

**FALKIRK COUNCIL**

**Subject: INTERNAL AUDIT - OUTSTANDING  
RECOMMENDATIONS**  
**Meeting: AUDIT COMMITTEE**  
**Date: 29 October 2012**  
**Author: INTERNAL AUDIT MANAGER**

**1. INTRODUCTION**

- 1.1 The purpose of this report is to provide information on recommendations made by Internal Audit, focussing on those which remain outstanding.

**2. FOLLOW-UP APPROACH**

- 2.1 As Members are aware, Internal Audit undertake an annual programme of reviews, agreed with senior Officers and Audit Committee. The output flowing from each of these reviews is a narrative report, supplemented by an action plan setting out our recommendations to address any issues identified.
- 2.2 It is Services' responsibility to ensure that these recommendations are implemented. In the past, Internal Audit has undertaken formal follow-up reviews to seek evidence of implementation. This involved us contacting the relevant Service Officers once the agreed 'Implementation Date' had passed, and to continue to seek updates until all recommendations were implemented or until management formally accepted the risk of not implementing a recommendation.
- 2.3 In June 2012, a revised approach to undertaking follow-up work was agreed with Corporate Management Team (CMT). This new approach shifts the emphasis from Internal Audit seeking updates from Services, to Services providing updates to Internal Audit as and when recommendations are implemented.
- 2.4 In my view, this revised approach will ensure that ownership of recommendations (and their implementation) more clearly transfers to the agreed 'Responsible Officer'. This is important as, ultimately, the risks arising from not implementing recommendations sit with those Service managers.
- 2.5 It was also agreed by CMT that information on recommendations outstanding be considered by Audit Committee on a periodic basis.

### 3. CURRENT POSITION

- 3.1 I have attached, at **Appendix 1**, details of all recommendations currently outstanding, sorted by agreed 'Target Implementation Date'. In summary, 127 recommendations are outstanding, cutting across 22 individual audits and all Services.
- 3.2 To put this information in some context, however, the following tables should be considered<sup>1</sup>.

<b>Audit Year</b>	<b>Audits Completed</b>	<b>Audits with No Outstanding Recs</b>	<b>Audits with Outstanding Recs</b>
2007/08	21	21	0
2008/09	22	18	4
2009/10	22	20	2
2010/11	21	12	8
2011/12	20	12	8
<b>TOTAL</b>	<b>106</b>	<b>84</b>	<b>22</b>

<b>Audit Year</b>	<b>Audits with Outstanding Recs</b>	<b>Recs Made During Audits</b>	<b>Number of Recs Implemented</b>	<b>Number of Recs Outstanding</b>
2007/08	0	0	0	0
2008/09	4	49	22	27
2009/10	2	13	0	13
2010/11	8	84	44	40
2011/12	8	58	11	47
<b>TOTAL</b>	<b>22</b>	<b>204</b>	<b>77</b>	<b>127</b>

- 3.3 The majority of individual audits, and audit recommendations, have been implemented and closed off, with the resultant benefits realised.
- 3.4 It remains the case, however, that confirmation has yet to be provided by Services in relation to the remaining 127 recommendations. Within this there may be some which have been implemented, some which have been superseded given the passage of time, and others where the risk profile (or Service risk appetite) has changed. It is, however, for Service managers to make that judgement, and to advise Internal Audit so that the recommendation can, if appropriate, be removed from the outstanding list.
- 3.5 For information, the following table provides a breakdown of recommendations outstanding based on the overall assurance provided at the time of the audit.

<b>Level of Assurance</b>	<b>Number of Recs Outstanding</b>
Substantial Assurance	54
Substantial / Limited Assurance	4
Limited Assurance	57
No Assurance	3
Not Applicable	9
	<b>127</b>

<sup>1</sup> **NOTE** 2012/13 audit reviews not included as, for the most part, implementation dates have not fallen due.

3.6 As per paragraph 3.1 above, the information set out in **Appendix 1** is sorted by 'Target Implementation Date'. I have, however, used shading to highlight those which relate to areas where we provided Limited or No assurance.

3.7 Finally, I recognise that the level of information included in this report, and its presentation, may require to be reviewed and tailored based on Members' preferences. Any necessary changes will be reflected in future 'Recommendations Outstanding' reports to Audit Committee.

#### **4. RECOMMENDATIONS**

##### **4.1 Members are invited to:**

**4.1.1 note the report on recommendations outstanding;**

**4.1.2 seek assurances from Officers that recommendations will be implemented, or the risk of not implementing formally accepted;**

**4.1.3 consider their future information requirements in relation to recommendations outstanding.**

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**Internal Audit Manager**

**Date: 12 October 2012**

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
1.	31 October 2008	Education	Review of Supply Teacher Provision	Limited	The Employee Resources Adviser should be tasked with putting arrangements in place to ensure compliance with both national and local policies. In particular, arrangements should be put in place to monitor continuous periods of supply teacher service.	This will form a key part of the Employee Resource Adviser's duties.	Educational Resources Manager	Education
2.	31 October 2008	Education	Review of Supply Teacher Provision	Limited	Outstanding panel interviews should be organised and finalised as a matter of priority.	Recommendation Accepted.	Educational Resources Manager	Education
3.	30 November 2008	Social Work	Supporting People Arrangements	Substantial	The points relating to performance monitoring should be addressed.	A Contract Management Framework is to be implemented on the back of the Commissioning Strategy. This will address the issues raised at paragraphs 4.16 and 4.17 of this report.	Contracts and Commissioning Manager	Social Work
4.	31 March 2009	Social Work	Supporting People Arrangements	Substantial	The issues relating to risk management arrangements should be addressed. This should include the establishment of a comprehensive Risk Management Policy and Risk Register, with all major aspects of Supporting People (or the provision of housing support services) subject to a formal risk assessment.	A comprehensive risk assessment is to be undertaken of all activities and to cover all service types. This will follow corporate and Social Work models.	Contracts and Commissioning Manager	Social Work
5.	31 March 2009	Social Work	Supporting People Arrangements	Substantial	Scottish Government guidance on evaluating and reporting performance against the National Outcome and Indicator Framework should be adopted once published.	The Scottish Government guidance on how to measure, achieve and report on outcomes and indicators will be adopted once issued.	Contracts and Commissioning Manager	Social Work
6.	30 April 2009	Social Work	Supporting People Arrangements	Substantial	A formal contract should be completed and agreed with each of the successful providers.	Tender is in progress and a timetable has been established to see the tender run from September 2008 and the framework contract to start from 01 April 2009. Work is being progressed in partnership with the Council's Central Procurement Team.  In the meantime, all Supporting People providers are covered by the existing letter of agreement and systems for accessing services will remain the same until the new contract is in place.	Contracts and Commissioning Manager / Head of Resources and Procurement	Social Work / Corporate and Neighbourhood
7.	30 June 2009	Education	Review of Supply Teacher Provision	Limited	A comprehensive performance evaluation and reporting framework should be developed as a matter of priority.	Performance evaluation and reporting will be considered by the Employee Resources Adviser.	Educational Resources Manager	Education
8.	30 June 2009	Education	Overtime and Allowance Arrangements	No	Formal procedures should be established and disseminated to schools setting out the process to be followed on receipt of timesheets and claim forms (eg officers responsible for submitting authorised timesheets and claim forms to Payroll Section and the record retention period).	Guidance / procedure note to be issued.	Head of Educational Planning and Resources	Education

