

The background of the slide features the coat of arms of the Government of Nunavut. It is a shield-shaped emblem with a crown on top. The crown has four points, each with a stylized flower. The shield is divided into four quadrants. The top-left quadrant shows a stylized building. The top-right quadrant shows a caribou head with antlers. The bottom-left quadrant shows a sailing ship on wavy lines representing water. The bottom-right quadrant shows a stylized eagle with spread wings. A banner at the bottom of the shield contains the text "ANE FOR A'".

## **Agenda Item 4**

# **Internal Audit Progress Report**

**Falkirk Council**

**Title:** Internal Audit Progress Report  
**Meeting:** Audit Committee  
**Date:** 19 November 2018  
**Submitted By:** Internal Audit, Risk, and Corporate Fraud Manager

**1. Purpose of Report**

- 1.1 This report provides an update on progress with completing the 2018/19 Internal Audit Plan.

**2. Recommendation**

**2.1 It is recommended that the Committee:**

- (1) notes progress being made with completing the 2018/19 Internal Audit Plan.**

**3. Progress With Completing 2018/19 Internal Audit Plan**

- 3.1 The Plan was agreed by Audit Committee on 9 April 2018. It set out 23 assignments to be completed by the team during the year.
- 3.2 Three assignments have been added to the Plan:
- Revenues and Benefits Data Handling / Bulk Mailing;
  - Council of the Future Board – Scrutiny of Programme and Project Progress; and
  - Scottish Social Housing Charter – Annual Return.
- 3.3 To accommodate this, adjustments require to be made to the 'Indicative' element of the 2018/19 Plan:
- Implementation of Headteachers' Charter: this assignment was included in the Plan on the basis that the Education (Scotland) Bill would be passed during 2018/19. As this has not been the case this work will be deferred.
  - Social Work Adult Services Financial Procedures: this assignment will be rescheduled into early 2019/20, dovetailing with the implementation of the new Social Work information system.

- 3.4 To date, 13 assignments have been finalised<sup>1</sup>, with a further 5 in progress or complete to draft report stage. A summary of progress is set out at Appendix 1. The Scope and Executive Summary of each assignment finalised since the last meeting of Committee in September is at Appendix 2, and definitions of the Assurance Categories used by Internal Audit are set out at Appendix 3.
- 3.5 At that meeting in September, the Committee agreed a revised suite of performance indicators for Internal Audit. Performance to date is as follows:

Indicator	2018/19 Performance to date	Performance at November 2017
Complete <b>85%</b> of agreed assignments.	54%	39%
Issue <b>85%</b> of draft reports within 3 weeks of completion of fieldwork.	100%	100%
Have <b>95%</b> of recommendations accepted by management.	100%	98%

- 3.5 The team are progressing well with the delivery of 2018/19 work and, should there be no issue in relation to available staffing, are on target to meet or exceed each indicator.
- 3.6 At the September meeting of Committee I advised that I had sought input from across the Scottish Local Authorities Chief Internal Auditors' Group in relation to the grading of recommendations. I also considered the grading definitions used by the Council's External Auditors, Ernst and Young.
- 3.7 On that basis, Internal Audit will adopt the same definitions as External Audit. This will ensure consistency, and is in line with the productive working relationship between Internal and External Audit. The definitions are as follows:

Classification of Recommendations		
<b>Grade 1:</b> Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.	<b>Grade 2:</b> Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.	<b>Grade 3:</b> Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

- 3.8 I also committed to improve reporting in relation to recommendations that remain outstanding beyond the agreed implementation date. There are currently 25 such recommendations, and these are set out at Appendix 4. I will continue to work with Services to ensure that appropriate remedial action is taken.

<sup>1</sup> This includes Continuous Auditing and National Fraud Initiative work.

## **4. Implications**

### **Financial**

- 4.1 There are no financial implications.

### **Resources**

- 4.2 There are no resource implications.

### **Legal**

- 4.3 There are no legal implications.

### **Risk**

- 4.4 The role of Internal Audit is to provide Audit Committee with assurance on the Council's arrangements for risk management, governance, and control. Recommendations made by Internal Audit aim to reduce or mitigate risk to which the Council may be exposed.

### **Equalities**

- 4.5 An equality and poverty impact assessment was not required.

### **Sustainability/Environmental Impact**

- 4.6 A sustainability / environmental assessment was not required.

