

**FALKIRK COUNCIL**

**Subject: INTERNAL AUDIT - RECOMMENDATIONS  
OUTSTANDING**  
**Meeting: AUDIT COMMITTEE**  
**Date: 23 September 2013**  
**Author: INTERNAL AUDIT MANAGER**

**1. INTRODUCTION**

- 1.1 The purpose of this report is to provide an update to Members on recommendations made by Internal Audit which remain outstanding.

**2. RECOMMENDATIONS OUTSTANDING**

- 2.1 Reports on Recommendations Outstanding have previously been provided to the following meetings of the Audit Committee:

- 29 October 2012; and
- 25 March 2013.

- 2.2 Since the March 2013 meeting various updates have been received from Services (reducing the number of recommendations outstanding) and a number of final reports have been issued (with the opposite effect).

- 2.3 The following table summarises the current position in comparison to previous reports to Committee:

	<b>Recommendations Outstanding</b>		
	<b>Total</b>	<b>Action Date Yet to Lapse</b>	<b>Action Date Lapsed</b>
29 October 2012	127	5	<b>122</b>
25 March 2013	84	22	<b>62</b>
<b>23 September 2013</b>	109	50	<b>59</b>

- 2.4 The key figures in the above table are those in the 'Action Date Lapsed' column. While there remain **59** recommendations outstanding beyond their original agreed implementation date, it is pleasing to note that this is a reduction on the figures as at March 2013 and October 2012.

- 2.5 In addition, for the majority of those **59** recommendations, Services have provided an update on progress and a commitment to full implementation within a revised timescale.
- 2.6 For information, I have set out all **109** current outstanding recommendations at **Appendix 1**, sorted by agreed 'Target Implementation Date'. These cut across **29** individual audits and all Services.
- 2.7 Should Members be agreeable, it would be my intention to provide a further report on recommendations outstanding to the March 2014 meeting of the Audit Committee.

### **3. RECOMMENDATIONS**

#### **3.1 Members are invited to:**

- 3.1.1 note the report on recommendations outstanding;**
- 3.1.2 seek assurances from Chief Officers that recommendations will continue to be implemented, or the risk of not implementing formally accepted; and**
- 3.1.3 note that a further report will be presented to the March 2014 meeting of Committee.**

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**Internal Audit Manager**

**Date: 13 September 2013**

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
1.	30 June 2009	Education	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.  <b>11 March 2013 - Update</b> Performance of Supply Teacher system is being developed.	Educational Resources Manager	Education
2.	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.  <b>04 March 2013 - Update</b> Significantly improved system documentation is now in place. In February 2013 the SWIS Management Board confirmed security as its first priority. System Security Statement to be in place within 6 months.  <b>10 September 2013 – Update</b> Review of system security delayed due to delays with completion of new multiple worker functionality and consequent impact on data quality. However, we aim to undertake the review of security with ICT by end of this year.	Senior Information / IT Co-Ordinator	Social Work
3.	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.  <b>04 September 2013 - Update</b> Audit functionality is currently being progressed. the draft audit process has been built into SWIS and is awaiting testing by Social Work.  <b>10 September 2013 – Update</b> This will be carried out as part of the review of security. This will be complete by the end of the year.	Service Manager, Performance Management  ICT Project Leader	Social Work / Corporate and Neighbourhood
4.	31 October 2009	Education	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.  <b>11 March 2013 - Update</b> Performance of Supply Teacher system is being developed	Educational Resources Manager	Education

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
5.	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.  <b>08 July 2013 - Update</b> This is now being taken forward as part of the new MFD contract.	Customer & Development Manager / Printworks Manager	Governance
6.	31 March 2011	Education	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.  <b>11 March 2013 - Update</b> There has been a phased approach to the implementation of APDS. CLD Manager and Principal Officers are working through it with a view to rolling it out across the Service in the coming year	CLD Manager	Education
7.	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
8.	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.  <b>21 June 2013 - Update</b> Partially implemented, revised target date of June 2013.	Business Development Manager	Development

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
9.	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.	<p>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.</p> <p><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.</p> <p><b>10 September 2013 – Update</b> Progress has been limited with staff resourcing issues. Work planned for Autumn 2013 to review all current purchasing and to develop a commissioning plan.</p>	Service Manager Older People / Service Manager Contracts and Commissioning	Social Work
10.	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>28 August 2013 - Update</b> An off-site contingency server has been purchased and we are currently discussing with Capita and ICT the responsibilities for installation. Capita will issue a quotation for their services when agreed and action plan and implementation date will be finalised.</p>	Depute Chief Finance Officer (Corporate Finance)	Finance

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
11.	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.	<p>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.</p> <p><b>21 June 2013 - Update</b> SLAs have been agreed with the Community Trust and with Corporate and Neighbourhood Services. Work is ongoing with Education Services. SLA with Social Work still to be done, and expected to follow model established with Education.</p>	Building Design Manager	Development
12.	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.	<p>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.</p> <p>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.</p> <p>If a new post is required, then this should be split / paid for by all Services. A Job Description has been prepared.</p> <p><b>05 October 2012 - Update</b> The Data Protection / Information Security Officer Job Description is in the process of being reviewed, with a view to its issue to CMT prior to the end of October.</p>	Corporate Management Team	All Services