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
9.	30 June 2009	Social Work	SWIS	Limited	The issues relating to the creation of user accounts should be addressed.	All Managers to inform P&I Team of new system user accounts using a standard form identifying Falkirk Council / non-Falkirk Council staff and other key information.  ICT and P&I Team have been undertaking a review of SWIS security, including the requirement to force a password change at initial login. This change was included in the March 2009 release.	Senior Information / IT Co-Ordinator	Social Work
10.	30 June 2009	Social Work	SWIS	Limited	SWIS user accounts should be investigated and, if appropriate, disabled after a period of 90 days inactivity.	SWIS team are notified of all leavers by Social Work HR Section. Team Managers to be notified of need to close / transfer cases when a team member leaves within a specified period, and reminded of deadline prior to closure of access.	Senior Information / IT Co-Ordinator	Social Work
11.	30 June 2009	Social Work	SWIS	Limited	The number of Officers with access to SWIS at home (via Whale) should be identified, with a review undertaken to determine whether this remains appropriate.	A list of VPN SWIS users will be checked with Social Work HR Section. Team Managers to be notified of need to close / transfer cases when a team member leaves within a specified period, and reminded of deadline prior to closure of access.	Service Manager, Performance Management	Social Work
12.	30 June 2009	Social Work	SWIS	Limited	SWIS support staff should undertake an analysis of usage patterns on an annual basis.	Recommendation Accepted.	Senior Information / IT Co-Ordinator	Social Work
13.	30 June 2009	Social Work	SWIS	Limited	The issues relating to the implementation of the Destruction of Records policy should be considered.	This work is in progress, with a policy and procedures paper already drafted.	Senior Information / IT Co-Ordinator	Social Work
14.	31 July 2009	Education	Overtime and Allowance Arrangements	No	Formal and comprehensive Working Time Directive monitoring procedures should be established and documented.	Education Services to consult with Human Resources to progress this recommendation.	Educational Resources Manager	Education
15.	31 August 2009	Education	Review of Supply Teacher Provision	Limited	A short life Working Group should be established to review the requirements and capabilities of the Access / SEEMIS database system. In particular, consideration should be given to the system's ability to produce detailed management information reports relating to, for example, periods of continuous service, sickness absence or teacher suspension periods.	The new SEEMIS system, which has a specific supply module, will address the points raised. A Working Group has been established to consider issues arising throughout implementation and roll-out.	Educational Resources Manager	Education
16.	31 August 2009	Education	Review of Supply Teacher Provision	Limited	Available supply teacher cover should be reviewed, with a view to undertaking targeted recruitment to address faculty specific shortages.	Availability of cover will continue to be monitored.	Educational Resources Manager	Education
17.	31 August 2009	Education	Review of Supply Teacher Provision	Limited	Consideration should be given to the adequacy of the local induction arrangements for supply teachers.	A supply teacher induction pack will be developed, setting out key issues to be covered as a minimum at each school.	Educational Resources Manager	Education
18.	31 August 2009	Education	Review of Supply Teacher Provision	Limited	Formal monitoring procedures should be prepared and issued to all relevant school based staff.	The efficiency and effectiveness of the monitoring regime will be reviewed. Guidance and input from, eg Finance Services, will be sought as appropriate.	Educational Resources Manager	Education

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
19.	30 September 2009	Education	Review of Supply Teacher Provision	Limited	The issues relating to the systems for completing, checking, authorising and processing supply teacher timesheets should be addressed.	Work has commenced on enhanced procedures for Authorised Signatory Lists.  Temporary Teachers (TT) cannot be paid on a salaried basis due to the need to report hours worked for Pension purposes. Payroll has developed a solution to allow TT to be paid without submitting claims.	Payroll Manager  Payroll Manager and Educational Resources Manager	Education / Finance
20.	30 September 2009	Social Work	SWIS	Limited	A System Security Statement should be prepared.  This should include system architecture documentation.	A System Security Statement, based on Annex 3 of the Internal Audit report, will be produced for SWIS.	Senior Information / IT Co-Ordinator	Social Work
21.	30 September 2009	Social Work	SWIS	Limited	A formal Access Control Policy should be put in place.	An Access Control Policy, based on Annex 4 of the Internal Audit report, will be drafted.	Senior Information / IT Co-Ordinator	Social Work
22.	30 September 2009	Social Work	SWIS	Limited	The Crystal Reporting software licence review should be concluded as a matter of priority.	A report from ICT Development Team will be requested with options plus recommendations for Social Work.	Senior Information / IT Co-Ordinator ICT Project Leader	Social Work / Corporate and Neighbourhood
23.	30 September 2009	Social Work	SWIS	Limited	Audit log functionality should be reviewed.	The Service Manager, Performance Management, will identify Social Work service priority areas for monitoring screen uses and then request ICT to provide a report with advice and guidance on possible options.	Service Manager, Performance Management ICT Project Leader	Social Work / Corporate and Neighbourhood
24.	30 September 2009	Social Work	SWIS	Limited	The issues relating to business continuity should be addressed.	A Business Continuity Plan will be drafted.	Senior Information / IT Co-Ordinator ICT Project Leader  ICT Support Engineer	Social Work / Corporate and Neighbourhood
25.	31 October 2009	Education	Review of Supply Teacher Provision	Limited	Consideration should be given to identifying the most efficient and effective method of assessing and reporting on supply teacher performance.  The resulting policy and guidance should be rolled out and communicated to all relevant staff.	This will be considered within the context of NGT18.	Educational Resources Manager	Education
26.	31 March 2010	Social Work	Supporting People Arrangements	Substantial	Service reviews should be undertaken on a 3 to 5 yearly basis, with a timetable of proposed review dates established.	Following the current tender process a timetable will be established.  Interim reviews are being carried out in response to specific issues.	Contracts and Commissioning Manager	Social Work
27.	30 April 2010	Social Work	Direct Payment Arrangements	Substantial	Staffing arrangements should be subject to a formal review and risk assessment.	A risk assessment of current staffing levels is being carried out.	Customer Services Manager, Finance / Admin Officer	Social Work
28.	30 April 2010	Social Work	Direct Payment Arrangements	Substantial	A risk based Financial Monitoring Matrix should be introduced.	A matrix has been drafted with a view to implementation from April 2010 on a phased basis.	Policy and Development Officer, Finance / Admin Officer	Social Work

