

The background of the slide features a large, light blue watermark of the University of Victoria crest. The crest is a shield divided into four quadrants. The top-left quadrant shows a building with a cross on top. The top-right quadrant shows a stag's head with antlers. The bottom-left quadrant shows a sailing ship on the water. The bottom-right quadrant shows an eagle with spread wings. Above the shield is a crown with four floral motifs. Below the shield is a banner with the motto 'ANNE FOR A'.

Agenda Item 4

Internal Audit Progress Report

Falkirk Council

Title: Internal Audit Progress Report
Meeting: Audit Committee
Date: 17 April 2023
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 2022/23 Internal Audit Plan.

2. Recommendations

- 2.1 It is recommended that the Committee notes:

- (1) the progress being made with completing the 2022/23 Internal Audit Plan;
- (2) the number of outstanding recommendations;
- (3) the actions taken regarding duplicate creditor payments; and
- (4) the actions taken regarding 'Following the Pandemic Pound: Covid-19 Costs' elected Member queries.

3. Climate Change Implications

- 3.1 There are no material implications for the Council's climate change targets and obligations. The recommendations in this report will not lead to changes in service provision or the deployment of resources that would increase or decrease the emission of carbon.

4. Progress with Completing 2022/23 Internal Audit Plan

- 4.1 The Internal Audit Plan was agreed by Audit Committee on 7 November 2022. It set out 20 assignment areas to be completed by the team during the year. Members will recall that this included 2 audits that were deferred from 2021/22. In addition, there was an audit ongoing from 2021/22 giving a total of 21 assignment areas (including other client work: Strathcarron Hospice and Falkirk Integration Joint Board work).

- 4.2 A summary of progress is set out at Appendix 1. Other client work progress is included here as well as those assignments that do not result in the production of an audit report.
- 4.3 Of these 21 assignment areas the team will complete 14 Falkirk Council audit reports. To date:
- 5 audit reports have been completed to final report stage as part of our annual and committed assignment programmes of work (see summary at Appendix 2); Details on the scope of, and findings arising, from the 5 finalised reviews are at Appendix 2. The assurance is provided in line with the definitions at Appendix 3.
 - 7 assignments will be completed as part of the 2022/23 programme of work. These include pieces of work that are ongoing throughout the year; or are at draft report stage; or are in progress at fieldwork stage; and
 - 2 reviews are yet to be started. These are 'Procurement and Housing Property Support and Follow Up Stage Two' and 'Fleet Management and Monitoring Arrangements: Follow-up of 2021/22 Recommendations Stage Two'. Both these service areas have had stage one audit reviews completed, with recommendations made for management to address. Both areas have also undergone organisational change recently. Internal Audit recommendation implementation dates need to have passed (last ones are March 2023). We have, therefore, deferred stage two audit reviews into the 2023/24 Internal Audit Plan.
- 4.4 Internal Audit reports routinely include recommendations to management, aimed at improving arrangements for risk management, governance, and control. Once recommendations are accepted by management they are logged on the corporate Pentana system. At 31 March 2023, 7 recommendations remain outstanding beyond their agreed implementation date. See Appendix 4 for more details.
- 4.5 Our work to identify duplicate creditor payments is conducted on a quarterly basis. The last quarter we reviewed was October to December 2022. Payments of £1,000 (gross) or more are reviewed to identify, for example, cancelled payments; credit notes; refunds; and duplicates that have already been identified and either cancelled or monies recovered. Four duplicate payments (with a gross value of £8,603) were found. This represents 0.007% of the 53,790 payments made in this period. The value of the duplicate is 0.009% of the total value of the payments made in the three months (£92,266,297). Action has now been taken to recover these overpayments.
- 4.6 At the last Committee in November 2022, elected Members requested more information relating to the findings from an audit review in 2021/22. The review was 'Following the Pandemic Pound: Covid-19 Costs' and the query related to 191 transactions with a value of £910,785.25. Although these transactions (for PPE, social care payments, etc) had been appropriately authorised there was no supporting documentation held on the Integra financial system (electronically). Members wanted assurance that work would be undertaken to follow this up to ensure the payments were legitimate.