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
13.	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.  <b>04 September 2013 - Update</b> This will be considered by the Improvement Governance Board once the IT Strategy has been approved.	All Services	All Services
14.	31 March 2012	All Services	Corporate Data Security Transfer	Limited	In relation to the Forth Valley Information Sharing Protocol:  • a central point of contact, responsible for collating and ensuring the consistency and quality of guidance procedures, should be established; and • separate guidance procedures for data transfers between the Council and external organisations not covered by the Protocol should be established.	Information Security post, when established, to co-ordinate, and to feed into the new Scottish Accord for Sharing of Personal Information as appropriate.  <b>04 September 2013 - Update</b> This is being progressed by Governance.	TBC	Corporate and Neighbourhood
15.	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.  <b>04 September 2013 - Update</b> In place for Integra, in progress for IHMS and Covalent.	System Owners / Contract Monitoring Officers	Corporate and Neighbourhood / All Services
16.	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.  <b>04 September 2013 – Update</b> In place for Integra.  IHMS has an access control procedure managed by the IHMS administration team. Details of access rights are recorded on a database maintained by the administration team. Access rights require to be agreed and approved by the responsible manager.  In progress for Covalent.	System Owners / Contract Monitoring Officers	Corporate and Neighbourhood / All Services
17.	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.  <b>21 June 2013 – Update</b> No SLA has been developed. This will be re-visited when the corporate ICT Strategy is available	Business Development Manager	Development

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18.	31 March 2012	Governance	Falkirk Printworks	Substantial	Formal contracts should be put in place with each external client.	<p>Framework agreement in place with Clackmannanshire Council.</p> <p>In respect of the NHS, further discussion is required at a senior level.</p> <p><b>08 July 2013 – Update</b> Advice has been sought from Procurement Team in relation to how this should be progressed as difficulty has been experienced with formalising the position. A Printworks Manager will also be appointed shortly to take this forward.</p> <p><b>30 July 2013 – Update</b> Formal framework agreements are in place with Clacks and Stirling Councils and Falkirk Community Trust (now an external client covered by its own SLA). NHS Forth Valley is the only other major, external client not covered by a formal agreement, however, dialogue has been opened in an effort to formalise the existing relationship. A list of all external customers and their sales figures for last year will also be reviewed shortly to identify any other organisations which need to be approached.</p>	<p>Printworks Manager</p> <p>Printworks Manager / Customer &amp; Development Manager</p>	Governance
19.	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).	<p>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.</p> <p><b>21 June 2013 – Update</b> Development Services issued guidance to staff in 2011 and continue to do so as part of the induction process.</p> <p><b>10 September 2013 – Update</b> Completed for Social Work Services.</p>	All Services	All Services



	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
20.	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.	<p>Amend guidance and communicate to all Services to ensure consistency in monitoring practice, including:</p> <ul style="list-style-type: none"> <li>• clarity on Service responsibilities and available support;</li> <li>• FPP process, eg performance outcomes, financial management;</li> <li>• standards and timetable for reporting to Members;</li> <li>• monitoring checklist for MOs;</li> <li>• FAQ on Intranet for MOs; and</li> <li>• guidance for external organisations on monitoring obligations.</li> </ul> <p>Report to CMT on Service compliance with FPP.</p> <p><b>04 September 2013 – Update</b> Actions have been addressed with the exception of report to CMT on Service compliance. Additional guidance is under development following the amended governance structure which has resulted in changes to reporting mechanisms, timings, and format.</p>	<p>EFU</p> <p>EFU</p>	Corporate and Neighbourhood
21.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	EFU should include core competencies expected of MOs within the 'Information for Officers' guidance.	<p>Develop guidance regarding separate monitoring duties into strategic and operational functions.</p> <p>Services to amend current monitoring structures, where appropriate.</p> <p>Review organisations by service type to assess any appropriate grouping re-design of service.</p> <p><b>04 September 2013 – Update</b> Existing guidance needs to be further developed to provide greater clarity on the roles expected of Officers within the monitoring process. Service compliance with these aspects will be included within a future report to CMT. Limited service and monitoring re-design has taken place within Abuse related services and Children's Services.</p>	<p>EFU</p> <p>All Services</p> <p>All Services</p>	Corporate and Neighbourhood / All Services

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
22.	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.	<p>Outstanding JWAs to be put in place as a matter of urgency.</p> <p>Review JWA template to incorporate guidance for MO in setting outcomes.</p> <p>Incorporate monitoring return into JWA to ensure that progress towards outcomes is monitored on a regular basis.</p> <p>Provide training and guidance to Officers on using outcomes and evaluating progress.</p> <p><b>05 October 2012 – Update</b> Outstanding JWAs have still to be put in place and training and guidance provided to Officers on using outcomes and evaluating progress.</p> <p><b>04 March 2013 – Update</b> SW Children and Families now have JWAs in place with all but three funded bodies.</p> <p><b>04 September 2013</b> JWAs are refreshed on an annual basis. Further training and guidance for Monitoring Officers to be developed and delivered following changes in governance and reporting structure.</p>	<p>All Services</p> <p>EFU</p> <p>EFU</p> <p>EFU</p>	Corporate and Neighbourhood / All Services
23.	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.	<p>Amend risk and financial assessment templates to include assessment of risk on level of funding provided. Merge into single document.</p> <p>Clarify and formalise Finance Services' role within financial assessment and monitoring process.</p> <p>Provide guidance and training on financial assessment and monitoring.</p> <p>Produce guidance for MOs and external organisations on reserves.</p> <p><b>05 October 2012 – Update</b> Guidance has still to be developed for external organisations on reserves. In addition, guidance and training has still to be provided on financial assessment and monitoring.</p> <p><b>04 September 2013 – Update</b> To be progressed.</p>	<p>EFU</p> <p>EFU / Finance Services</p> <p>Finance Services</p> <p>EFU / Finance Services</p>	Corporate and Neighbourhood / Finance