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
29.	30 June 2010	Social Work	Direct Payment Arrangements	Substantial	The issues relating to the Direct Payment Support Service inspection, monitoring and evaluation arrangements should be addressed.	A series of meetings are underway to ensure that policies and procedures are aligned with Council procedures. A review of the reporting mechanism is underway to ensure that it is compliant with the Joint Working Agreement.	Policy and Development Officer	Social Work
30.	31 July 2010	Governance	Falkirk Printworks	Substantial	Formal guidance relating to the ordering / payment / receipt of goods and services should be put in place.  The issues relating to the ordering, receipt and payment of goods and services should be addressed.	Guidance notes and process maps showing the procedure to be adopted are currently being prepared by the Support Administrator.  The points raised in Paragraph 3.17 will be addressed as recommended.	Printworks Manager	Governance
31.	31 August 2010	Governance	Falkirk Printworks	Substantial	Stock-take results should be reconciled to computerised stock records, with discrepancies investigated and remedied.	A programme of reconciliation of stock to the Shuttleworth system will be developed.	Printworks Manager	Governance
32.	31 August 2010	Governance	Falkirk Printworks	Substantial	The issues relating to the receipt, completion, delivery and billing of orders should be addressed.	The order form will be reviewed as recommended and the style of invoice will be amended to include payment terms.	Printworks Manager	Governance
33.	01 September 2010	Governance	Falkirk Printworks	Substantial	Consideration should be given to installing Integra within the Printworks Unit.	Integra has been installed at Printworks. Once the staffing structure is in place following the on-going staff re-design, and after necessary training has been undertaken, all financial information will be input at the facility.	Printworks Manager	Governance
34.	30 September 2010	Education	Review of Community Learning and Development Arrangements	Substantial	The draft CLD Strategy should be reviewed and finalised as a matter of priority.	The draft CLD Strategy will be reviewed and finalised. A public and partner consultation will be undertaken to inform the review process.	CLD Manager	Education
35.	30 September 2010	Education	Review of Community Learning and Development Arrangements	Substantial	Unit Operating Plan tasks and targets should be developed in accordance with 'SMART' criteria.	The CES Unit Operating Plan will be reviewed and amended to include SMART targets.	CLD Manager	Education
36.	30 September 2010	Governance	Falkirk Printworks	Substantial	The issues relating to Business Continuity Planning should be addressed.	The existing Business Continuity Plan will be updated.	Printworks Manager	Governance
37.	31 October 2010	Governance	Falkirk Printworks	Substantial	Comprehensive performance indicators and targets should be put in place.	A range of performance indicators will be developed.  Customer satisfaction will be sought.	Printworks Manager  Printworks Manager	Governance
38.	01 December 2010	All Services	Travel and Subsistence	Limited	Expenditure on Travel and Subsistence should be reviewed by each Service, and Directors should consider areas where savings or efficiencies could be made.	Expenditure on Travel and Subsistence will be reviewed, with a view to identifying savings and efficiencies.	All Service Directors	All Services
39.	01 December 2010	All Services	Travel and Subsistence	Limited	Monthly payroll prints should be made available to all staff with responsibility for approving Travel and Subsistence expenditure.	Consideration will be given to the practicality of making extracts of these prints available to all staff with responsibility for approving claims.	All Service Directors	All Services
40.	31 December 2010	Governance	Falkirk Printworks	Substantial	The issues relating to risk management should be addressed.	The risk register will be reviewed and a full risk assessment undertaken on completion of the on-going building works.	Printworks Manager	Governance

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
41.	31 December 2010	Governance	Falkirk Printworks	Substantial	A corporate printing and copying policy should be established.	This is part of the remit of the MFD Working Group.	Customer & Development Manager / Printworks Manager	Governance
42.	31 March 2011	Education	Review of Community Learning and Development Arrangements	Substantial	Comprehensive Locality Plans should be developed in consultation with all relevant partners.	Draft CLD Locality Plans will be developed for each learning community / locality and a partner consultation process will inform the finalised Plans.	CLD Manager	Education
43.	31 March 2011	Education	Review of Community Learning and Development Arrangements	Substantial	CLD services should be subject to a Best Value Review. This review should include consideration of service usage and impact levels.	As part of the development of a business case for the Community Services Trust, CES will be subject to a review that will ensure Best Value. In particular, this review will focus on Service usage, impact, and future priorities. It will be informed by the review of CES undertaken by the CLD Manager in 2009.	CLD Manager	Education
44.	31 March 2011	Education	Review of Community Learning and Development Arrangements	Substantial	The points relating to performance monitoring should be addressed.	CES will develop a suite of performance indicators which clearly articulate the key Unit Plan objectives. These indicators will facilitate effective monitoring of performance, and the contribution the Service makes to the SOA.	CLD Manager	Education
45.	31 March 2011	Education	Review of Community Learning and Development Arrangements	Substantial	The Service should adopt the Council's Achievement and Personal Development Scheme for all staff and volunteers, with available resources aligned to identified training and development needs.	CES will adopt, and ensure the implementation of, the APDS scheme for appropriate staff.	CLD Manager	Education
46.	31 March 2011	Social Work	Direct Payment Arrangements	Substantial	Legal Services should review all outstanding policies as a matter of priority. Once approved, these should be disseminated to relevant staff and clients, with training provided if required.	Draft policy documents have been passed to Legal Services to be examined, amended where necessary, and published when approved.	Chief Governance Officer	Governance
47.	31 March 2011	Social Work	Direct Payment Arrangements	Substantial	Sanctions to address persistent non-submission of expenditure records should be formalised in a policy made available to all clients.	A draft policy has been drawn up and is subject to Legal Services approval.	Policy and Development Officer, Finance / Admin Officer, Legal Services	Social Work / Governance
48.	31 March 2011	Social Work	Direct Payment Arrangements	Substantial	Consideration should be given to the feasibility and cost effectiveness of implementing pre-loaded payment cards.	Exploration of feasibility and cost effectiveness being carried out.	Policy and Development Officer, Finance / Admin Officers, Accountant	Social Work / Finance
49.	31 March 2011	Social Work	Direct Payment Arrangements	Substantial	Qualitative indicators should be developed and implemented to assess the Council's Direct Payment performance levels.	This will be explored as part of the development of Quality Assurance measures for Council services, to ensure that Direct Payments is part of this process and remains compliant with national guidance.	Contract and Commissioning Manager, Policy and Development Officer, Finance / Admin Officer	Social Work