## **5. Conclusions**

- 5.1 The team are making good progress with 2018/19 Internal Audit work. This will contribute to a balanced and evidenced based year end opinion on arrangements for risk management, governance, and control.

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Internal Audit, Risk, and Corporate Fraud Manager

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**Date:** 08 November 2018

## **Appendices**

- Appendix 1: Internal Audit Plan: Progress at 08 November 2018.
- Appendix 2: Summary of Findings from Assignments Complete to Final Report – Not Previously Reported to Committee.
- Appendix 3: Definition of Internal Audit Assurance Categories.
- Appendix 4: Internal Audit Recommendations Outstanding Beyond Agreed Implementation Date

## **List of Background Papers:**

**The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act 1973:**

- None.

## INTERNAL AUDIT PLAN 2018/19 – PROGRESS AT 08 November 2018

Planned Assignments (as per 2018/19 Internal Audit Plan)			
	Service	Assignment	Status
<b>Annually Recurring Assignments</b>			
1.	All Services	Ad Hoc / Consultancy Work	In Progress - Ongoing
2.	All Services	Continuous Auditing	In Progress – Ongoing <sup>2</sup>
3.	All Services	National Fraud Initiative	<b>2016/17 exercise complete</b> <b>2019/20 exercise underway <sup>2</sup></b>
4.	All Services	Follow Up of Internal Audit Recommendations	In Progress - Ongoing
5.	Development Services	LEADER Grant Audit	<b>Final Report Issued</b> – Substantial Assurance
6.	Development Services	Carbon Reduction Scheme Energy Efficiency Audit	<b>Final Report Issued</b> – Substantial Assurance
7.	Development Services	Climate Change Act Public Body Duties Audit	<b>Final Report Issued</b> – Substantial Assurance
8.	Development Services	Falkirk Townscape Heritage Initiative Audit	<b>Final Report Issued</b> – Substantial Assurance
9.	TBC	Reciprocal Audit Review with West Lothian Council	Not Started
10.	Internal Audit	External Quality Assessment of Internal Audit Compliance with Public Sector Internal Audit Standards	<b>Final Report Issued</b> – Broadly Compliant with PSIAS
11.	Falkirk Pension Fund	Transactional Testing and Pension Fund Investment Management	Not Started
12.	Falkirk Integration Joint Board	To Be Confirmed	Not Started
13.	Falkirk Community Trust	Building Security	<b>Final Report Issued</b> - Substantial Assurance
<b>Committed Assignments – April 2018 to September 2018</b>			
14.	All Services	Welfare Reform	In Progress
15.	Corporate and Housing / All Services	GDPR Readiness	<b>Final Report Issued</b> – Substantial Assurance

<sup>2</sup> Findings to date included at Appendix 2.

Planned Assignments (as per 2018/19 Internal Audit Plan)			
	Service	Assignment	Status
<b>Annually Recurring Assignments</b>			
16.	Corporate and Housing / All Services	Capital Planning and Expenditure Monitoring	<b>Final Report Issued</b> – Substantial / Limited Assurance
17.	All Services	Building Security (Operational Buildings)	<b>Final Report Issued</b> – Limited Assurance
18.	Children's Services	Pupil Equity Fund	<b>In Progress</b>
<b>Indicative Assignments – October 2018 to March 2019</b>			
19.	Corporate and Housing / Development Services	Stores (Building Maintenance Division / Roads)	<b>In Progress</b>
20.	Development / All Services	PREVENT (Counter Terrorism) and Serious Organised Crime Readiness	Not Started
21.	Corporate and Housing / All Services	Insurance (Claims Process and Lessons Learnt)	Not Started

Additional Assignments			
	Service	Assignment	Status
1.	Corporate and Housing	Revenues and Benefits Data Handling / Bulk Mailing	<b>Final Report Issued</b> – Substantial Assurance
2.	Corporate and Housing	Council of the Future Board – Scrutiny of Programme and Project Progress	Not Started
3.	Corporate and Housing	Scottish Social Housing Charter – Annual Return	<b>Final Report Issued</b> – Substantial Assurance

Assignments Deferred			
	Service	Assignment	Status
1.	Social Work Adult Services	Social Work Adult Services Financial Procedures	
2.	Children's Services	Implementation of Headteachers' Charter	