- 4.7 Elected Members were recently provided with an update from the Accountancy Manager that confirmed that as the audit was carried out during Covid-19 that the invoices could have been in hard copy and not scanned to the Integra finance system. The Chief Finance Officer has now ensured that action is being taken to attach all relevant paperwork (relating to those transactions) to the Integra finance system. Internal Audit will sample check recent transactions to confirm that compliance has improved in this area.
- 4.8 Internal Audit resource will continue to be directed to areas where there is the greatest need.

5. Implications

Financial

- 5.1 There are no financial implications.

Resources

- 5.2 There are no resource implications.

Legal

- 5.3 There are no legal implications.

Risk

- 5.4 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

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

Sustainability/Environmental Impact

- 5.6 A sustainability / environmental assessment was not required.

6. Conclusions

- 6.1 The team is making good progress with 2022/23 Internal Audit work. This will contribute to a balanced and evidenced based year end opinion on arrangements for risk management, governance, and control.

Internal Audit, Risk, and Corporate Fraud Manager

Author: Isabel Wright, Internal Audit, Risk, and Corporate Fraud Manager, 01324

Date: 04 April 2023

Appendices:

- Appendix 1: Internal Audit Plan 2022/23 Progress at 31 March 2023
- Appendix 2: Internal Audit Plan 2022/23 Summary of Key Findings
- 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 2022/23 PROGRESS AT 31 MARCH 2023

Planned Assignments (as per 2021/22 Internal Audit Plan)			
	Service	Assignment	Status
17.	All Services	Savings and Transformation Tracking	Draft Report Issued
Planned Assignments (as per 2022/23 Internal Audit Plan)			
Annually Recurring Assignments			
1.	All Services	Consultancy Work	Ongoing as and when requested
2.	Internal Audit	Public Sector Internal Audit Standards – Self Assessment	Ongoing tasks throughout the year
3.	All Services	Continuous Auditing	Ongoing; done quarterly
4.	All Services	National Fraud Initiative	Ongoing as and when resource allows / co-ordination role
5.	Place Services	LEADER Grant Audit	Final Report Issued
6.	Place Services	Climate Change Act Public Body Duties Audit	Final Report Issued
7.	Transformation, Communities, and Corporate Services	Scottish Regulator – Housing Annual Assurance Statement Audit	Final Report Issued
8.	All Services	Work Recommendations on Outstanding	Ongoing; done quarterly
Committed Assignments			
9.	All Services	Legionella Management Arrangements	Fieldwork In Progress
10.	Place Services	Fleet Management and Monitoring Arrangements: Follow-up of 2021/22 Recommendations Stage One	Final Report Issued

11.	Place Services	Fleet Management and Monitoring Arrangements: Follow-up of 2021/22 Recommendations Stage Two	Not Started / Deferred
12.	All Services	Building Security	Final Report Issued
13.	Children's Services	iPay Arrangements	Fieldwork In Progress
14.	Transformation, Communities, and Corporate Services	Procurement and Housing Property Support and Follow Up Stage Two	Not Started / Deferred
15.	All Services	Physical Income Security Arrangements	Fieldwork In Progress
16.	Transformation, Communities, and Corporate Services	Refugee Governance Schemes	Draft Report Issued
Other Client Work			
17.	Falkirk Integration Joint Board	Coverage has been agreed with the IJB Audit Committee on 23 September 2022.	<p>The role of IJB Chief Internal Auditor rotates on a three yearly basis between Falkirk Council and NHS Forth Valley. From 1 April 2022 the role transferred to Fife, Tayside, and Forth Valley (FTF) Internal Audit Services.</p> <p>Falkirk Council's Internal Audit will provide an audit resource as part of the 2022/23 IJB Internal Audit Plan.</p>
18.	Falkirk Pension Fund	Coverage has been agreed with the Pensions Committee and Board on 26 September 2022.	Final Report Issued
19.	Strathcarron Hospice	An Annual Plan for 2022/23 was presented and agreed by the Hospice's Audit Committee on 6 April 2022.	<ul style="list-style-type: none"> • 1st review - Final Report Issued • 2nd review – Final Report Issued <p>Both audits were reported to the Hospice Audit Committee on 5 April 2023.</p>
20.	Internal Audit	Reciprocal Audit Review with West Lothian Council	Fieldwork In Progress