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
24.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	<p>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).</p> <p>Consideration should be given to requiring Head of Service approval prior to the release of funding.</p>	<p>Develop guidance regarding separate monitoring duties into strategic and operational functions.</p> <p>Ensure JWAs are signed by Chief Officers, which will provide approval for monitoring arrangements and payment schedule.</p> <p><b>05 October 2012 – Update</b> Both actions are still a work in progress.</p> <p><b>04 March 2013 – Update</b> All SW Children and Families and Criminal Justice JWAs are now signed off by the Head of Service.</p> <p><b>04 September 2013 – Update</b> Actions are ongoing.</p>	<p>EFU</p> <p>All Services</p>	Corporate and Neighbourhood / All Services
25.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	<p>When renewing JWAs, consideration should be given to making funding payments in arrears.</p>	<p>Produce guidance for MOs and external organisations on the consideration of reserves.</p> <p>Ensure that JWAs are signed by Chief Officers, which will provide approval for monitoring arrangements and payment schedule.</p> <p><b>04 September 2013 – Update</b> Actions are ongoing.</p>	<p>EFU / Finance Services</p> <p>All Services</p>	Corporate and Neighbourhood / Finance / All Services
26.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	<p>Detailed consideration should be given to the shape, size, and purpose of the MO role.</p>	<p>Develop guidance on separating monitoring duties into strategic and operational functions.</p> <p>Services to amend current monitoring procedures, where appropriate.</p> <p>Review organisations by category and consider any grouping for monitoring purposes.</p> <p><b>04 September 2013 – Update</b> Action 1 remains outstanding. Actions 2 and 3 are ongoing.</p>	<p>EFU</p> <p>All Services</p> <p>Funding Review Group</p>	Corporate and Neighbourhood / All Services

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
27.	30 April 2012	Corporate and Neighbourhood	Following The Public Pound	Limited	EFU should consider preparing guidance for MOs 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.  <b>04 September 2013 – Update</b> Action outstanding at a Corporate level, however some Monitoring Officers have adopted methods of measuring return on investment based on individual organisations.	EFU  EFU	Corporate and Neighbourhood
28.	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.  <b>04 March 2013 – Update</b> System functionality to allow Services to run their own reports is being explored.	Service Accountants and Service Directors	Finance / All Services
29.	30 April 2012	Social Work	Non-Residential Social Care Services Charging Policy	Not Applicable	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.  <b>10 September 2013 – Update</b> Discussions are ongoing with ICT to develop an electronic process to allow assessment forms to be scanned and assessed on an automated basis.	Community Advice Service Team Leader  Customer Services Manager	Social Work
30.	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.  <b>19 August 2013 – Update</b> Presentation of the RAMP to Council was postponed awaiting direction from SCOTS on the format of the document. Target Completion Date is now December 2013.	Asset Management Officer	Development

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31.	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.	<p>Feedback will be used to develop improved performance.</p> <p>Area Roads Officers will undertake customer satisfaction surveys as part of issue of programmed works as per Quality Process RDP014.</p> <p><b>19 August 2013 – Update</b> Some progress has been made with gathering information from customers, however, further progress is required. There has been some discussions nationally on the use of a common customer satisfaction survey to aid in benchmarking work and to highlight common problems across Scotland. Target completion date is now December 2013.</p>	Area Roads Officers	Development
32.	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>Work on developing the 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>21 June 2013 – Update</b> Monthly liaison meetings are held between Building Design and Education Services during which the Capital Monitoring Pro-forma is discussed.</p> <p><b>05 July 2013 – Update</b> Education Services are developing a new template which can be used by Development Services to report the monthly expenditure / financial information. Work will be needed to develop, extract, and align the information extracted from the Profess system to meet the new reporting requirements. This work will be completed by 19 August 2013.</p>	Property Manager, Design Co-Ordinator, and Capital Manager	Education / Development / Finance

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
33.	31 July 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	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>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>21 June 2013 – Update</b> Building Design send fee information to Finance on a quarterly basis. This can be provided to Education Services if required.</p> <p><b>05 July 2013 – Update</b> Education Services are developing a new template which can be used by Development Services to report the monthly expenditure / financial information. Work will be needed to develop, extract, and align the information extracted from the Profess system to meet the new reporting requirements. This work will be completed by 19 August 2013.</p>	Property Manager, Design Co-Ordinator, and Capital Manager	Education / Development / Finance
34.	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>21 June 2013 – Update</b> Monthly liaison meetings are held between Building Design and Education Services during which the Capital Monitoring Pro-forma is discussed.</p> <p><b>05 July 2013 – Update</b> Education Services are developing a new template which can be used by Development Services to report the monthly expenditure / financial information. Work will be needed to develop, extract, and align the information extracted from the Profess system to meet the new reporting requirements. This work will be completed by 19 August 2013.</p>	Property Manager, Design Co-Ordinator, and Capital Manager	Education / Development / Finance

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35.	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>21 June 2013 – Update</b> A draft SLA and protocol is currently the subject of discussion with Education Services. Part of this protocol is post-contract review.</p> <p><b>05 July 2013 – 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 our School Estate Management Plan. New PPE will be piloted on Rannoch Nursery in 2012 and St Bernadette's PS in 2013. Development Services will also prepare a customer / client satisfaction questionnaire that reviews overall project management / performance. This work will be completed by 31 December 2013.</p>	Building Design Manager, Design Co-Ordinator, Property Manager	Education / Development
36.	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
37.	31 August 2012	All Services	Premises Managers' Handbook Compliance	Limited	The issues identified during testing of compliance with Premises Managers' Handbook responsibilities should be addressed as a matter of priority.	<p>Chief Officers, via their Corporate Risk Management Group representatives, will put in place arrangements within their own Service to ensure that PMH responsibilities are fully completed and documented.</p> <p><b>11 March 2013 – Update</b> This will be confirmed upon completion of the 2013 Statement of Assurance process.</p>	Chief Officers / Service CRMG Reps / all Premises Managers	All Services