## Summary of Findings from Assignments Complete to Final Report – Not Previously Reported to Committee

Assignment	Service	Assurance
Continuous Auditing	All Services	N/A – Ongoing Assurance
Scope	Final Report Executive Summary	
<p>This involves analysing Creditors payment file data (payments to suppliers of goods and services) to identify any potential duplicate payments.</p> <p>We use audit interrogation software to identify any matches on invoice date, invoice amount, and invoice number. We then check our initial results on Integra to identify any cancelled payments; payments made to different suppliers; and duplicate payments that have already been identified and either cancelled or monies recovered. We also review the scanned version of the invoices on Integra.</p>	<p>For the period April 2018 to September 2018 we identified 38 potential duplicate payments, with a value c£54,800. Details of these have been passed to Creditors Section for appropriate recovery action.</p>	

Assignment	Service	Assurance
National Fraud Initiative	All Services	N/A – Ongoing Assurance
Scope	Final Report Executive Summary	
<p>The purpose of the NFI exercise is to review and investigate the outcomes of data matching undertaken by Audit Scotland on behalf of the Cabinet Office. Matches cover areas such as Payroll, Pensions, Housing and Council Tax Benefit, Council Tax Single Person Discount, and Creditors.</p> <p>The Internal Audit, Risk, and Corporate Fraud Manager acts as Key Contact for NFI, with responsibility for co-ordinating the process of ensuring that relevant matches are followed-up.</p>	<p>The 2016/17 exercise is now complete. 2,896 'Recommended' matches were released to Falkirk Council for review and investigation (8,366 matches in total). Services have investigated and closed 3,354 matches. No instances of fraud, and a total of 14 errors (with a total value of £18,501), were identified, with recovery underway.</p> <p>In addition to the core NFI exercise, Falkirk Council participates in a related exercise designed to detect wrongly claimed Council Tax Single Person Discount. Since 01 April 2017, as a result of participation in this exercise (which matches Council Tax and Electoral Roll data), frauds or errors totalling c£124k have been detected, with recovery action taken or underway.</p> <p>The 2018/19 NFI exercise is about to commence. The required data has been gathered from Services, and uploaded via the secure on-line NFI application. The resultant data matches will be available from 31 January 2019.</p>	



Assignment	Service	Assurance
<b>LEADER Grant Audit</b>	Development Services	<b>Substantial</b>
Scope	Final Report Executive Summary	
<p>The SLA requires an annual Internal Audit of the functions and services undertaken by the Accountable Body, including a review of compliance with SLA requirements.</p> <p>For 2018/19 our work covered the period 16 October 2017 to 15 October 2018 and focussed on reviewing:</p> <ul style="list-style-type: none"> <li>the terms of the SLA, and arrangements in place to cover these terms; the clarity of Local Action Group and Accountable Body governance and management processes; and review of LEADER administration processes;</li> <li>Local Action Group processes for considering project and funding applications, handling of enquiries and expressions of interest, project application development, and scoring and decision making; and</li> <li>LEADER administration grant claim processes. To include payments to the Accountable Body and applicants.</li> </ul>	<p>LEADER is a national programme using European funds to deliver community led local rural development projects. LEADER is delivered through partnerships between the Scottish Government and community led Local Action Groups (LAG) who operate as a Board, defining a Local Development Strategy (LDS) and distributing funds against that Strategy.</p> <p>Falkirk Council is the Accountable Body for the Kelvin Valley and Falkirk 2014 – 2020 LEADER Programme. The Accountable Body is accountable to the Scottish Government for the delivery and cash flow of the LEADER Programme.</p> <p>Since October 2015 the LAG have approved awards to 30 projects with a total value of £1,944,554.</p> <p>Our work focussed on ensuring that the high level governance approach that is documented in paragraph 2.1 of the Kelvin Valley and Falkirk LEADER Business Plan is in place. We discussed the approach with the Programme Manager and also reviewed key documentation. We were content that appropriate arrangements are in place.</p> <p>We reviewed a sample of five LEADER funding applications to assess compliance with established procedures. From our review of the paper and electronic files for these applications, we were content that the established procedures have been complied with.</p> <p>We reviewed a sample of five recent grant claims from projects. We were content with the arrangements for paying grant claims to project applicants.</p> <p>The Accountable Body also submits LEADER grant claims to the Scottish Government. From reviewing the claims submitted to date on LARCs we were content that the grant claims were for valid LEADER costs, could be reconciled to the supporting documentation on LARCs, and had been appropriately checked and authorised.</p>	