**INTERNAL AUDIT PLAN 2022/23 SUMMARY OF KEY FINDINGS ARISING FROM
REVIEWS COMPLETE TO FINAL REPORT NOT PREVIOUSLY REPORTED TO
COMMITTEE**

Review	Service	Assurance
LEADER	Place Services	Substantial
Scope	Final Report Executive Summary	
<p>Agreed with Growth and Investment Manager. 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 (LAGs) who operate as a Board, defining a Local Development Strategy and distributing funds against that Strategy.</p> <p>The Kelvin Valley and Falkirk (KVF) 2014 – 2020 LEADER Programme¹ was launched in August 2015 to support local rural communities in the East Dunbartonshire, Falkirk, and North Lanarkshire local authority areas. Approximately £3.1m has been allocated to the Programme by the Scottish Government.</p> <p>Falkirk Council is the Accountable Body (AB) for the KVF 2014 – 2020 LEADER Programme. The AB is accountable to the Scottish Government for the delivery and cash flow of the LEADER Programme, with a Service Level Agreement (SLA) in place to govern the roles, responsibilities, and accountabilities of both organisations. The SLA between the Scottish Government and Falkirk Council (as AB) requires an annual Internal Audit of the functions and services undertaken by the AB, including a review of compliance with SLA requirements. Our work focussed on ensuring that the high-level governance approach of the KVF LEADER Business Plan is in place. In general, the appropriate arrangements are in place.</p>	<p>At the close of the previous reporting period (15 October 2021), overall funding of £3,093,130.70 had been awarded to the KVF 2014 – 2020 LEADER Programme by the Scottish Government, confirmed on Local Actions in Rural Communities system (LARCs). The KVF LAG had used these funds to approve awards to 41 projects with a total value of £2,516,0733 , and allocated the remainder to cover staffing and administration costs associated with the Programme. Over the course of the current reporting period (16 October to 31 December 2021), no additional project applications were approved or allocated LEADER funding. The overall funding amount awarded by the Scottish Government to the KVF 2014 – 2020 LEADER Programme in LARCs is, therefore, still £3,093,130.70 (as at 31 August 2022).</p> <p>The AB is responsible for paying grant claims to project applicants. Applicants are required to raise a claim on LARCs. We reviewed a sample of four recent project grant claims / payments. For each of these we ensured that the claim / payment:</p> <ul style="list-style-type: none"> • could be reconciled to the supporting documentation on LARCs; • had been adequately checked and approved by the AB; and • was accurately paid through the AB's Finance System. <p>In general, we were content with the arrangements for paying grant claims to project applicants. We did, however, identify some minor issues regarding these claims; including missing documentation and different amounts claimed to documents. The Operations Team has been provided with details of these findings, and we are satisfied that they have now been addressed with supporting documents added to the LARCs system.</p> <p>The AB also submits LEADER grant claims to the Scottish Government via LARCs for the reimbursement of Operations Team costs and grant payments made to project applicants. From reviewing a sample of two claims submitted on LARCs during this final reporting period, we were content that the grant claims: were for valid LEADER costs; could be reconciled to the supporting documentation; and had been appropriately checked and authorised. We noted, however, that expenditure incurred by the AB had not always been fully reimbursed by the Scottish Government. Expenditure relating to final grant claims for some projects was retained by the Scottish Government until they have agreed all criteria have been completed.</p>	