No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
50.	30 April 2011	Development	IT Contract Management Arrangements	Not Applicable	Business Development, in conjunction with Corporate and Neighbourhood Services ICT, should collate a comprehensive inventory of Development Services systems and applications.	Our current list of systems is quite comprehensive but some work would be needed to identify names or numbers of users for every system and information from ICT is required on software licences / media held by them on Development Services behalf.  ICT have confirmed they would be happy to co-operate and would also update their inventory of Development Services applications / systems as required.	Policy and Performance Monitoring Officer	Development
51.	30 April 2011	Development	IT Contract Management Arrangements	Not Applicable	Business Continuity arrangements should be reviewed, with particular emphasis on ensuring that all key systems are captured within these arrangements.	ICT have confirmed that business continuity is assured for all systems / applications which reside on Falkirk Council Servers. The ICT compiled list needs to be more accessible to users and to Business Development, and should be reviewed.	Policy and Performance Monitoring Officer, with support from ICT	Development / Corporate and Neighbourhood
52.	31 May 2011	Development	IT Contract Management Arrangements	Not Applicable	The role and remit of the Development Services IT Working Group should be agreed and formalised.	Draft role and remit to be revised to take account of Internal Audit recommendations. Role and remit to be approved by DMT.  Suggest IT Working Group would report twice a year to DMT and ICT Strategy Group to provide an overview of developments and plans relating to IT contracts.	Policy and Performance Monitoring Officer	Development
53.	30 June 2011	Development	IT Contract Management Arrangements	Not Applicable	Ownership of, and responsibility for, managing all Development Services ICT contracts should formally rest with Business Development.	Although some additional research and communication will be needed to integrate Roads Services and Economic Development.	Policy and Performance Monitoring Officer	Development
54.	29 July 2011	Social Work	Budgetary and Financial Control Arrangements	Limited	The planned review of Day Care provision should include identifying existing contracts (and the need to re-tender) and gaps where no contract exists.	The Day Care review has produced an interim report that makes a number of recommendations. The report will be presented to the Acting Director of Social Work Services for approval. The recommendations will then be taken forward by the Service Manager – Older People.  <b>01 August 2012 - Update</b> The Service Managers for Older People and Contracts and Commissioning are currently meeting to progress the existing contracts and tender arrangements. Progress will be reviewed in October 2012.	Service Manager Older People / Service Manager Contracts and Commissioning	Social Work
55.	31 July 2011	Social Work	Taxi Contracts	Substantial	Written guidance should be put in place, covering:  • appeals process for organisations unsuccessful in a tendering exercise; and • contract termination process.	The contract tender documents include sections on arbitration (appeals) and contract termination. The arbitration clauses may not clearly reflect the process, and we will produce separate guidance for future tender documentation.	Service Manager – Contracts and Commissioning	Social Work

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
56.	01 August 2011	Finance	Integra System Management and Security	Substantial	Consideration should be given to establishing greater resilience in relation to maintaining, supporting and developing the Integra system.	<p>Work will continue to ensure appropriate cover, training staff in the team, documenting procedures, and using ICT and the software provider.</p> <p>Other staff within the division will be approached to see if there is interest for training in certain areas to increase resilience.</p> <p><b>05 September 2012 - Update</b> Procedures have been documented and work is ongoing to ensure that cover is provided and staff adequately trained. Initial discussions have taken place to establish a 'system development' team - staff will be approached shortly and it is hoped that staff with suitable skills will be in place for January 2013.</p>	Depute Chief Finance Officer (Corporate Finance)	Finance
57.	31 August 2011	All Services	Taxi Contracts	Substantial	All taxi expenditure should be posted to the 'taxis' detail head in Integra.	Taxi expenditure will be posted to the 'Taxis' detail head in Integra.	All Managers	All Services
58.	31 August 2011	Development	Building Design: Disability Discrimination and Equality Act Arrangements	Substantial	The Disabled Access to Council Buildings List should be updated on the Council website.	The website published list is currently updated by the Policy and Performance Co-ordinator, based on data supplied by the Construction Support Team (CST). It is proposed that the website be updated directly by the CST, with building access data based on quarterly PI information managed by the CST and with property information reviewed annually after the reconciliation process detailed in recommendation 2.	Construction Support Team	Development
59.	01 September 2011	Finance	Integra System Management and Security	Substantial	<p>Further consideration should be given to the need for an off-site contingency server.</p> <p>A formal Business Continuity Plan should be prepared and periodically tested.</p>	<p>Discussions currently taking place with ICT and detailed costs awaited.</p> <p>A formal business continuity plan to be produced.</p> <p><b>05 September 2012 - Update</b> Costs are still awaited from ICT in relation to a proposed contingency server. Preparation of a Business Continuity Plan has commenced but has not progressed according to the original timetable due to increasing workloads. A new target date of 31 December 2012 has been set.</p>	Depute Chief Finance Officer (Corporate Finance)	Finance

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
60.	01 September 2011	Finance	Integra System Management and Security	Substantial	The issues relating to user set up should be addressed.	<p>Arrangements have been made to receive leaver reports from Payroll.</p> <p>Consideration to be given to fuller use of password functionality and the feasibility of time restrictions to be investigated.</p> <p>Staff reminded that user access forms must be received for all new users and amendments.</p> <p><b>05 September 2012 - Update</b>            New users and amendments are not activated without appropriate documentation. A full audit of users (in conjunction with Services) is to be undertaken in September, whilst leaver reports are cross referenced with user records and appropriate action taken. Discussions have taken place with ICT regarding using active directory to gain access for users but this has been rejected after security concerns. The facility to time restrict users is still being investigated.</p>	Depute Chief Finance Officer (Corporate Finance)	Finance
61.	30 September 2011	Social Work	Budgetary and Financial Control Arrangements	Limited	Formal written budget monitoring procedures should be established and made available to all relevant Social Work Services staff.	<p>Current procedures will be reviewed and any new or additional guidance and procedures will be developed.</p> <p>These will be communicated across all staff groups, including briefing sessions.</p> <p><b>01 August 2012 - Update</b>            Community Care to conclude review of local and integrated team procedures and re-issue to budget holders by October 2012.</p> <p>Finalised procedures will be placed on Intranet once signed off.</p>	Head of Service C&F / Head of Service CC / Accountancy Services Manager	Social Work
62.	30 September 2011	Social Work	Budgetary and Financial Control Arrangements	Limited	<p>All Officers with budgetary responsibilities should undertake a formal training needs assessment.</p> <p>Appropriate practical training and support should continue to be made available to those staff where a training need is identified.</p> <p>Team Managers should be reminded of their budget monitoring and management responsibilities.</p> <p>The form and content of budgetary control information provided to Team Managers should be reviewed.</p>	<p>Further training will be organised based on identified training needs. This will promote awareness of budgetary responsibilities and address how best to support all budget holders in undertaking their responsibilities.</p> <p>We will include budgetary responsibilities within an induction programme for new managers and be explicit with them that budget monitoring is one of their core tasks.</p> <p>In collaboration with Finance Services colleagues, we will review the form and content of budgetary control information. We will do this in conjunction with a training exercise for budget holders.</p> <p><b>01 August 2012 - Update</b>            Community Care Services will seek to identify the training needs of all budget holders and develop tailored training programmes by September 2012.</p>	Head of Service C&F / Head of Service CC / Service Manager Workforce Development / Accountancy Services Manager	Social Work / Finance