Assignment	Service	Assurance
<b>Climate Change Act Public Body Duties</b>	Development Services	<b>Substantial</b>
Scope	Final Report Executive Summary	
<p>The Climate Change (Scotland) Act 2009 introduced the requirement for public bodies to report on their climate change duties. An Annual Report must be submitted to the Sustainable Scotland Network by 30 November, covering:</p> <ul style="list-style-type: none"> <li>Organisational Profile;</li> <li>Governance, Management, and Strategy;</li> <li>Corporate Emissions, Targets, and Project Date;</li> <li>Adaptation;</li> <li>Procurement; and</li> <li>Validation and Declaration.</li> </ul> <p>We undertook validation work on the Council's 2017/18 Annual Report.</p>	<p>We were able to provide Substantial Assurance on the Council's reporting arrangements and the accuracy of the information in the Annual Report.</p>	

Assignment	Service	Assurance
<b>Falkirk Townscape Heritage Initiative</b>	Development Services	<b>Substantial</b>
Scope	Final Report Executive Summary	
Our work focussed on ensuring compliance with the relevant sections of the Conservation Area Regeneration Scheme grant contract. This included reviewing the application assessment and approval, grant award, grant claim processes, and grant payments for a sample of funded projects.	<p>Based on the sample of Falkirk Townscape Heritage Initiative (THI) projects and payments reviewed we provided Substantial Assurance that grant claim payments have been properly paid in line with valid and assessed applications.</p> <p>To provide this assurance Internal Audit completed the following work in relation to Falkirk THI:</p> <ul style="list-style-type: none"> <li>• validated the roles and responsibilities for the awarding and monitoring of grant funding;</li> <li>• reviewed a sample of projects and payments;</li> <li>• confirmed quarterly progress reports were submitted by the THI Project Officer to the Council's THI Steering Group / Heritage Lottery Fund / Historic Environment Scotland.</li> </ul>	

Assignment	Service	Assurance
<b>General Capital Programme – Expenditure Recording, Monitoring, and Reporting</b>	Corporate and Housing / All Services	<b>Substantial / Limited</b>
Scope	Final Report Executive Summary	
<p>We reviewed:</p> <ul style="list-style-type: none"> <li>• roles and responsibilities of those accountable for recording, monitoring, and reporting expenditure;</li> <li>• policies, procedures, and guidance for recording, monitoring, and reporting expenditure, including the provision of training; and</li> <li>• mechanisms for recording, monitoring, and reporting expenditure, including project slippage.</li> </ul>	<p>We provided Substantial Assurance in relation to the adequacy of the procedures in place to record, monitor, and report capital expenditure, and Limited Assurance in relation to the level of compliance with these procedures.</p> <p>All staff consulted during the review were clear about their roles and responsibilities, albeit that the accountabilities of Lead Project Officers (LPOs) have not been formalised. Training is available to staff on the processes for recording and monitoring capital expenditure.</p> <p>Each project within the General Capital Programme (GCP) is allocated an individual cost centre code to which expenditure should be recorded in the Integra Finance system, with monthly reports issued to senior Service management by the Capital Section setting out expenditure against approved budgets.</p> <p>Channels are in place for senior Service management to inform the Capital Section of expected project slippage or overspends, with regular reports subsequently submitted to elected Members setting out progress with the GCP.</p> <p>We did, however, note several issues. In particular, there is a need for senior Service management to discuss capital monitoring reports with all LPOs (accountable for project delivery), and to provide the Capital Section with more timely and accurate forecasts on the expected year end outturns for projects. This is demonstrated by the material variance in the year end underspend (£0.5m) which was projected for the approved GCP budget in February 2018, and the actual underspend (£5.3m) incurred as at March 2018.</p> <p>Significant slippage and overspends have been incurred by several projects in the GCP, with a number of these variances occurring on a regular basis over prolonged periods of time. It is accepted that some slippage is always likely to be incurred in programmes of this nature, with issues relating to weather and planning consent, for example, out with the LPO's control. The validity of the reasons provided for slippage and overspends for a sample of projects reviewed by Internal Audit was, however, sometimes unclear, for example: insufficient staffing resources; inadequate project funding; and uncertainty over project</p>	