<p>For 2022/23, our work covered the period 16 October to 31 December 2021, and focussed on reviewing:</p> <ul style="list-style-type: none"> the terms of the SLA, and arrangements in place to cover these terms; the clarity of LAG and AB governance and management processes; and LEADER administration processes; LAG processes for considering project and funding applications, including: the handling of enquiries and expressions of interest; project application development; and application scoring and decision making; and LEADER grant claim processes, including payments to the AB and applicants. 	<p>On 8 November 2022, the AB's Finance Section provided Internal Audit with a summary of the ledger position for the LEADER programme. This covers the 2021/22 and 2022/23 (to date) financial years. It is noted on the summary that a Drawdown Request for £224,391.64 has been submitted to the Scottish Government, but has still to be paid. To ensure that these funds are received, the AB's Finance Section should follow up on this outstanding amount with the Scottish Government. The summary also notes that a balance from 2021/22 of £180,254.87 represents "historic sums that are unclaimable". This has resulted in a significant cost to the AB and the reasons why they are "unclaimable" should be ascertained. If applicable, the Programme Manager and AB's Finance Section should then explore the possibility of recovering this expenditure from the Scottish Government.</p> <p>If Falkirk Council is to be the AB for a future programme, steps should be taken to avoid any "unclaimable" expenditure and to ensure that all project costs incurred by the AB are reimbursed by the Scottish or UK Government.</p>	
Additional Review	Service	Assurance
Climate Change Act Public Body Duties Audit	Place Services	Substantial
Scope	Final Report Executive Summary	
<p>The Climate Change (Scotland) Act 2009 (the Act) introduced the requirement for public bodies to report on their climate change duties.</p> <p>The Council has now submitted its 2021/22 report to the Scottish Government, ahead of the deadline of 30 November 2022. This is in line with the timescales from the Act.</p> <p>In August 2019, the Council declared a Climate Emergency and agreed to push towards increasing efforts to reduce its carbon emissions to net zero by 2030.</p> <p>Our work focused on reviewing the reporting arrangements and the accuracy of the information included in the annual report to Scottish Government.</p>	<p>To ensure the consistency of returns to Scottish Government across public bodies, the annual report format is a standard template split into six required areas:</p> <ul style="list-style-type: none"> Profile of Reporting Body; Governance, Management, and Strategy; Emissions, Targets, and Projects; Adaptation; Procurement; and Validation and Declaration. <p>We were content that the figures recorded and the data reflected in the report was consistent, and could be matched to supporting documentation. We were also satisfied with the arrangements for the internal validation of the 2021/22 report (with this review contributing to the process).</p> <p>We understand that the Corporate Sustainability Working Group will receive a copy of the 2021/22 report for comment prior to its submission to the Scottish Government by 30 November 2022. The Director of Place Services will complete the declaration section when the report is submitted to the Scottish Government. We also understand that elected Members will be informed of the submission via an Information Bulletin report from CMT by February 2023.</p>	

Appendix 2

Review	Service	Assurance
Scottish Housing Regulator – Annual Assurance Statement Audit	Transformation, Communities, and Corporate Services	Substantial
Scope	Final Report Executive Summary	
<p>The Head of Housing and Communities is required to submit an Annual Assurance Statement to the Scottish Housing Regulator.</p> <p>The statement should provide assurance that the Council's Housing and Communities division is compliant with all the relevant requirements of Chapter 3 of the Regulation of Social Housing in Scotland.</p> <p>The statement is required to be submitted by the end of October each year and prior to that requires to be approved by the Council's Executive.</p>	<p>Internal Audit has:</p> <ul style="list-style-type: none"> • reviewed the completeness and accuracy of the 16 draft statements, prepared by the Housing and Communities division, for each of the SSHC standards and outcomes that will support the Council's Annual Assurance submission to the Scottish Housing Regulator; • ensured that the performance information reported in the draft standard and outcome statements is underpinned by adequate and robust supporting documentation by checking that the statements included valid links to this documentation; and • checked the accuracy of all numerical information and percentages being reported in the draft standard and outcome statements by ensuring that these figures matched supporting data. <p>We found that performance and numerical information reported was accurate, and agreed to supporting documentation. We are content, therefore, with the standard and outcome statements that will be submitted to the Executive and then to the Scottish Housing Regulator in October 2022.</p>	

Review	Service	Assurance
Fleet Management and Monitoring Arrangements: Follow-up of 2021/22 Recommendations Stage One	Place Services	Not Appropriate¹
Scope	Final Report Executive Summary	
<p>Between October 2021 and April 2022, Internal Audit carried out a review of Fleet Management and Monitoring Arrangements. The review highlighted a number of weaknesses within the control framework, and we made seventeen recommendations to address those weaknesses. Target implementation dates were agreed with management for each of these recommendations, ranging from May to December 2022.</p> <p>The Director of Place Services requested that Internal Audit carry out a follow-up review to assess the extent to which:</p> <ul style="list-style-type: none"> • recommendations with a target implementation date of July 2022 or earlier have been implemented; and • recommendations which had a later target implementation date, but have subsequently been closed as implemented (on the Pentana system) by the accountable Officer, have also been implemented. 	<p>We found that work had progressed in a number of areas, with three recommendations fully implemented. We did note, however, that eight recommendations had not yet been implemented in full. Management have agreed further action dates to address those recommendations which were found not to have been fully implemented.</p> <p>Internal Audit will continue to monitor the progress in implementing the aforementioned recommendations, and those additional recommendations with a target date in excess of July 2022, as part of Phase 2 of this work later in the 2022/23 audit programme. Details of all recommendations which have not been fully implemented will be included in future Internal Audit progress reports to the Audit Committee.</p>	

¹ There was no overall assurance level assigned to this piece of work since it was a follow-up review checking progress with the implementation of previous Internal Audit recommendations.