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63.	30 September 2011	Social Work	Budgetary and Financial Control Arrangements	Limited	A formal Transport Policy should be established and implemented, and the issues set out at Annex 4 should be addressed.  This Policy should take account of the outcomes of the planned transport review.	We will finalise transport procedures within Children and Families, and will introduce these procedures to achieve best value as part of the wider Transport Policy.  <b>01 August 2012 - Update</b> The draft Social Work Transport Policy will be finalised as soon as possible.	Service Manager C&F	Social Work
64.	01 November 2011	Corporate and Neighbourhood	Purchase Cards	Not Applicable	There are, however, no written procedures in place covering the elements of the process that Business Services are responsible for. These duties largely fall to one officer and, as a result, the drafting of procedures would significantly enhance resilience. We <b>recommend</b> , therefore, that formal written procedures are prepared.	Recommendation Accepted	Head of Resources and Procurement	Corporate and Neighbourhood
65.	01 November 2011	Corporate and Neighbourhood	Purchase Cards	Not Applicable	From reviewing the average and highest monthly transaction values it would appear that the transaction limits should be revised, as excessive monthly and transaction limits increase the risk of financial loss to the Council. We <b>recommend</b> that Business Services review card transaction limits and revise these where appropriate.	Recommendation Accepted	Head of Resources and Procurement	Corporate and Neighbourhood
66.	01 November 2011	Corporate and Neighbourhood	Purchase Cards	Not Applicable	Internal Audit reviewed a sample of purchase cards to ensure that the processes in place locally were adequate and compliant with guidance. We <b>recommend</b> that these are reviewed by Business Services and, where necessary, that the guidance for using and managing purchase cards (see paragraph 4) is updated and re-issued.	Recommendation Accepted	Head of Resources and Procurement	Corporate and Neighbourhood
67.	30 November 2011	All Services	Taxi Contracts	Substantial	Prices established for 'ad hoc' journeys within the Social Work Services Taxi Framework Agreement should be disseminated to all Council Services, with officers advised to use the most cost effective provider when booking taxis.	We will look at existing resources between Education and Social Work Services and speak to Housing about how they procure taxi services and how often they are required.  A method of disseminating the framework will be required.	Acting Transport Planning Manager, Transport Co-ordinator, Senior Forward Planning Officer and Social Work Service Manager	All Services
68.	30 November 2011	Development / Education	Taxi Contracts	Substantial	Written guidance should be put in place, covering:  • appeals process for organisations unsuccessful in a tendering exercise; and  • contract termination process.	Written procedures will be prepared. There is, however, no appeals process and contracts can be terminated at any time if conditions are breached.	Transport Co-ordinator	Development / Education

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
69.	30 November 2011	Social Work	Budgetary and Financial Control	Limited	<p>Consideration should be given to the Community Care 24 Hour Care budget being allocated across each of the Teams, with Team Managers responsible for operating within agreed budgets.</p> <p>Alternatively, formal ownership of this budget could be given to the Resource Panel responsible for agreeing the level of funding.</p>	<p>Pending the outcome of the Community Care pilot, the Resource Panel will continue to have ownership of the budget as there are ongoing and good monitoring arrangements in place.</p> <p>This will, however, be augmented with re-arranging Panel meetings with the current monthly monitoring and reconciliation exercise to ensure financial commitment issues are addressed promptly.</p> <p>The Service will consider the Community Care 24 Hour Care budget devolvement within the context of actions taken at Recommendation 1.</p> <p><b>01 August 2012 - Update</b> Community Care Services will consider the future of the Community Care 24 Hour Care budget within the context of actions taken at Recommendation 1. This may include retaining the Resource Panel and increasing the threshold for reports to be submitted or devolving budgets. This discussion will take place within the Community Care Finance Group meeting and in consultation with the views from Team Managers. Arrangements will be agreed by October 2012.</p>	<p>Head of Service CC</p> <p>Service Managers / Panel Chairs</p> <p>Director and Chair of C&amp;F Finance Group / Chair of CC Finance Group</p>	Social Work
70.	30 November 2011	Social Work	Non-Residential Social Care Services Charging Policy	Limited	The Charging Information Leaflet and Mandate should be updated on the Council website.	The Council website will be updated with revised documentation.	Customer Services Manager	Social Work
71.	30 November 2011	Social Work	Non-Residential Social Care Services Charging Policy	Limited	Consideration should be given to the format and content of monthly budget monitoring reports.	The format and content of budget monitoring reports was reviewed and agreed by the Charging Steering Group in September 2011.	Customer Services Manager	Social Work
72.	30 November 2011	Social Work	Non-Residential Social Care Services Charging Policy	Limited	The issues relating to the completion, assessment, and processing of Charging Mandates should be addressed.	The charging process has been amended to avoid reliance on Charging Mandates. Briefing sessions have been held to highlight all changes to staff.	Customer Services Manager	Social Work
73.	30 November 2011	Social Work	Non-Residential Social Care Services Charging Policy	Limited	All Database user accounts should be reviewed on a monthly basis, with all inactive and unnecessary accounts disabled.	A review of users' accounts will be undertaken on a monthly basis.	Customer Services Manager	Social Work
74.	31 December 2011	Development	Building Design: Disability Discrimination and Equality Act Arrangements	Substantial	A Service Level Agreement (or equivalent) should be put in place between BDU and the client for the delivery of a design, supervisory, and contract management service.	There is a revised, finalised SLA in place with Corporate and Neighbourhood Services (Housing client) awaiting sign off, and an SLA is in draft development with the emerging Community Trust. The model SLA being developed with the Trust will be utilised as the template for roll out over the course of 2011 to other Services. The SLA defines the scope of services to be provided, and will cover aspects of design, supervision, contract management and various other service obligations.	Building Design Manager	Development

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
75.	31 December 2011	Social Work	Non-Residential Social Care Services Charging Policy	Limited	A robust training programme should be put in place prior to the implementation of the Trojan Abacus Charging Module. Thereafter, sufficient resources should be dedicated to the input of data to the Module.	A robust training programme will be implemented prior to the introduction of the new Information System.	Customer Services Manager	Social Work
76.	31 December 2011	Social Work	Non-Residential Social Care Services Charging Policy	Limited	Development of a performance evaluation and reporting framework should be considered.	Reports will be produced for the Charging Steering Group, Community Care Finance Group and Senior Management Team on a regular basis.	Customer Services Manager	Social Work
77.	31 January 2012	Social Work	Non-Residential Social Care Services Charging Policy	Limited	Staffing arrangements should be subject to a formal review and risk assessment.	A review of staffing levels has now been completed, and adequate cover arrangements put in place. A further review of staffing levels will be undertaken following implementation of the Abacus System.	Customer Services Manager	Social Work
78.	31 January 2012	Social Work	Non-Residential Social Care Services Charging Policy	Limited	The issues relating to procedural guidance should be addressed.	Written procedures will be prepared for verifying service user income levels and assessing financial affordability.  A Debt Recovery Policy will be developed and submitted to Social Work Services' Senior Management Team for approval.	Community Advice Service Team Leader  Customer Services Manager	Social Work
79.	31 January 2012	Social Work	Non-Residential Social Care Services Charging Policy	Limited	Aged Debtors Summary Reports should be provided to Management on a monthly basis.	A Debt Recovery Policy will be developed and submitted to Social Work Services' Senior Management Team for approval.	Customer Services Manager	Social Work
80.	29 February 2012	Social Work	Non-Residential Social Care Services Charging Policy	Limited	The issues relating to the accuracy, processing and investigation of IT validation scripts should be addressed.	Development of a new Information System is underway, with the new system expected to automate much of the charging process to ensure consistency of approach.  Recent work within the Charging Team has ensured that errors in validation reports are dealt with in a prompt and consistent manner.	Customer Services Manager	Social Work
81.	01 March 2012	All Services	Corporate Data Security Transfer	Limited	CMT should confirm governance and accountability structures and arrangements in relation to corporate information security management.	It would be desirable to have an Information Security Officer post with responsibility for managing the Information Security Policy and for monitoring the implementation of that Policy, as well as ownership of DPA / FoI / data sharing arrangements, and links into records management, wider building and personnel security, and corporate risk management.  A number of years ago, CMT gave approval for an Information Security and Data Protection post to be established. It is agreed that responsibility for this area of work needs to be confirmed, and it is proposed that this is discussed by CMT again in light of this audit, but within the context of current financial circumstances.  If a new post is required, then this should be split / paid for by all Services. A Job Description has been prepared.	Corporate Management Team	All Services