	<p>budgets at the start of tendering exercises.</p> <p>We have made several recommendations to limit the extent to which project slippage / overspends are incurred, and to enhance accountability for project slippage / overspends. These include amendments to the format of the capital project bid process to require: a detailed breakdown of the staffing resources needed to undertake the project; written confirmation from the respective Service areas that they can dedicate this level of resource to the project; and formal agreement between Service representatives on the Capital Planning and Review Working Group (CPRWG) and senior Service management / LPOs that re-profiled funding timescales are adequate for approved project bids. We have also recommended that LPOs for projects with a &gt;25% budget variance at financial year end (subject to a de minimis value of £100k) attend Corporate Management Team and / or Executive meetings to fully explain reasons for the delay / overspends.</p> <p>Expenditure is not always charged to the correct cost centre in the Integra Finance system. This has been caused, in part, through the miscoding of contract certificates by Development Services. Cost centre codes should be re-issued to Development Services along with clear guidance on the circumstances in which each code is to be used.</p> <p>We also found one instance where an adjustment to a project budget could not be reconciled to available documentation (eg, prior year capital monitoring spreadsheet and Integra cost centre report). Details of this anomaly, which totalled c£200k, have been provided to the Capital Section for review and correction.</p>
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Assignment	Service	Assurance
<b>Scottish Social Housing Charter – Annual Return</b>	Corporate and Housing Services	<b>Substantial</b>
Scope	Final Report Executive Summary	
<p>Internal Audit undertook validation work in relation to Falkirk Council's Annual Return for 2017/18 on the Scottish Social Housing Charter. This work was requested by the Head of Housing.</p> <p>Our work involved:</p> <ul style="list-style-type: none"> <li>ensuring that the reported performance information agreed to the December 2017 Technical Guidance for the Scottish Social Housing Charter (published by the Scottish Housing Regulator);</li> <li>conducting testing to ensure that reported performance information was underpinned by adequate and robust supporting documentation; and</li> <li>checking arithmetical accuracy.</li> </ul>	<p>For the majority of the indicators we reviewed (13 out of a total of 37) we were content that the data reported was accurate and complete, and that supporting documentation was available. We found some areas, however, where arrangements could be further enhanced.</p>	

**Definition of Internal Audit Assurance Categories**

<b>Level of Assurance</b>	<b>Definition</b>
<b>Substantial assurance</b>	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or abuse.
<b>Limited assurance</b>	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or abuse.
<b>No assurance</b>	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or abuse is unacceptable. Significant improvements are required.

## Internal Audit Recommendations Outstanding Beyond Agreed Implementation Date

### Building Security Arrangements – 2016/17

<b>IA_141</b>	<b>Camelon Education Centre</b> - Management should arrange for a comprehensive review of building security arrangements to be undertaken as a matter of priority, with all necessary action taken thereafter to address any identified gaps in the security framework. This review should include both the design of, and compliance with, key security controls.		
<b>Agreed Action</b>	<b>Recommendation Accepted</b> Guidance on Building Security was emailed to all Children's Services establishments on 03 August 2016. This was consistent with guidance made available to all Council staff via Inside Falkirk in July 2016.  Specific issues identified by Internal Audit are being considered and addressed in conjunction with Building Design - Facilities team.		
<b>Latest Update</b>	Security Risk Assessments have been undertaken for Secondary Schools.  Primary School risk assessments are taking place through cluster meetings during the remainder of 2018 - 19.		
<b>Officer Responsible</b>	Director of Children's Services		
<b>Assurance Level</b>	No Assurance		
<b>Implementation Date</b>	31 December 2016	<b>Date Created</b>	27 October 2016

### Building Security Arrangements – 2018/19

<b>IA_255</b>	<b>Moray Primary School</b> - Staff should be reminded of the need to close and lock all doors to / from the school building when not in use.		
<b>Agreed Action</b>	Headteacher will issue a communication / instruction to all staff to remind them to follow the Council's Building Security guidance.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Planning and Resources		
<b>Assurance Level</b>	Limited Assurance		
<b>Implementation Date</b>	31 August 2018	<b>Date Created</b>	04 October 2018