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38.	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
39.	30 September 2012	All Services	Premises Managers' Handbook Compliance	Limited	A letter confirming roles, responsibilities, and training opportunities should be issued to all nominated Premises Managers.	A letter will be prepared and issued to all Premises Managers in line with the recommendation.  <b>16 July 2013 – Update</b> Work has been undertaken to determine the split in responsibilities between the facilities team and the premises managers. A reporting format is being agreed with facilities for this purpose and the letter will be issued thereafter.	Organisational Development Manager	Corporate and Neighbourhood
40.	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.  <b>21 June 2013 – Update</b> Improvements have been made in retaining electronic copies of documents relating to the annual maintenance programme of works. For carriageway assets, all assessment documents are now scanned and hyperlinked to the Programme. Further work is required to ensure the same is done for footway assets.	Area Roads Engineers	Development
41.	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.  <b>21 June 2013 – Update</b> A draft SLA and protocol is currently the subject of discussion with Education Services. Part of this protocol is post-contract review.  <b>05 July 2013 – Update</b> Draft version of generic SLA has been produced and circulated for comment.	Head of Educational Planning and Resources, Head of Roads and Design	Education / Development



	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
42.	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.	<p>Both Services will work jointly to prepare a generic SLA which will include both the Design and Facilities team remits.</p> <p>An appendix (protocol) will be agreed where Education Services have separate needs / requirements.</p> <p><b>21 June 2013 – Update</b> A draft SLA and protocol is currently the subject of discussion with Education Services. Part of this protocol is post-contract review.</p> <p><b>05 July 2013 – Update</b> Draft version of generic SLA has been produced and circulated for comment.</p>	Head of Educational Planning and Resources, Head of Roads and Design	Education / Development
43.	31 December 2012	Education	Commissioning and Monitoring of Major School Improvement Projects	Limited	Education and Development Services should review the 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>21 June 2013 – Update</b> This is embedded in the Capital Pro-forma monitoring sheet discussed at the monthly liaison meetings.</p> <p><b>05 July 2013 – Update</b> The thresholds for the reporting of AI's 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

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
44.	31 March 2013	All Services	Recruitment and Selection	Substantial / Limited	The points relating to the content of the Recruitment and Selection Policy should be addressed.	<p>The Recruitment and Selection Policy will be reviewed and amended to reflect the relevant points identified.</p> <p><b>08 February 2013 – Update</b> A review of the Policy has commenced and is taking into account the recommendations from the audit as well as other changes implemented through legislation or other national developments.</p> <p><b>16 July 2013 – Update</b> The revised policy has been distributed to Services and Trade Unions for consultation, with the intention of submitting this to the Joint Consultative Committee on 21 August 2013, and to the next available Executive Committee following this date, for approval.</p>	Head of HR and Customer First	Corporate and Neighbourhood
45.	31 March 2013	All Services	Corporate Risk Management Arrangements	Limited	<p>Services should be required to develop a robust Risk Register, consistent with the CRR. These should be considered and reviewed by CRMG on a cyclical basis.</p> <p>Service Risk Registers should form an integral part of the Service Planning process. Related to that, we re-iterate our previous recommendations that:</p> <ul style="list-style-type: none"> <li>• Service Planning guidance is updated to cover the incorporation of risk management in Service Plans;</li> <li>• Services link their risks to the corporate risk categories set out in the CRR.</li> </ul>	<p>The updated Policy and Strategy will more clearly set out Services' responsibilities, and will require that all Services develop and maintain a comprehensive Risk Register based on the seven agreed categories of risk.</p> <p>The Policy and Strategy will also require that Service Risk Registers are considered by CRMG on a cyclical basis (as part of an agreed CRMG work programme). This will include an update on how Services are managing identified risks.</p> <p>In addition, consideration will be given to options for embedding risk management practice in future corporate and Service planning guidance.</p> <p><b>21 June 2013 – Update</b> The CRR and Policy has been circulated to CRMG members for their comments. Further guidance will be issued to support the Policy and Strategy, and support will be offered as part of the Service planning process.</p>	All Service Directors / CFO / CGO / Head of Policy, Technology, and Improvement / CRMG members	All Services
46.	31 March 2013	Corporate and Neighbourhood	IHMS Project Management	Limited	The requirement for a Business Case (including investment appraisal) should be a mandatory requirement for any future corporate ICT projects.	<p>No action for IHMS, but agreed for future projects.</p> <p><b>04 September 2013 – Update</b> Included in IT Strategy. Improvement Team preparing project documentation.</p>	TBC	Corporate and Neighbourhood

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
47.	31 March 2013	Corporate and Neighbourhood	IHMS Project Management	Limited	Formal risk management arrangements should be introduced for the remainder of the IHMS project.  In addition, the requirement for ongoing risk assessment and management should be a mandatory requirement for any future corporate ICT projects.	Each ICT contract is managed differently according to the needs of the project and the systems in place. We will continue to use the on-line Capita helpdesk, and note the need for appropriate risk and issues management for other projects.  <b>04 September 2013 – Update</b> Included in IT Strategy. Improvement Team preparing project documentation.	TBC	Corporate and Neighbourhood
48.	31 March 2013	Corporate and Neighbourhood	IHMS Project Management	Limited	This review has highlighted a number of areas in the Project Management Framework where improvements are required. We have attached, at <b>Annex 1</b> , a list of the areas we have reviewed and <b>recommend</b> that is used as the basis of a checklist for any future corporate ICT projects. This checklist should be mandatory for all Project Sponsors and Project Managers. We have also attached, at <b>Annex 2</b> , a suggested project management structure that we <b>recommend</b> should be the minimum requirement for any future corporate ICT projects.	Business Improvement Team will consider the required corporate approach to project management and monitoring, with input from Internal Audit and Service representatives if appropriate.  <b>04 September 2013 – Update</b> The Improvement Team is currently preparing a project management process which will clarify all stages of dealing with a project.	TBC	Corporate and Neighbourhood
49.	31 March 2013	Finance	Pensions Transactional Systems	Substantial	The Standards of Service that the Pensions Section aims to provide to the Scheduled and Admissions Bodies should be set out formally on an annual basis.	Agreed.  <b>16 August 2013 - Update</b> A Statement of Service Standards has been produced as a by-product of entering the SLAs with the new Police and Fire Authorities. This will be refined and rolled out to all scheme employers as part of the planned Pensions Administration Strategy.	Pensions Manager	Finance
50.	31 March 2013	Finance	Payroll	Substantial	A target date should be set for completing the exercise to update operational procedures.	Procedures in place. As per Service Plan these will maintained on an ongoing basis.  <b>04 September 2013 – Update</b> This task has been allocated as part of the APDS process. A reminder will be issued to staff to confirm the procedures need to be updated and maintained.	Payroll Officer	Finance