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
82.	01 March 2012	All Services	Corporate Data Security Transfer	Limited	The exercise to update Services' Data Handling Registers should be completed, within a timescale agreed by CMT.	All Services to review, and ICT Strategy Group to oversee and monitor.	All Services	All Services
83.	31 March 2012	All Services	Corporate Data Security Transfer	Limited	In relation to the Forth Valley Information Sharing Protocol:  <ul style="list-style-type: none"> <li>a central point of contact, responsible for collating and ensuring the consistency and quality of guidance procedures, should be established; and</li> <li>separate guidance procedures for data transfers between the Council and external organisations not covered by the Protocol should be established.</li> </ul>	Information Security post, when established, to co-ordinate, and to feed into the new Scottish Accord for Sharing of Personal Information as appropriate.	TBC	Corporate and Neighbourhood
84.	31 March 2012	Corporate and Neighbourhood	IT Contract Management Arrangements	Substantial	For business critical applications a Contract Monitoring Form should be developed and used, clarifying Contract Monitoring Officers (CMO) roles / responsibilities and providing a record of compliance with contract deliverables and performance.  Where appropriate an Issues Log should also be developed and monitored.	The Contract Monitoring Form will be adopted for business critical applications. It will be stored with relevant records in the business continuity database.  An Issues Log will be created where appropriate.	Technology and Infrastructure Manager / System Owners / Contract Monitoring Officers	Corporate and Neighbourhood / All Services
85.	31 March 2012	Corporate and Neighbourhood	IT Contract Management Arrangements	Substantial	All CMOs should be reminded of the need to monitor compliance with contract license terms, and to establish the potential impact of contract license breaches.	Recommendation Accepted	Technology and Infrastructure Manager / System Owners	Corporate and Neighbourhood / All Services
86.	31 March 2012	Corporate and Neighbourhood	IT Contract Management Arrangements	Substantial	A formal System Security Statement should be established and maintained for Integra, IHMS, and Covalent.	All Contract Monitoring Officers will be required to put in place a formal System Security Statement.	System Owners / Contract Monitoring Officers	Corporate and Neighbourhood / All Services
87.	31 March 2012	Corporate and Neighbourhood	IT Contract Management Arrangements	Substantial	An Access Control Policy should be established and maintained for Integra, IHMS, and Covalent.	All Contract Monitoring Officers will be required to put in place a formal Access Control Policy.	System Owners / Contract Monitoring Officers	Corporate and Neighbourhood / All Services
88.	31 March 2012	Corporate and Neighbourhood	IT Contract Management Arrangements	Substantial	System Owners / CMOs should ensure that best value continues to be achieved and demonstrated with the current supplier prior to extending contracts or rolling over annual charges.	This will be done as a matter of course.	System Owners / Contract Monitoring Officers	Corporate and Neighbourhood / All Services
89.	31 March 2012	Development	IT Contract Management Arrangements	Not Applicable	Business Development and Corporate and Neighbourhood Services ICT should review and formalise their respective responsibilities to ensure compliance with the Council's Information Security Policy Statement.	Agreed that an SLA would be beneficial. ICT have confirmed they would be happy to co-operate with this.	Policy and Performance Monitoring Officer	Development
90.	31 March 2012	Development	IT Contract Management Arrangements	Not Applicable	Ownership and control of Development Services ICT budgets should be formally allocated to a monitoring officer within Business Development.	Recommendation Accepted	Business Development Manager	Development

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
91.	31 March 2012	Education	Overtime and Allowance Arrangements	No	Timesheets and claim forms should only be authorised by Officers who are on Payroll Section's list of authorised signatories. The Authorised Signatory List should be reviewed to ensure that it is accurate and up to date.	Liaise with Payroll / Human Resources.	Payroll Manager and Educational Resources Manager	Education / Finance
92.	31 March 2012	Governance	Falkirk Printworks	Substantial	Formal contracts should be put in place with each external client.	Framework agreement in place with Clackmannanshire Council.  In respect of the NHS, further discussion is required at a senior level.	Printworks Manager  Printworks Manager / Customer & Development Manager	Governance
93.	01 April 2012	All Services	Corporate Data Security Transfer	Limited	Service Managers should liaise with their ICT Customer Contact to confirm that all mobile devices are adequately protected (encrypted and virus protected).	Guidance and advice has been, and continues to be, provided by ICT. Mobile phone guidance and simplified AUP and ISP guidance will be considered by ICT Strategy Group in April 2012.	All Services	All Services
94.	01 April 2012	Corporate and Neighbourhood	Procon System Management and Security	Substantial	The identified user administration issues should be addressed.	Development work would be required within the Procon system to strengthen password parameters and time limits. Given the review of future use, it is not planned to instruct development work, until future use of the system is determined.  Notification will, however, be issued to staff to alert them to the need to change passwords frequently and use alpha numeric characters.  User set-up forms will be established within user management procedure.	Performance and Compliance Co-ordinator	Corporate and Neighbourhood
95.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	EFU should formally review and, if necessary, update the 'Information for Officers' guidance, taking account of recommendations made in this report.	Report to CMT on Service compliance with FPP.	EFU	Corporate and Neighbourhood
96.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	EFU should include core competencies expected of Monitoring Officers within the 'Information for Officers' guidance.	Develop guidance regarding separate monitoring duties into strategic and operational functions.  Services to amend current monitoring structures, where appropriate.  Review organisations by service type to assess any appropriate grouping re-design of service.	EFU  All Services  All Services	Corporate and Neighbourhood / All Services
97.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	A JWA should be established for all funded organisations for 2011/12, as a matter of priority.	Outstanding JWAs to be put in place as a matter of urgency.  Provide training and guidance to Officers on using outcomes and evaluating progress.	All Services  EFU	Corporate and Neighbourhood / All Services
98.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	MOs should perform an annual financial assessment prior to agreeing funding. This should include review of reserves held.	Provide guidance and training on financial assessment and monitoring.  Produce guidance for MOs and external organisations on reserves.	Finance Services  EFU / Finance Services	Corporate and Neighbourhood / Finance