<b>IA_256</b>	<b>Moray Primary School</b> - A 'swipe card' system should be introduced to restrict internal access between Moray Primary School and Oxburg School (in both directions).		
<b>Agreed Action</b>	We will review the access system / arrangements and include improvements within the school's Asset Management Plan.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Planning and Resources		
<b>Assurance Level</b>	Limited Assurance		
<b>Implementation Date</b>	30 September 2018	<b>Date Created</b>	04 October 2018

## Appendix 4

<b>IA_257</b>	<b>Moray Primary School</b> - Staff should be reminded of the requirement to challenge anyone who does not work in the building, and is not wearing an ID or visitors badge, over the nature of their visit.  Thereafter, these individuals should be escorted to the reception area to 'sign in', with all visitors subsequently met by an appropriate member of staff and accompanied for the remainder of their visit.		
<b>Agreed Action</b>	This forms part of the Building Security Guidance (as per Action Point 1). All staff will be reminded of the need to adhere to these points.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Planning and Resources		
<b>Assurance Level</b>	Limited Assurance		
<b>Implementation Date</b>	31 August 2018	<b>Date Created</b>	04 October 2018

<b>A_265</b>	<b>Carrongrange High School</b> - The Staff Entrance should remain locked at all times, with swipe cards to access this door procured and issued to all authorised personnel as a matter of priority.		
<b>Agreed Action</b>	Headteacher has ordered additional cards for staff.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Planning and Resources		
<b>Assurance Level</b>	Limited Assurance		
<b>Implementation Date</b>	31 August 2018	<b>Date Created</b>	04 October 2018

<b>IA_266</b>	<b>Carrongrange High School</b> - The Premises Manager, in conjunction with Facilities Services, should explore options for securing all gates. This should take into account fire entry and exit requirements.		
<b>Agreed Action</b>	Headteacher / Property Team will review this, however, it may not be possible due to fire access.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Planning and Resources		
<b>Assurance Level</b>	Limited Assurance		
<b>Implementation Date</b>	30 September 2018	<b>Date Created</b>	04 October 2018

<b>IA_267</b>	<b>Carrongrange High School</b> - All doors leading to / from the school building should be locked, with keys to access these doors procured and issued to staff.		
<b>Agreed Action</b>	Headteacher / Property Team will review this recommendation.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Planning and Resources		
<b>Assurance Level</b>	Limited Assurance		
<b>Implementation Date</b>	30 September 2018	<b>Date Created</b>	04 October 2018

### ICT Service Desk and Support

<b>IA_181</b>	A Fault Reporting Form should be developed by ICT for completion by customers when requesting IT support via email.		
<b>Agreed Action</b>	A pro-forma template will be created for use with email support calls.		
<b>Latest Update</b>	Initial procurement work for a replacement/upgraded ServiceDesk started in September 2018 to identify the correct procurement route and estimate budget required. Estimated costs have now been received and we now need to engage with Service Users to identify functional requirements. This will be done in November 2018.		
<b>Officer Responsible</b>	Technology and Infrastructure Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 July 2017	<b>Date Created</b>	03 May 2017

<b>IA_188</b>	Development of a more robust performance evaluation and reporting framework should be considered. This should cover the establishment of a more comprehensive set of performance indicators and targets, and the inclusion of all Council Services in customer satisfaction audits.		
<b>Agreed Action</b>	Consideration will be given to participating in the SOCITM Benchmarking Service again. In addition, all Services will be included in the feedback survey.		
<b>Latest Update</b>	Initial procurement work for a replacement/upgraded ServiceDesk started in September 2018 to identify the correct procurement route and estimate budget required. Estimated costs have now been received and we now need to engage with Service Users to identify functional requirements. This will be done in November 2018.		
<b>Officer Responsible</b>	Technology and Infrastructure Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 October 2017	<b>Date Created</b>	03 May 2017

## Members' Services: Civic Events and Receptions, Training, Allowances and Expenses

<b>IA_103</b>	A role descriptor should be prepared for, and issued to, elected Members, setting out their key roles and responsibilities.		
<b>Agreed Action</b>	Prepare role descriptions for the various elected Member roles, i.e. Councillor, Provost, Depute Provost, Baillie, etc.		
<b>Latest Update</b>	Will be completed by 31 January 2019.		
<b>Officer Responsible</b>	Business and Members' Services Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 December 2016	<b>Date Created</b>	11 December 2015