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
51.	31 March 2013	Finance	Payroll	Substantial	The issues in relation to the administration and monitoring of over and under payments by Payroll Section staff should be addressed.	This is being considered within the context of the new Overpayments Policy which has been developed by Human Resources. Payroll will apply the Policy in all over or under payment cases.  <b>04 September 2013 – Update</b> Ongoing, target date for completion now 31 December 2013.	Payroll Officer	Finance
52.	30 April 2013	All Services	Premises Managers' Handbook Compliance	Limited	Corporate Risk Management Group Service representatives should ensure that:  • an annual Statement of Assurance and Action Plan is completed by all Premises Managers;  • Education Services' Statement of Assurance position paper is presented at the June meeting of the Corporate Risk Management Group on an annual basis; and  • Statements of Assurance and Action Plans are verified by an independent Officer.	Chief Officers, via their Corporate Risk Management Group representatives, will ensure that Statements of Assurance are completed and submitted for all premises.  Prior to the submission of Statement of Assurance information to CRMG, each Service CRMG representative will ensure that the accuracy and completeness of the information is verified.  <b>11 March 2013 – Update</b> This will be confirmed upon completion of the 2013 Statement of Assurance process.	Chief Officers / Service CRMG Reps	All Services
53.	30 April 2013	Finance	Payroll	Substantial	The issues in relation to the number of Payroll Section staff with access to run the payroll; Payroll Section staff having access to their own payroll records; and password duration / dormancy should be addressed.	This is currently necessary due to staff cover arrangements. As soon as staffing arrangements return to normal we will review and limit the number of users with access to their own records and the ability to run payrolls.  Password duration and dormancy issues will be reviewed.  <b>04 September 2013 – Update</b> Temporary staffing arrangements still exist in Payroll. When staff revert to substantive posts the access arrangements will be reviewed in line with this recommendation.	Payroll Officer (Systems and Control)	Finance

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
54.	31 May 2013	All Services	Corporate Risk Management Arrangements	Limited	<p>Operational risk management guidance should be developed (following review of the Policy and Strategy).</p> <p>Risk management should be covered at staff induction, and be embedded in all other training and development (as relevant).</p> <p>All Services should review their risk management training requirements.</p>	<p>Operational guidance will be developed to support the revised and updated Policy and Strategy.</p> <p>Options relating to induction and on-going training will be considered. This will be done within the context of a wider, CRMG led, review of Service training needs.</p> <p><b><u>21 June 2013 – Update</u></b> Risk Management will be included in training for Service Managers in April 2013. Further guidance and training will be developed following the above work and support will be offered as part of the implementation process.</p>	<p>Director of Development Services</p> <p>Director of Development Services / CRMG members</p>	All Services
55.	01 June 2013	Governance	Appointment of Consultants	Limited	The points relating to the content of the Protocol for the Appointment of Consultants, and related guidance, should be addressed.	Legal Services, in conjunction with Finance and Procurement and in consultation with other Services, will undertake a broader review of the use of consultants. This will include review and update of the Protocol, and the need for associated guidance and training.	Legal Services	Governance
56.	31 July 2013	Finance	Integra Finance System - Supplier Management and Payment Arrangements	Substantial	The issues relating to procedural guidance should be addressed.	<p>Formal guidance to be prepared for BACS Rejections and cancelled cheques.</p> <p><b><u>28 August 2013 – Update</u></b> To be prepared September 2013.</p>	Accountancy Services Manager	Finance
57.	01 August 2013	Governance	Appointment of Consultants	Limited	Training and awareness arrangements should be reviewed. This should include coverage in the induction process for new starts.	Legal Services, in conjunction with Finance and Procurement and in consultation with other Services, will undertake a broader review of the use of consultants. This will include review and update of the Protocol, and the need for associated guidance and training.	Legal Services	Governance

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
58.	31 August 2013	All Services	Appointment of Consultants	Limited	<p>A business case should always be prepared / approved.</p> <p>Unless subject to agreed exceptions, appropriate market testing should always be undertaken.</p> <p>Authorisation arrangements should be clear, and applied in full.</p> <p>Legal Services should be asked to assist in preparing appropriate formal agreements for all appointments.</p> <p>All appointments should be published in the Information Bulletin.</p> <p>Invoices should be checked / authorised, and paid promptly.</p>	Chief Officers will ensure compliance with the existing, and any future updated and revised, Protocol within their area of responsibility.	All Services	All Services
59.	31 August 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	A 'first use' vehicle check inspection programme should be developed and implemented by Fleet Services. This should cover all Operator's Licence vehicles over a rolling 12 month period.	A programme of monthly gate checks has been established, which will also cover all Operator's Licence vehicles.	Fleet Manager	Corporate and Neighbourhood
60.	30 September 2013	Finance	Payroll	Substantial	The Payroll Section Data Handling Register should be updated.	<p>This will be reviewed and updated.</p> <p><b>04 September 2013 – Update</b> Work is ongoing.</p>	Payroll Officer (Systems and Control)	Finance
61.	30 September 2013	Finance	Integra Finance System - Supplier Management and Payment Arrangements	Substantial	<p>A formal and comprehensive Business Continuity Plan should be prepared for all supplier management and payment activities.</p> <p>Once finalised, the Plan should be periodically tested, with the results of the test clearly documented, and any deviations from the expected outcome reported and investigated.</p>	<p>Preparation has been delayed due to staff resource issues. Task now included in workload for Senior Accountant to complete after the final accounts process has been concluded.</p> <p>Agreed.</p> <p><b>28 August 2013 – Update</b> Senior Accountant now appointed. Aim for completion end December 2013.</p>	<p>Accountancy Services Manager</p> <p>Accountancy Services Manager</p>	Finance
62.	30 September 2013	Finance	Integra Finance System - Supplier Management and Payment Arrangements	Substantial	Development of a more robust performance evaluation and reporting framework should be considered.	<p>To be included in workload plan for Senior Accountant (post vacant at present and currently advertised).</p> <p><b>28 August 2013 – Update</b> Senior Accountant now in place and will review.</p>	Accountancy Services Manager	Finance
63.	30 September 2013	Development	Development Management	Substantial	Development Management should investigate the reasons for the Audit Scotland Performance Indicator data inaccuracies, and identify a way to resolve them going forward.	Performance indicator reporting will be reviewed as part of Planning Performance Framework (PPF) 2 obligation.	Development Manager / Business Development Manager	Development