No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
99.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	Prior to releasing funds, MOs should confirm to management that monitoring has been undertaken and that JWA terms are being met (through completion of the checklist, which should include the financial information to be collected).  Consideration should be given to requiring Head of Service approval prior to the release of funding.	Develop guidance regarding separate monitoring duties into strategic and operational functions.  Ensure JWAs are signed by Chief Officers, which will provide approval for monitoring arrangements and payment schedule.	EFU  All Services	Corporate and Neighbourhood / All Services
100.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	When renewing JWAs, consideration should be given to making funding payments in arrears.	Produce guidance for MOs and external organisations on the consideration of reserves.  Ensure that JWAs are signed by Chief Officers, which will provide approval for monitoring arrangements and payment schedule.	EFU / Finance Services  All Services	Corporate and Neighbourhood / Finance / All Services
101.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	Detailed consideration should be given to the shape, size, and purpose of the Monitoring Officer role.	Develop guidance on separating monitoring duties into strategic and operational functions.  Services to amend current monitoring procedures, where appropriate.  Review organisations by category and consider any grouping for monitoring purposes.	EFU  All Services  Funding Review Group	Corporate and Neighbourhood / All Services
102.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	EFU should consider preparing guidance for Monitoring Officers and external organisations, in relation to measuring best value and assessing the impact per £1 of funding / return on investment.	Investigate possible methods of measuring return on investment.  Develop guidance and training for MOs and external organisations, as appropriate.	EFU  EFU	Corporate and Neighbourhood
103.	30 April 2012	Corporate and Neighbourhood	Severance Arrangements	Substantial / Limited	Service Accountants should monitor for material differences between Payroll / Pensions Sections and Accountancy Services savings data, and investigate if and when these arise.	Service Accountants are instructed to always check the value of in-year savings per the Payroll Report with the value they calculate. This should be done as a matter of course and by default when they process the virement to reflect the saving in the ledger.	Depute Chief Finance Officer	Finance
104.	30 April 2012	Corporate and Neighbourhood	Severance Arrangements	Substantial / Limited	Consideration should be given to how actual savings are routinely monitored and included in management information.	Service Accountants will submit to Services, on a quarterly basis, a list of all individuals who have left under voluntary severance, with a note of the proposed savings / costs and any other relevant details such as replacement at a lower grade. Service Directors will then prepare a report noting the actual savings / costs against each individual.	Service Accountants and Service Directors	Finance / All Services
105.	30 April 2012	Social Work	Non-Residential Social Care Services Charging Policy	Limited	Service users should be asked to confirm their income levels on an annual basis, with all change details submitted to Community Advice Services for reassessment of the user's affordability and service charge.	An annual review of service users' financial circumstances will be undertaken in April each year.	Community Advice Service Team Leader  Customer Services Manager	Social Work

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
106.	31 May 2012	Development	Building Design: Disability Discrimination and Equality Act Arrangements	Substantial	CST should request a property transactions update from all Service Directors on an annual basis.	The Property Asset Management Plan, which captures a comprehensive list of properties by Service, is intended to be updated annually by Services (around May each year). It is proposed that the property list captured by the Asset Management Team for the Plan is utilised to reconcile the list of property changes and transactions annually.	Construction Support Team and Asset Management Team	Development
107.	31 July 2012	Development	Roads Maintenance Arrangements	Substantial	The Roads Manager should establish robust arrangements to ensure that all future roads inspections are carried out within agreed timescales, and that they are recorded accurately.	As part of the ongoing Roads Review staffing structures will be developed and implemented to aid this. There will be further training for Inspectors in the use of the safety survey software.	Roads Manager, Area Roads Engineers	Development
108.	31 July 2012	Development	Roads Maintenance Arrangements	Substantial	Roads Section management should formally establish a policy on the completion of service inspections, which fits with Falkirk Council's approach to asset management planning. This should be included in the next review of the RAMP.	It is not deemed necessary to undertake service inspections in addition to the current safety inspections. This policy will be included in the next review of the RAMP.	Asset Management Officer	Development
109.	31 July 2012	Development	Roads Maintenance Arrangements	Substantial	Roads Section management should regularly review the completeness and accuracy of information recorded in the Roads Management System.	A report has been prepared which highlights delays in dealing with enquiries logged within the Roads Management System.  This report will be run once per month and passed to the Roads Manager and Area Roads Engineers. Area Roads Engineers will be responsible for ensuring the accuracy of the information added into the Roads Management System.	Area Roads Engineers	Development
110.	31 July 2012	Development	Roads Maintenance Arrangements	Substantial	The issues relating to Performance Indicators should be addressed.	Discuss performance on a monthly basis at management level. Individual Team Managers to cascade information to staff in order to drive improvement.	Roads Manager, Area Road Engineers	Development
111.	31 July 2012	Development	Roads Maintenance Arrangements	Substantial	Roads Section management should re-establish the purpose of the various customer satisfaction surveys, and review the questionnaires accordingly. Results should link directly into monthly performance information.	Feedback will be used to develop improved performance.  Area Roads Officers will undertake customer satisfaction surveys as part of issue of programmed works as per Quality Process RDP014.	Area Roads Officers	Development

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
112.	31 July 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	<p>A short life, cross-Service, working group should be set up to:</p> <ul style="list-style-type: none"> <li>• improve financial monitoring systems;</li> <li>• examine training requirements; and</li> <li>• consider the capability, functionality, configuration, and role of Profess.</li> </ul>	<p>Reporting template for financial information will be developed and agreed by working group.</p> <p>Training needs will follow from development work as required.</p> <p>Configuration of Profess system information reporting will be undertaken if required, following the agreed financial reporting interface.</p> <p><b>31 August 2012 - Update</b> Education Services are developing a new template which can be used by Development Services to report the monthly expenditure / financial information. Work requires to be undertaken to develop, extract, and align the information extracted from the Profess system to meet the new reporting requirements. A new target date of 30 September 2012 has been set for the completion of this work.</p>	Property Manager, Design Co-Ordinator, and Capital Manager	Education / Development / Finance
113.	31 July 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	<p>Development Services and Capital Section should ensure that Education Services are provided with regular internal and external fees data (covering amounts paid and anticipated), clearly showing variations from initial budget.</p>	<p>Reporting template for financial information will be developed and agreed by working group.</p> <p>Training needs will follow from development work as required.</p> <p>Configuration of Profess system information reporting will be undertaken if required, following the agreed financial reporting interface.</p> <p><b>31 August 2012 - Update</b> Education Services are developing a new template which can be used by Development Services to report the monthly expenditure / financial information. Work requires to be undertaken to develop, extract, and align the information extracted from the Profess system to meet the new reporting requirements. A new target date of 30 September 2012 has been set for the completion of this work.</p>	Property Manager, Design Co-Ordinator, and Capital Manager	Education / Development / Finance