<b>IA_104</b>	The points relating to procedural guidance should be addressed.		
<b>Agreed Action</b>	Develop an action plan and implement the recommendations listed at paragraphs 4.7.1 to 4.7.9.  This also accords with the action plan developed following the Best Value Audit of Falkirk Council in 2014/15.		
<b>Latest Update</b>	Members' TNAs and PDPs are being taken forward by the Members' Services Co-ordinator but some elements of this recommendation will not be progressed due to the removal of the training budget and that they are no longer relevant or achievable.		
<b>Officer Responsible</b>	Business and Members' Services Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 March 2016	<b>Date Created</b>	11 December 2015

## Mobile Device Security Arrangements

<b>IA_120</b>	The Information Security Policy should be reviewed and updated.		
<b>Agreed Action</b>	Recommendation accepted.		
<b>Latest Update</b>	Final drafts of the Acceptable Use Policy (AUP) and Internet Security Policy (ISP) incorporating feedback will go to the Information Management Working Group on 22 November 2018.		
<b>Officer Responsible</b>	Technology and Infrastructure Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 August 2016	<b>Date Created</b>	19 July 2016

### Pension Fund 2017-18

<b>IA_235</b>	Members of the Pensions Committee and Board should be reminded of the attendance expectations for meetings.		
<b>Agreed Action</b>	Recommendation agreed.		
<b>Latest Update</b>	Report going to Pensions Committee and Board on 6th December 2018.		
<b>Officer Responsible</b>	Pensions Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	30 September 2018	<b>Date Created</b>	21 June 2018

<b>IA_237</b>	The Pension Fund's Risk Register should be updated.		
<b>Agreed Action</b>	Agreed to review Risk Register and seek Committee approval.		
<b>Latest Update</b>	Expected to take report to Pensions Committee on 6th December 2018.		
<b>Officer Responsible</b>	Pensions Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	30 September 2018	<b>Date Created</b>	21 June 2018

### Public Protection

<b>IA_228</b>	<p>The Child Protection and the Adult Support and Protection Committees, and their sub groups, Terms of References should be reviewed and updated annually.</p> <p>Formal minutes should be taken at all meetings.</p> <p>All committees and sub groups should undertake an annual self assessment against their Terms of Reference.</p>		
<b>Agreed Action</b>	<p>The Child Protection and the Adult Support and Protection Committees will schedule an annual agenda item to review the Terms of Reference for the Committees and each relevant sub group.</p> <p>The committees will be informed of any material change to the Terms of References. The review will implement formal minutes and annual self assessments will also be undertaken.</p>		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	<p>Head of Social Work Children's Services</p> <p>Head of Social Work Adult Services</p>		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	25 October 2018	<b>Date Created</b>	14 June 2018

<b>IA_229</b>	<p>Progress in meeting milestones should be reported at every meeting, for both Child Protection and the Adult Support and Protection Committees and their sub groups. In addition, milestone dates should be assigned to all outstanding improvement plans / actions in order to track implementation.</p> <p>This includes survey result actions (and other Development Day actions), with relevant milestone dates in place on both improvement plans.</p>		
<b>Agreed Action</b>	<p>Milestone dates will be assigned to all outstanding improvement plans / actions.</p> <p>Progress will be tracked by milestone reporting at both the Child Protection and the Adult Support and Protection Committees and their sub groups.</p>		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	<p>Head of Social Work Children's Services</p> <p>Head of Social Work Adult Services</p>		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	25 October 2018	<b>Date Created</b>	14 June 2018



## Appendix 4

<b>IA_230</b>	The public protection reporting schedule should be reviewed to take into account how work is agreed, taken forward, and reported back to the committees / sub groups.		
<b>Agreed Action</b>	Review of the public protection reporting schedule will be carried out by the Public Protection Chief Officers Group.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Social Work Children's Services Head of Social Work Adult Services Head of Policy, Technology, and Improvement		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	25 October 2018	<b>Date Created</b>	14 June 2018

<b>IA_231</b>	The recently revised Public Protection Lead Officers Group remit should be discussed and agreed with Public Protection Lead Officers Group members to ensure the group is enabled to take forward their own agreed cross cutting actions / workload.		
<b>Agreed Action</b>	The recently revised Public Protection Lead Officers Group remit will be discussed and agreed with the Lead Officers Group members. The group will establish under a new Chair and on the basis of the new remit, which gives due priority to their own agreed cross cutting actions / workload.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Social Work Children's Services Head of Social Work Adult Services		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	30 June 2018	<b>Date Created</b>	14 June 2018