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
64.	30 September 2013	Finance	Sundry Debtors	Substantial	Sundry Accounts System Administrator arrangements should be reviewed.	The number of system administrators will be reviewed and the user form will be updated.	Revenues Manager and IT Business Manager	Finance
65.	30 September 2013	Finance	Sundry Debtors	Substantial	The generic user accounts should be disabled.	These accounts will be disabled.	Revenues Manager and IT Business Manager	Finance
66.	30 September 2013	Finance	Sundry Debtors	Substantial	The issues relating to the user access and modification forms should be addressed.	The number of system administrators will be reviewed and the user form will be updated.	Revenues Manager and IT Business Manager	Finance
67.	30 September 2013	Finance	Sundry Debtors	Substantial	The issues in relation to the invoice production reports should be addressed.	Current arrangements will be reviewed to ensure that segregation of duties is enforced.	Revenues Manager	Finance
68.	30 September 2013	Finance	Sundry Debtors	Substantial	Performance information should be prepared on each Service's collection performance and performance targets.	Six monthly performance reports will be prepared.	Revenues Manager	Finance
69.	30 September 2013	Governance	Records Management	Substantial	Until recently, corporate records management information was provided to the Best Value Forum (prior to the re-structure of Council committees). To ensure proper assessment and review (as part of <b>Element 13</b> ), it has been agreed by CMT that management information will be reported via the Records Management Working Group to the Corporate Risk Management Group. The frequency and format of reporting should be agreed.	Agreed	Records Manager	Governance
70.	30 September 2013	Governance	Records Management	Substantial	Staff (within Services) should be made aware of the work undertaken to ensure compliance with PRSA requirements, what future improvements are planned, as well as progress against these improvements. Information should include links to all available documents, guidance, and areas of the website providing further detail. Consideration should be given to further developing records management training for staff.	Agreed	Records Manager	Governance
71.	30 September 2013	Governance	Records Management	Substantial	In protecting public records, Services should ensure they have procedures in place to evidence that they are 'assessing and containing' records risks via their Service Risk Registers, eg recording that information security risks are being addressed.	Agreed	All Services	All Services
72.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	A letter confirming roles, responsibilities, and training opportunities should be issued to the Transport Manager and all NSTO's.	To be discussed by Fit Fleet Group in September 2013.	Service Directors, Waste and Fleet Services Manager, and NSTOs	All Services

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
73.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	To ensure that the expectations and obligations of drivers are clear, and to enhance their level of accountability, line managers should ensure that all drivers complete a Driving at Work Policy Agreement Form. Thereafter, completed forms should be retained in the driver's personal file.	Service Directors will remind Service Unit Managers to ensure that all drivers complete a Driving at Work Policy Agreement Form.	Service Directors	All Services
74.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	Training and awareness arrangements for NSTO's should be reviewed by the Fit Fleet Group, with consideration given to their attendance at professional Operator's Licence training courses.	This will be discussed by Fit Fleet Group in September 2013. Discussion will include the level of knowledge required, and guidance may be sought from Corporate Risk Management Group or Corporate Management Team.	Waste and Fleet Services Manager and NSTOs	All Services
75.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	Training and awareness arrangements for line managers should be reviewed by the Fit Fleet Group. This should cover inclusion of rules relating to drivers' hours in the induction process and a periodic evaluation of training needs by Services.	To be discussed by Fit Fleet Group in September 2013.	Waste and Fleet Services Manager and NSTOs	All Services
76.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	Driver training and awareness arrangements (including induction) should be reviewed. This should cover inclusion of 'first use' vehicle checks and drivers' hours rules in the induction process.	To be discussed by Fit Fleet Group in September 2013.	Waste and Fleet Services Manager and NSTOs	All Services
77.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	The issues relating to risk management should be addressed.	Operator's Licence Compliance, and the risks associated with non-compliance, require to be captured within relevant risk registers. This will be progressed in conjunction with the Corporate Risk Manager.	Fleet Manager and Corporate Risk Manager	Corporate and Neighbourhood / Development
78.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	NSTOs should remind staff of the requirement to consult with Fleet Services prior to the hire, procurement, or receipt of vehicles.	NSTOs will remind staff of the requirement to consult with Fleet Services prior to the hire, procurement, or receipt of vehicles.	NSTOs	All Services
79.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	NSTO's should be re-issued with a copy of the Operator's Licence and a list of Service vehicles currently on the licence (including location). Thereafter, arrangements should be put in place by NSTOs to advise all Service staff of the operating centre stipulations, with periodic checks undertaken to confirm compliance with these requirements.	A list of Service vehicles currently on the licence (including location), will be circulated to NSTOs along with a memo explaining the implications.	Fleet Manager	Corporate and Neighbourhood
80.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	NSTO's should remind all drivers of the need to undertake robust vehicle safety checks prior to their first use of the vehicle on any day / shift.	NSTO's will remind all drivers of the need to undertake robust vehicle safety checks prior to their first use of the vehicle on any day / shift.	NSTOs	All Services