Review	Service	Assurance
Building Security	All Services	Substantial
Scope	Final Report Executive Summary	
<p>The purpose of this review was to evaluate and report on the adequacy of the controls in place to ensure that Falkirk Council's operational buildings, and the contents therein, are secure.</p> <p>As at November 2022, Falkirk Council had a total of 229 operational buildings (taken from The Health, Safety, and Wellbeing Team's List of Operational Buildings).</p>	<p>We undertook unannounced visits to a sample of twelve operational buildings and reviewed the physical security measures in place at each building to prevent unauthorised access. Particular emphasis was placed on buildings in which vulnerable people (e.g. pupils and elderly residents) and Council vehicles are located.</p> <p>Robust security measures were found to be in place to prevent and deter unauthorised access to the majority of the sampled buildings. These included, for example, a combination of two or more of the following controls:</p> <ul style="list-style-type: none"> • perimeter fencing around the building and its grounds; • remote locking entry doors to the main reception area; • locked and secure external doors (e.g. fire exits); • CCTV cameras; and • intruder alarms. <p>We did, however, find several security weaknesses that require to be addressed at Dalgrain Depot, Grangemouth, as follows:</p> <ul style="list-style-type: none"> • unauthorised access was gained to four vehicles (three buses and one tipper van) during our walk around the depot grounds, albeit no keys were found to have been left in the unlocked and unattended vehicles; and • unauthorised entry was gained to the workshop canteen and locker room area of the main depot building via a fire door which had been left ajar. We do acknowledge, however, that clear signage was in place advising staff that valuables are retained in the locker room at the owner's risk. <p>In addition, although no unauthorised access was gained to the majority (92%) of the operational buildings visited, we were not challenged by staff at several sites despite being observed trying to open building and vehicle doors at random.</p> <p>We made 3 recommendations and the action plan has been agreed with management.</p>	

DEFINITION OF INTERNAL AUDIT ASSURANCE CATEGORIES


Level of Assurance	Definition
Substantial Assurance	Largely satisfactory risk, control, and governance systems are in place. There may be some scope for improvement as current arrangements may undermine the achievement of objectives or leave them vulnerable to error or abuse.
Limited Assurance	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.
No Assurance	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 RECOMMENDATION OUTSTANDING BEYOND AGREED IMPLEMENTATION DATE


2019/20; Equality Act Arrangements

	IA-19/20-23.07		Equality and Poverty Impact Assessments - issues should be addressed		
Priority	3				
Agreed Action			Recommendation Accepted This will be discussed by CMT and agreed actions established as part of the corporate approach.		
Latest Update			28-Feb-2023 The Council's process for completing EPIAs is a continuous process of review. Training on equalities, and in particular EPIAs, was delivered in February 2023 to Elected Members and Senior Officers. Further training will be delivered on a regular basis.		
Officer Responsible			Brian Pirie, Democratic Services Manager		
Assurance Level			Limited assurance	Expected Outcome	Not expected to meet current timescale
Implementation Date			30-Nov-2021	Date Created	03-Aug-2020


2020/21; Waste Services - Contract Management and Monitoring Arrangements


	IA 20/21-17.09.05		Common Contract Issue – Integra system functionality should be improved through the inclusion of a contract reference field to capture contract spend. Thereafter, contract spend reports should be generated by Contract Managers at least quarterly	
Priority		1		
Agreed Action			Recommendation Accepted The possibility of using the contract functionality in Integra will be reviewed. In particular, the contract summary and contract details screens (RSS390 and RSS391). Sample contract details, orders, and invoices will be input to the test environment. Thereafter, sample reports will be developed to measure contract spend against value. If the testing proves successful, the live system will be configured to gather data and report on contracts in this way. This action has been added to the Integra System Development Plan.	
Latest Update			27-Feb-2023 Capita has the proposed changes to Integra, to include contract reference, on their roadmap, but currently no date for the work set as yet. The Procurement Board on 24 February 2023 agreed a workaround would be explored while waiting on the functionality improvements in Integra.	
Officer Responsible			Marshall Paterson, Senior Accountant	
Assurance Level		Substantial/Limited	Expected Outcome	Not expected to meet current timescale
Implementation Date		31-Mar-2022	Date Created	09-Mar-2021