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
114.	31 July 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	A monthly cost control report should be introduced by Development Services Design Teams, including both actual and estimated potential costs. This could be either via Profess reconfiguration or a standard off-system template.	<p>Reporting template for financial information will be developed and agreed by working group.</p> <p>Training needs will follow from development work as required.</p> <p>Configuration of Profess system information reporting will be undertaken if required, following the agreed financial reporting interface.</p> <p><b>31 August 2012 - Update</b> Education Services are developing a new template which can be used by Development Services to report the monthly expenditure / financial information. Work requires to be undertaken to develop, extract, and align the information extracted from the Profess system to meet the new reporting requirements. A new target date of 30 September 2012 has been set for the completion of this work.</p>	Property Manager, Design Co-Ordinator, and Capital Manager	Education / Development / Finance
115.	31 July 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	The issues relating to post-project evaluation should be addressed.	<p>A standardised template for undertaking post-project evaluations will be jointly developed and agreed as part of the SLA / Protocol.</p> <p>The SLA / Protocol will define what projects this should be undertaken for.</p> <p><b>31 August 2012 - Update</b> A standardised template for undertaking post project evaluations is being developed for all major, high risk, and high profile projects. This will be aligned to the Core Facts Assessments used as part of the School Estate Management Plan. The new Post Project Evaluation will be piloted on Rannoch Nursery in 2012 and St Bernadette's Primary School in 2013. Development Services will also prepare a customer / client satisfaction questionnaire that reviews overall project management / performance. All work will be completed by December 2012.</p>	Building Design Manager, Design Co-Ordinator, Property Manager	Education / Development
116.	01 August 2012	All Services	Corporate Data Security Transfer	Limited	CMT should consider whether the application of a formal data classification scheme (for example, based on the Government Protective Marking Scheme) would be appropriate.	<p>Information Security post, when established, to offer guidance.</p> <p>In the meantime, Records Management will continue to implement and promote the Local Government Classification Scheme, and give consideration to the Government Protective Marking Scheme.</p>	Corporate Management Team	All Services

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
117.	31 August 2012	Corporate and Neighbourhood	Severance Arrangements	Substantial / Limited	The issues relating to consultation and supporting documentation should be addressed. This should include Services formally recording the operational and financial reasons for offering severance.	Agree that the consultation requires to be evidenced. This will be built, as far as possible, into the on-line process, and Service Directors will be required to ensure relevant actions are taken.  <b>02 August 2012 - Update</b> The on-line process now includes a requirement for Services to confirm consultation has taken place. This will be available once the new on-line system has been launched.	Head of HR and Customer First, and Service Directors	Corporate and Neighbourhood / All Services
118.	01 September 2012	Corporate and Neighbourhood	Procon System Management and Security	Substantial	A comprehensive System Security Statement should be prepared.	A System Security Statement, in line with principles set out by Internal Audit, will be prepared.  Separate Statements will be prepared for both Procon and IHMS.	Performance and Compliance Co-ordinator	Corporate and Neighbourhood
119.	01 September 2012	Corporate and Neighbourhood	Procon System Management and Security	Substantial	A formal Access Control Policy should be established.	A standard and comprehensive Access Control Policy will be implemented across all Corporate and Neighbourhood systems.  The Policy will be prepared in line with the principles set out by Internal Audit.	Performance and Compliance Co-ordinator	Corporate and Neighbourhood
120.	01 September 2012	Corporate and Neighbourhood	Procon System Management and Security	Substantial	System Administrator arrangements (at application level) should be reviewed.	The role and responsibilities of the System Administrator will be encompassed and defined within the Access Control Policy.	Performance and Compliance Co-ordinator	Corporate and Neighbourhood
121.	01 September 2012	Corporate and Neighbourhood	Procon System Management and Security	Substantial	A formal Business Continuity Plan should be prepared and periodically tested.	A formal Business Continuity Plan will be prepared and implemented for IHMS. This will be used as the basis for either a separate Procon BCP or as a joint system Plan.  Business Continuity Plan will be developed in conjunction with ICT.	Performance and Compliance Co-ordinator	Corporate and Neighbourhood
122.	30 September 2012	Development	Roads Maintenance Arrangements	Substantial	All annual planned maintenance programme supporting documentation should be retained in line with the Council's Retention Policy.	All supporting documentation will be scanned and retained in line with the Council's Retention Policy.	Area Roads Engineers	Development
123.	31 December 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	The Design Protocol should be reviewed to ensure that it is fit for purpose, and its mandatory use in projects over £500k (and high profile / risk projects) should be re-iterated to staff.	Both Services will work jointly to prepare a generic SLA which will include both the Design and Facilities team remits.  An appendix (protocol) will be agreed where Education Services have separate needs / requirements.	Head of Educational Planning and Resources, Head of Roads and Design	Education / Development
124.	31 December 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	The SLA should be reviewed and amended to clearly articulate the roles and management information requirements of Education Services, Design Teams, and Facilities Management Section.	Both Services will work jointly to prepare a generic SLA which will include both the Design and Facilities team remits.  An appendix (protocol) will be agreed where Education Services have separate needs / requirements.	Head of Educational Planning and Resources, Head of Roads and Design	Education / Development

No.	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer - Service
125.	31 December 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	Education and Development Services should review the Architect's Instruction (AI) process. This should include clarifying when Education Services are to be notified and consulted on changes, and should be within an agreed financial threshold. The revised process should be reflected in the recommended revised SLA.	<p>The reporting of AIs or contract variations will be developed and integrated into the new financial reporting framework for appropriate agreement.</p> <p>The new SLA and protocols will clearly state when such contract variations need to be individually reported to Education Services for approval.</p> <p><b>31 August 2012 - Update</b> The thresholds for reporting of AIs or contract variations have been agreed. These will be integrated within the new financial reporting framework for appropriate agreement. The new SLA and protocols will also be updated to show when such contract variations need to be individually reported to Education for noting / approval.</p>	Head of Educational Planning and Resources, Head of Roads and Design	Education / Development
126.	31 March 2013	Corporate and Neighbourhood	Severance Arrangements	Substantial / Limited	Consideration should be given to introducing formal timescales for each stage of the severance application process, where practical.	<p>The incorporation of the severance process into HR Forms Online should provide the opportunity to introduce target timescales. However, these may not be practical in all cases, eg where the existence of Pension Protection Certificates require remuneration details over the last 5 or 13 years to be provided, and individual calculations performed will take longer than single year remuneration cases. Work will be done to implement and trial timescales, and the practical implications and issues (if any) will be monitored to assess their benefit.</p> <p><b>02 August 2012 - Update</b> Target timescales with a termination date of a minimum of 3 months from the date of the request have been built into the on-line process. These may, however, require to be varied depending on the specific circumstances of each case. This will be available once the new on-line system has been launched.</p>	Head of HR and Customer First	Corporate and Neighbourhood
127.	31 March 2014	Development	Roads Maintenance Arrangements	Substantial	<p>Formal priority rating sample checking procedures should be developed.</p> <p>In addition, a formal rating scale in relation to the condition score awarded should be developed.</p>	<p>Priority rating sample checking procedures will be formalised and included in the revised Carriageway Lifecycle Plan.</p> <p>The rating scale will be developed further.</p>	Roads Manager	Development