<b>IA_232</b>	All Adult Support and Protection Committee and Child Protection Committee members should be briefed / trained on the role of the committee and their specific responsibilities.		
<b>Agreed Action</b>	A training pack for new members will be produced, which will brief new members on their specific responsibilities.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Social Work Children's Services Head of Social Work Adult Services		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	30 June 2018	<b>Date Created</b>	14 June 2018

<b>IA_233</b>	The Child Protection and Adult Support and Protection Committees should consider establishing governance compliance performance indicators as standing agenda items at committee meetings.		
<b>Agreed Action</b>	The Child Protection and Adult Support and Protection Committees will make recommendations to the Public Protection Chief Officers Group about governance compliance and performance indicators.  Once a suite of indicators has been agreed these will become standing agenda items at Committee meetings and reported to the Public Protection Chief Officers Group twice yearly.		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Social Work Children's Services Head of Social Work Adult Services		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 August 2018	<b>Date Created</b>	14 June 2018

<b>IA_234</b>	Delivery Co-ordination Group arrangements should be formalised. The Adult Support and Protection Committee should review the Child Protection Committee data management review structure, with a view to introducing similar formal arrangements.		
<b>Agreed Action</b>	<p>The Delivery Co-ordination Group will review performance information to ensure an overview of performance across the partnership.</p> <p>There will be a need for a representative from the Lead Officers Group to attend the Delivery Co-ordination Group to speak on behalf of the Group.</p>		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	<p>Head of Social Work Children's Services</p> <p>Head of Social Work Adult Services</p> <p>Head of Policy, Technology, and Improvement</p>		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 August 2018	<b>Date Created</b>	14 June 2018

### Recruitment and Selection

<b>IA_191</b>	The Recruitment and Selection Policy should be reviewed and updated by Human Resources.		
<b>Agreed Action</b>	<p>The Recruitment and Selection Policy will be updated.</p> <p>An on line Olle course will be developed, clarifying pre-employment checks.</p>		
<b>Latest Update</b>	Further changes are being incorporated into the new policy. It is expected that the new policy will be issued early 2019 for consultation.		
<b>Officer Responsible</b>	Human Resources Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	31 December 2017	<b>Date Created</b>	16 August 2017

### Social Work Intermediary Accounts - Follow Up

<b>IA_147</b>	Criteria should be established to evidence Social Work's decision to apply for appointeeship.		
<b>Agreed Action</b>	<p>Criteria has now been finalised and implemented. Any new appointeeships must also be authorised by Service Manager.</p> <p>Teams are reviewing their number of appointeeships prior to transfer to providers. This will be completed before the end of March 2017.</p>		
<b>Latest Update</b>	-		
<b>Officer Responsible</b>	Head of Social Work Adult Services		
<b>Assurance Level</b>	Not Applicable		
<b>Implementation Date</b>	01 October 2016	<b>Date Created</b>	02 June 2016

### Sundry Debtors

<b>IA_220</b>	Reports should be issued to Senior Management Teams (SMT) on a quarterly basis by the Sundry Accounts Team setting out debts which have been outstanding for more than 60 days. Thereafter, SMTs should investigate the debt recovery action taken to date and decide whether to continue to pursue or write-off each debt. The Sundry Accounts Team should be informed of all review outcomes.		
<b>Agreed Action</b>	Quarterly management reports to be issued to Services covering key information. Once implemented, this report will continue to be developed.		
<b>Latest Update</b>	Reports will be available from end November and issued to Services at the start of January 2019 and quarterly thereafter.		
<b>Officer Responsible</b>	Revenue Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	30 September 2018	<b>Date Created</b>	10 November 2017

## Appendix 4

<b>IA_221</b>	Development of a performance evaluation and reporting framework should be considered.		
<b>Agreed Action</b>	In line with reporting to Services, a performance evaluation framework will be developed, with targets set where possible.		
<b>Latest Update</b>	Performance Management arrangements are being finalised with reports likely to be ready by end November. These will initially be monitored and analysed within Finance Services and, depending on results, periodically relayed to all Services to highlight both good practice and any performance issues.		
<b>Officer Responsible</b>	Revenue Manager		
<b>Assurance Level</b>	Substantial Assurance		
<b>Implementation Date</b>	30 September 2018	<b>Date Created</b>	10 November 2017