2021/22; Fleet Management & Monitoring Arrangements


	IA 21/22-18 01	Roles and responsibilities of the Customer and Business Support Team in relation to fleet management should be defined in the Driving at Work Policy.		
Priority	1			
Agreed Action	Recommendation Accepted Fleet Services will liaise with Human Resources regarding the update to the Driving at Work Policy to include Hires and Fuel as a Customer and Business Support Team function.			
Latest Update	17-Mar-2023 Responsibilities have been defined within the new draft policy but currently awaiting approval.			
Officer Responsible	Mark Cox, Fleet Manager			
Assurance Level	Limited assurance	Expected Outcome	Not Expected to meet current timescale	
Implementation Date	31-Dec-2022	Date Created	04-May-2022	

Appendix 4


	IA 21/22-18 02		An options appraisal on the approaches available for acquiring vehicles (purchasing v leasing) should be undertaken.	
Priority	1			
Agreed Action		Recommendation Accepted Options Appraisal work will be carried out by Fleet Services via Capita based upon vehicles to be replaced during the 2023/24 financial year to ascertain the revenue costs associated with a possible 3 to 5 year lease of these vehicles. Once received, this will be discussed with the Capital Section for guidance.		
Latest Update		06-Dec-2022 Initial meeting taken place with finance to discuss figures provided by Link, follow up meeting to be arranged.		
Officer Responsible		Mark Cox, Fleet Manager		
Assurance Level		Limited assurance	Expected Outcome	Slightly behind timescale
Implementation Date		31-Dec-2022	Date Created	04-May-2022

	IA 21/22-18 10		Fuel tank balances at the Council’s re-fuelling centres should be reconciled to all fuel deliveries and withdrawals on a quarterly basis.		
Priority	1				
Agreed Action			Recommendation Accepted Will be done as suggested once normal business resumes after Covid.		
Latest Update			18-Aug-2022 Unable to dip tanks as there are no dip sticks for the tanks. there are required to be calibrated to the tank and with the tanks being so old this is not possible.		
			When tanks are due for replacement will be fitted with gauges to allow full control.		
Officer Responsible			Mark Cox, Fleet Manager		
Assurance Level			Limited assurance	Expected Outcome	Complete
Implementation Date			31-Oct-2022	Date Created	04-May-2022

2021/22; Procurement and Housing Property Follow-Up (Stage 1)

	IA 21/22-17a 02.06		The Procurement Co-ordinator, in conjunction with Finance Services and IT, should explore ways of improving Integra and Contract Management System functionality. In particular, the accurate identification of contract / Framework Agreement spend.		
Priority	3				
Agreed Action			Recommendation Accepted A review of Contract Management System functionality and resourcing will be carried out and an assessment made of future requirements.		
Latest Update			27-Feb-2023 Capita has the proposed changes to Integra, to include contract reference, on their roadmap, but currently no date for the work set as yet. The Procurement Board on 24 February 2023 agreed a workaround would be explored while waiting on the functionality improvements in Integra.		
Officer Responsible			Colin Moodie, Chief Governance Officer		
Assurance Level			Not Appropriate	Expected Outcome	Not expected to meet current timescale
Implementation Date			31-Dec-2022	Date Created	18-Oct-2021

2022/23; Kelvin Valley and Falkirk LEADER Programme

	IA 22/23-05.02		KVF LEADER Programme: Reconciliation of Income and Expenditure		
	Priority	2			
	Agreed Action		Recommendation Accepted		
	Latest Update				
	Officer Responsible		Peter Reid, Head of Economic Development		
Assurance Level		Substantial assurance	Expected Outcome		
Implementation Date		31-Jan-2023	Date Created	14-Nov-2022	