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81.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	<p>Line managers should record audits of driver 'first use' vehicle checks in a separate log book. In particular:</p> <ul style="list-style-type: none"> <li>• Date of Check;</li> <li>• Vehicle Registration Number;</li> <li>• Driver Name;</li> <li>• Outcome of Check; and</li> <li>• Action Taken.</li> </ul> <p>On a quarterly basis, NSTO's should collate the results of line manager 'first use' vehicle check audits (including action taken where discrepancies were found), and report these results to the Fit Fleet Group for review and consideration.</p>	This will, in future, be a standing agenda item at Fit Fleet Group meetings.	Fleet Manager and NSTOs	All Services
82.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	All departments should produce a record of actual vehicle usage on a daily basis. Thereafter, the records should be checked against completed 'first use' vehicle check forms, with explanations sought from the respective drivers in relation to any discrepancies.	To be discussed by Fit Fleet Group in September 2013.	Waste and Fleet Services Manager, and NSTOs	All Services
83.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	All drivers should be reminded of the implications of failing to undertake robust 'first use' vehicle checks.	<p>The Driving at Work Policy, which includes a booklet that employees should sign for, includes reference to the implications of not following the Policy.</p> <p>NSTOs will remind staff within their Service of the implications of failing to undertake checks.</p>	NSTOs	All Services
84.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	<p>All outstanding driver infringement reports should be issued to line managers for investigation.</p> <p>Thereafter, Fleet Services should ensure that driver infringement reports are issued to line managers for investigation as and when they are received from Tacho-Data Ltd.</p> <p>On a quarterly basis, NSTO's should collate all driver infringement report details (including action taken to address these issues), and report the results to the Fit Fleet Group.</p>	<p>This is in progress.</p> <p>This will be done.</p> <p>This will, in future, be a standing agenda item at Fit Fleet Group meetings.</p>	<p>Fleet Manager</p> <p>Fleet Manager</p> <p>Fleet Manager and NSTOs</p>	All Services

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
85.	30 September 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	Reports setting out those vehicles for which services and inspections are outstanding should be generated from JAMMA on a weekly basis, with all identified issues investigated and addressed.	A report will be produced for the Waste and Fleet Services Manager on a weekly basis, to monitor compliance in relation to servicing and inspections.	Fleet Manager and Waste and Fleet Manager	Corporate and Neighbourhood
86.	31 October 2013	Social Work	Social Work Intermediary Accounts	Limited	Criteria should be established to evidence Social Work's decision to apply for appointeeship.	Procedures relating to criteria for appointeeships to be drafted in agreement with operational support staff and Community Care teams.  <b>10 September 2013 – Update</b> Short Term Working Group established to develop criteria for appointeeships - October 2013.	Customer Services Manager and Service Manager – Assessment and Care Management	Social Work
87.	31 October 2013	Social Work	Social Work Intermediary Accounts	Limited	Management checks on the day to day operation of the Intermediary Accounts should be introduced.	Checks as outlined in Annex 3 to be included in General Social Work Finance Team processes. Process to be agreed and implemented within Denny Town House Finance Team.  <b>10 September 2013 – Update</b> Review of tasks and workload within Central Finance Team underway to enable this function to be undertaken.	Customer Services Manager	Social Work
88.	31 October 2013	Social Work	Social Work Intermediary Accounts	Limited	The issues in relation to Intermediary Account balances should be addressed.	Steps will be taken to remove redundant funds from 'live' accounts. Negative balances will be reviewed and further guidance sought in relation to these accounts.  <b>10 September 2013 – Update</b> This work is underway.	Finance Admin Officer	Social Work
89.	31 October 2013	Social Work	Social Work Intermediary Accounts	Limited	The issues in relation to Intermediary Account reconciliation should be addressed.	All issues raised will be addressed. The reconciliation form will be amended to include officer's signature; additional checks as per Annex 3 will be implemented; the Camelon account has now been reconciled up to June 2013; staff will be reminded to use the appropriate reconciliation form agreed as part of the Intermediary Account procedure.  <b>10 September 2013 – Update</b> Form has been amended and checks will be implemented by end of October 2013.	Finance Admin Officer	Social Work
90.	31 October 2013	Social Work	Social Work Intermediary Accounts	Limited	The issues in relation to security and retention of client funds records should be addressed.	All issues raised will be addressed. Safe access in each location will be reviewed and reduced to only key officers; safe contents will be reviewed in all offices; staff will be reminded of retention dates for financial documentation.  <b>10 September 2013 – Update</b> Review ongoing across Social Work Offices - October 2013.	Customer Services Manager	Social Work

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91.	31 October 2013	Social Work	Social Work Intermediary Accounts	Limited	The management information requirements of Social Work Services management in relation to the Intermediary Accounts should be established.	General finance process to be established to ensure that quarterly report is tabled at Community Care Finance Group to include number of clients supported by Intermediary Accounts in each Team, total value of each Team's Intermediary Account, and list of service users with balance over £5,000.  <b>10 September 2013 – Update</b> Process will be implemented end of next quarter - October 2013.	Finance Admin Officer	Social Work
92.	31 December 2013	Finance	Payroll	Substantial	There should be formal notification issued to the employee by Payroll Section to confirm when their bank account details have been changed.	This recommendation will not be implemented at present as current arrangements, whereby employees must provide their old account information, is considered adequate.  The potential for automating the suggested control will, however, be explored with the Resourcelink software provider.  <b>04 September 2013 – Update</b> Payroll system provider is due to carry out a system health check and recommend areas underutilised in Resourcelink. Due to take place early 2014 at the latest. Will raise this issue and ask if there is functionality within Resourcelink to handle this.	Payroll Officer (Systems and Control)	Finance
93.	31 December 2013	Finance	Sundry Debtors	Substantial	The authorised signatory lists should be updated.	The authorised signatory lists will be updated.	Revenues Manager and Senior Accountant	Finance
94.	31 December 2013	Finance	Sundry Debtors	Substantial	The resourcing of the Sundry Accounts Team should be reviewed.	The resourcing of the Sundry Accounts Team will be reviewed.	Revenues Manager	Finance
95.	31 December 2013	Finance	Sundry Debtors	Substantial	A debt recovery policy for Sundry Accounts should be developed.	The draft corporate debt policy has been prepared. Once agreed the debt recovery policy for Sundry Accounts will link to this.	Revenues Manager	Finance
96.	31 December 2013	Governance	Records Management	Substantial	The Records Management Plan (including improvements) should be managed and reviewed through a Service 'Statement of Assurance' system.	Agreed	All Directors	All Services
97.	31 December 2013	Governance	Records Management	Substantial	Consideration should be given to the appointment of an Information Governance lead officer to co-ordinate all information governance and security responsibilities.	Agreed	All Directors	All Services

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98.	31 December 2013	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	Tachograph data analysis work should be subject to periodic market testing through the Public Contracts Scotland 'Quick Quotes' system.	Tender to be arranged via Quick Quotes.	Fleet Manager	Corporate and Neighbourhood
99.	31 March 2014	Development	Roads Maintenance Arrangements	Substantial	Formal priority rating sample checking procedures should be developed.  In addition, a formal rating scale in relation to the condition score awarded should be developed.	Priority rating sample checking procedures will be formalised and included in the revised Carriageway Lifecycle Plan.  The rating scale will be developed further.  <b>21 June 2013 – Update</b> No formal priority rating sample check procedure has been developed, as yet. The programme for 2013/14 and beyond is currently under development and a checking procedure will be developed as part of this work. The checking procedure will be included in Quality Process QP110 and in the RAMP Maintenance Manual which has to be developed	Roads Manager	Development
100.	31 March 2014	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	NSTO's should ensure that a completed annual Statement of Assurance is returned to the Transport Manager in accordance with reporting deadlines.	NSTOs will ensure this is done.	Service Directors and NSTOs	All Services
101.	30 November 2015	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	The Driving at Work Policy should be formally reviewed and updated, with staff advised of all changes on a timely basis.	This Policy is included in the HR Policy Review Timetable which includes all HR developed Policies and has a review period of c5 years, unless a legislative or other change arises which requires the Policy to be reviewed at an earlier date.  Any changes arising from the Internal Audit will be made as part of the next scheduled review.	Head of Human Resources and Customer First	Corporate and Neighbourhood
102.	30 November 2015	Corporate and Neighbourhood	Operator's Licence Arrangements	Substantial	To ensure the consistent, fair, and transparent application of controls, written procedures should be put in place, covering:  <ul style="list-style-type: none"> <li>the frequency and type of infringement which would lead to disciplinary action;</li> <li>the investigation process; and</li> <li>the applicable action depending on the outcome of the investigation.</li> </ul>	The Head of Human Resources and Customer First wrote to all Service Directors in March 2011 on issues relating to the completion of First Use Vehicle Checks. A further reminder will be issued to all Services and any necessary changes will be made to the Driving at Work Policy at next review.	Head of Human Resources and Customer First	Corporate and Neighbourhood

	Target Implementation Date	Service	Audit Name	Assurance Level	Recommendation Details	Agreed Management Action	Responsible Officer	Responsible Officer Service
103.	Commence July 2013	Development	Development Management	Substantial	The issues in relation to policies and procedures should be addressed.	A Development Management Procedures Manual (DMPM) will be prepared to summarise and clarify current procedures for staff. The DMPM will be updated thereafter as and when required.	Development Manager	Development
104.	Commence July 2013	Development	Development Management	Substantial	The points relating to the Idox system should be addressed.	A review of Idox system security protocols for Development Management (including Enforcement) will be undertaken.	Development Manager / Business Development Manager / Systems Support Officer	Development
105.	Commence July 2013	Development	Development Management	Substantial	A formal System Security Statement and an Access Control Policy should be established and maintained.	A formal System Security Statement and Access Control Policy will be established and maintained, in conjunction with Idox software.	Development Manager / Business Development Manager / Systems Support Officer	Development
106.	Commence July 2013	Development	Development Management	Substantial	System tasks and communication issues should be discussed, and managed, through the introduction of an internal system working group.	The IT System Working Group will be re-instated, with a view to agreeing development work priorities (this Group will include representation from Building Standards and Planning Policy).	Development Manager / Business Development Manager / Systems Support Officer	Development
107.	Commence July 2013	Development	Development Management	Substantial	Development Services should implement a process that ensures applicant payments are made directly / received timeously.	Process mapping of planning application fees will be undertaken.	Development Manager / Business Development Manager	Development
108.	Commence July 2013	Development	Development Management	Substantial	System issues relating to production of management information, and Development Management's linked ability to respond / take action, should be addressed.	Consider process with actions to report on all data from within Uniform to assist with statistical data requirements of PPF2 / local performance indicators.	Development Manager / Business Development Manager / Systems Support Officer	Development
109.	Commence July 2013	Development	Development Management	Substantial	Business Development and Development Management should discuss what Customer First statistical information is, and can be, made available.  This data could become part of the suite of local performance indicators recommended at paragraph 3.24.2.	Liaison between Development Management and Business Support.	Development Manager / Business Development Manager / Systems Support Officer	Development