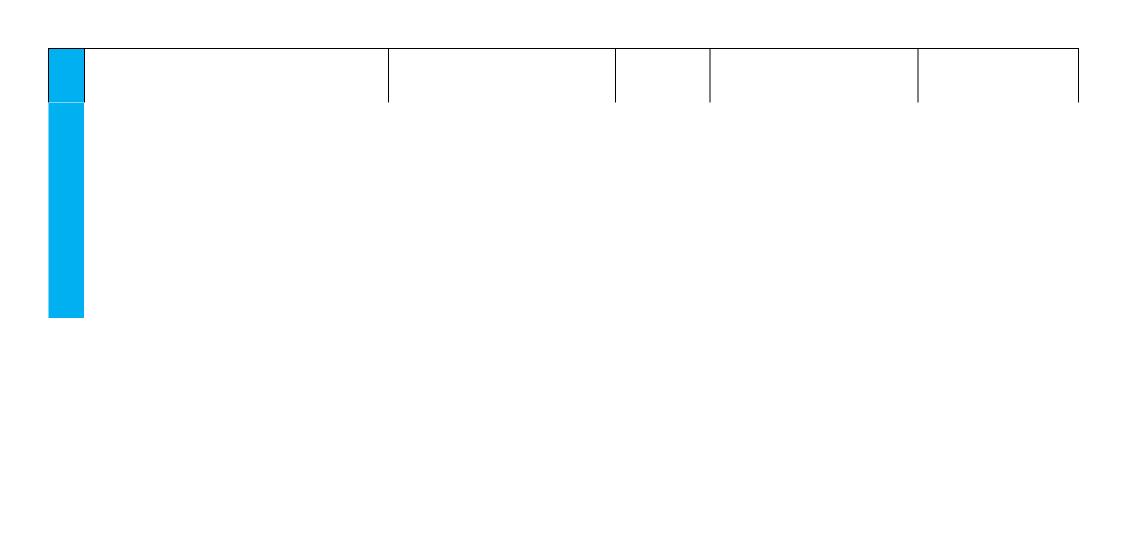














## Action Plan Points Due after 31 March 2024

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer