
Report to: Audit & Scrutiny Committee

Date of Meeting: 13 June 2024

Subject: Internal Audit Actions – Progress Report

Report by: Strategic Director: Partnership and Performance

1.0 Purpose

- 1.1. The purpose of this report is to provide the Audit & Scrutiny Committee with a progress update on outstanding actions arising from previous Internal Audit reports.

2.0 Recommendations

Committee is asked to:

- 2.1. Note, comment on and challenge the report.

3.0 Considerations

- 3.1. This report provides Committee with a further progress update on outstanding Internal Audit actions.
- 3.2. Significant organisational change, the pandemic response, increasing demand on services and reduction in resources as a result of budget constraints, have impacted on the progression of a number of actions identified through Internal Audit reports.
- 3.3. Efforts continue to be made to ensure all outstanding actions are being progressed.
- 3.4. Of the 28 reports tabled 12 are now assessed as complete.
- 3.5. Of the remaining reports a summary of progress is outlined in Table 1.
- 3.6. Appendix 1 provides a fuller overview of progress against Internal Audit reports, as well as an update against each action where progress is ongoing. It should be noted that these are manager assessments. Should Internal Audit identify any variances as part of verification works, these will be reported to Committee.

- 3.7. SLG recognise that a number of internal audit actions remain outstanding and are also aware of the trend in terms of the level of assurance being provided by Internal audit.
- 3.8. SLG are seeking engagement with internal audit on these matters and arrangements are also being put in place to convene the Senior Leadership forum to review and discuss the expectations of senior managers and their role in ensuring compliance with internal governance controls.
- 3.9. Ongoing updates will continue to be provided on a 6 monthly basis.

Table 1: Internal Audit Actions – Progress Summary

Portfolio	Internal Audit	Assurance Level	Actions Identified	Actions Outstanding	Update Provided	Note
Place	Fleet Management and Monitoring Arrangements	N/A	13	4	Yes	8 Complete, 3 On track/In Progress, 1 outstanding
P&P	Corporate Risk Management Arrangements	Substantial	8	4	Yes	
Place	Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report	Limited	11	11	No	Update report is tabled at Audit and Scrutiny Committee 13/06/24
Various	Building Security 2023	Limited	45	13	Partial	A range of recommendations across multiple buildings. 32 actions completed, 5 in Progress/on track and 8 not completed.
P&P	Freedom of Information Requests	Substantial / Limited assurance	7	7	Yes	6 On track/In Progress, 1 not started. Actions due to be completed between April and July 2024.
People	Leisure Banking Follow Up	N/A	10	1	Yes	1 final action in progress/on track

HSCP	Adult Social Care Purchase Order Arrangements	No assurance	18	18	No	Actions due to be completed between May 2024 and July 2024
P&P	Use and Control of Social Media	Substantial	3	3	Yes	All actions in progress/on track
HSCP	Care Home Residents Money	Limited	8	8	No	1 action due by 29/02/24 with other actions due between April 24 and August 24
Various	Physical Income Security Arrangements	Limited	36	15	No	20 actions completed, 3 on track/in progress and 12 not started
Various	Leisure Banking	N/A	7	5	Yes	2 Complete, 3 on track/in progress, 2 not complete
Place	Procurement – Contract Monitoring – Facilities Management Repairs and Maintenance 21/22	N/A	6	1	Yes	
Place	Refugee Scheme Governance	Substantial	4	4	No	Update report is tabled at Audit and Scrutiny Committee 13/06/24
P&P	Housing Rent Collections and Arrears Management 19/20	Substantial	3	3	Yes	

P&P	Supplier Set up and Supplier Bank Account Changes 22/23	Limited	14	6	No	
P&P	Sundry Debtors	N/A	6	6	Yes	

4.0 Sustainability Implications

4.1. There are no direct sustainability implications arising from this report.

5.0 Resource Implications

5.1. *Financial Details*

5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

5.3. Finance has been consulted and have agreed the financial implications as set out in the report. Yes

5.4. *Staffing – no direct implications.*

6.0 Exempt Reports

6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

11.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all

Our families; children and young people will have the best possible start in life

Women and girls will be confident and aspirational, and achieve their full potential

Our communities will be resilient and empowered so that they can thrive and flourish

(2) **Council Policies** (Please detail)

12.0 Equalities Impact

12.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No Not applicable.

13.0 Legality

- 13.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

14.0 Appendices

- 14.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – Update Report on Outstanding Internal Audit Actions

15.0 Background Papers

- 15.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

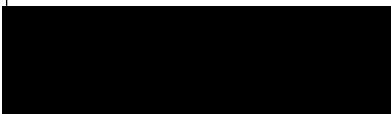
Yes (please list the documents below) No

Full List of Internal Audit Actions – Pentana Extract

Author(s)






NAME	DESIGNATION	TEL NO / EXTENSION
Chris Alliston	Strategic Director – Partnership and Performance	2184

Approved by









NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	




















Internal Audit Progress Report



Appendix One

ACTION STATUS KEY	
	Overdue
	Check Progress (Assigned)
	In Progress, on track
	Completed
	Cancelled

Summary - All Audits

Code	Audit	Assurance Level	Status	Date Completed
IAF A06 FMM	Fleet Management and Monitoring Arrangements 21/22	Substantial / Limited Assurance		
IAF A07 CRM	Corporate Risk Management Arrangements 20/21	Substantial assurance		
IAF A08 CCD	Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report	Limited assurance		<i>Update Report on 13/06 Agenda</i>
IAF A08 SWS	Staff Wellbeing and Support Arrangements 21/22	Substantial assurance		08-Aug-2023
IAF A08 WAS	Waste Service Procurement Arrangements 19/20	Substantial / Limited assurance		26-Mar-2024
IAF A09 BSC	Building Security 2023	Limited assurance		
IAF A09 FOI	Freedom of Information Requests	Substantial / Limited assurance		
IAF A09 LBF	Leisure Banking Follow Up	Assurance level n/a		





Code	Audit	Assurance Level	Status	Date Completed
IAF A09 LMA	Legionella Management Arrangements 21/22	Substantial assurance		04-Sep-2023
IAF A09 POA	Purchase Order / Invoice Authorisation and Certification – Transactional Testing 19/20	Substantial assurance		09-Aug-2023
IAF A10 APO	Adult Social Care Purchase Order Arrangements	No assurance		
IAF A10 HPU	System Administration – High Privilege User Access to Key Corporate Systems 19/20	Substantial assurance		14-Aug-2023
IAF A10 PTT	Payroll Transactional Testing 22/23	Limited assurance		27-Oct-2023
IAF A10 SMD	Use and Control of Social Media	Substantial assurance		
IAF A11 CHM	Care Home Residents' Monies	Limited assurance		
IAF A13 PSA	Physical Income Security Arrangements 22/23	Limited assurance		
IAF A14 LBN	Leisure Banking 21/22	Assurance level n/a		
IAF A15 CFM	Procurement - Contract Monitoring - Facilities Management Repairs and Maintenance 21/22	Assurance level n/a		
IAF A15 RSG	Refugee Scheme Governance 22/23	Substantial assurance		<i>Update Report on 13/06 Agenda</i>
IAF A15 UPC	Use of Purchase Cards	Limited assurance		
IAF A16 HRC	Housing Rent Collection and Arrears Management 19/20	Substantial assurance		
IAF A16 SSB	Supplier Set Up and Supplier Bank Account Changes 22/23	Limited assurance		
IAF BSC	Building Security 18/19	Limited assurance		08-Aug-2023
IAF CON	CONTEST, Prevent and Serious Organised Crime Readiness 18/19	Substantial assurance		14-May-2024
IAF EAM	Education Asset Management 20/21	Assurance level n/a		12-May-2022
IAF EDT	Education Transport	Assurance level n/a		22-Jun-2023
IAF IG2	GDPR Readiness 18/19	Substantial / Limited assurance		08-Aug-2023




Code	Audit	Assurance Level	Status	Date Completed
IAF SDB	Sundry Debtors 17/18	Assurance level n/a		
IAF SSU	Supplier Set Up 18/19	Assurance level n/a		14-Aug-2023




IAF A06 FMM




Fleet Management and Monitoring Arrangements 21/22




Substantial / Limited Assurance


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FMM 001	The Fleet Asset Management Plan should be reviewed and updated by the Fleet Services Team Leader. Thereafter, the revised plan should be submitted to Committee for approval.	The Fleet Asset Management Plan will be reviewed and updated, and thereafter submitted to Committee for approval. Further discussions are required with senior Officers.			31-Dec-2022	The asset management plan is in progress and will be submitted to the Committee for approval once complete. Uncertainty on the future direction of alternate fuelled vehicles and associated budget requirement has delayed the completion of the document. The document will be complete and submitted 2025.	Kevin Philliben
IAF FMM 002	The Driving at Work Policy should be reviewed and updated by the Fleet Services Team Leader, in conjunction with the Health and Safety Manager. Thereafter, the revised policy should be submitted to the Executive Health and Safety Committee for approval.	The Driving at Work Policy has recently been reviewed and will be put forward to Council at the next meeting.			31-Oct-2022	This Policy has been updated and currently going through the policy group. The policy was returned with numerous queries from Union officials, a special policy group meeting is to be arranged to discuss further.	Kevin Philliben
IAF FMM 003	An options appraisal on the approaches available for acquiring vehicles (purchasing versus leasing) should be undertaken by Fleet Services, in conjunction with Accountancy.	This will be discussed by Fleet Services and Accountancy. The results will be formally recorded and included in the updated Fleet Asset Management Plan.			30-Sep-2022	Options appraisal is carried out utilising Government frameworks, the options appraisal is built in to the process. With regards to outright purchase or lease options, current revenue budgets do not allow for long term lease of vehicles.	Kevin Philliben
IAF FMM 004	Fleet Services should explore options for obtaining information relating to commercial opportunities for zero emissions vehicles. When viable commercial options are available for zero emissions fleet replacement, then Fleet Services should undertake a feasibility exercise in order to establish the cost of replacement vehicles required to meet the Scottish Governments zero emissions vehicles	Fleet Services have made progress in reducing light vehicles carbon emissions through the lease of electric vehicles which have replaced previous diesel / petrol vehicles. As part of the Fleet Replacement Programme Fleet Services will review market options including zero emissions vehicles. Fleet Services will undertake a feasibility exercise in order to establish the cost of full			31-Mar-2023	The Scottish Government target of 2025 for light vehicles was extended by the British Government to 2035 due to unavailability of vehicle numbers, lack of infrastructure and unsureness from vehicle manufactures on which alternate fuels are the best way forward. This feasibility exercise will still be a	Kevin Philliben



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	target. This exercise should establish whether the replacement vehicles required would be met by the approved capital funding or if additional funding is required. The findings of the feasibility exercise should be reported to Council for consideration.	replacement of all Fleet light vehicles to ensure compliance with the Scottish Government's zero emissions target. The results of the feasibility exercise will inform the Fleet Asset Management Plan.				requirement but it is too early for this work to be carried out. More direction from Government and vehicle manufactures is required before this study can be carried out properly.	
IAF FMM 005	A requisition form should be completed and authorised by Section Management setting out the need for, and specification of, vehicles which they require to be purchased, leased, or hired by Fleet Services.	Fleet Services are responsible for the renewal of all vehicles. This is agreed during meetings with service users. Specification sheets are now signed off by both parties. During Covid-19 it was not possible to have every specification signed off, but they were still agreed.			10-Aug-2022	All vehicle purchases are completed utilising Government frameworks such as Scotland Excel and Crown Commercial Services. Meetings between the user department and Fleet take place to discuss and agree required vehicle specification. Specification for vehicles are held within the Government frameworks, any additional specification are agreed with the department before any order is placed. Specification forms are signed by both services where applicable.	Kevin Philliben
IAF FMM 006	Fleet Services should complete a Justification Form setting out the approach adopted for each vehicle purchase from framework suppliers, including the rationale for this approach. In addition, the contents of this form should be supported by written evidence where applicable.	Justification for vehicle purchase is now recorded on the fleet replacement database and also vehicle specification sheets.			10-Aug-2022	Fleet replacement justification is recorded on the master Fleet Replacement database held within Fleet Services. This change was made at time of audit. 90% of Fleet Replacement is due to age and condition, however this was not recorded at time of audit.	Kevin Philliben
IAF FMM 007	The Council should set a hire duration period after which reasons for the vehicle hire should be reviewed by Fleet Services and the respective Service Accountant (and consideration given to alternative options such as the purchase or lease of a vehicle).	Process for updating service users with hire vehicle information will be adopted by Fleet Services. This will be done on a monthly basis.			30-Sep-2022	Fleet Services liaise with service users on a monthly basis with regards to on-going hire vehicles. Long term hire has now been eradicated. Long term hire came about during COVID due to manufacturers order books being closed throughout the pandemic. All requests for hire vehicles are now done via an internal hire request form which is required to be signed by the requesting departments management team.	Kevin Philliben



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IAF FMM 008	Process for updating service users with hire vehicle information will be adopted by Fleet Services. This will be done on a monthly basis.	A comprehensive audit trail must be maintained to confirm that these reviews are being undertaken, including the recording of reasons as to why the continuation of any hire represents best value.			30-Sep-2022	<p>Long term hire came in to play during COVID due to manufactures order books being closed and no orders for new vehicles could be made.</p> <p>The requirement for any long term hire is now managed via an internal Fleet Services hire requisition form which is required to be authorised by the requesting service manager, the form must also state length of hire, reason for hire and cost code for recharging.</p> <p>The need for long term hires has now been eradicated. Work has been undertaken to ensure services have the correct amount of vehicles to ensure service delivery, therefore do not rely on long term hire.</p> <p>Information relating any future long term hire will be provided to service users as per recommendations within this audit.</p>	Helen Coleman
IAF FMM 009	The rationale for using Morris Leslie Auctions as the Council's exclusive partner for the disposal of vehicles should be formally recorded, and a market testing exercise undertaken at least once every three years to ensure that they continue to provide best value to the Council.	Fleet Services will carry out a market test upon renewal of the current SLA with Morris Lesley. In order to demonstrate best value for the disposal of vehicles the results of the market test and rationale for award will be formally recorded and carried out at least once every three years			31-Mar-2023	As supplied at the time of audit, market testing was carried out for the disposal of vehicle and equipment. The current supplier offers the best overall service compared to other suppliers. Fleet have utilised local suppliers, however service delivery or sale price have not been on a level with our current supplier. Further market testing will be carried out in financial year 25/26.	Kevin Philliben
IAF FMM 010	A Fleet Services officer should attend / observe a sample of auctions to ensure that the sales price actually	This is currently done via online login and these checks will be formally recorded.			31-Mar-2023	Electronic login credentials to live vehicle auctions are supplied by the service provider. All logins by Fleet Services	Kevin Philliben

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	received at auction agrees to the sales proceeds received by the Council. This check should be recorded.					personnel will be logged for future reference.	
IAF FMM 011	An officer independent to the vehicle disposal process should carry out checks on actual vehicles sold at auction to disposals on the Fleet Management System to ensure that vehicles are not being sold privately.	Consideration will be given to ensure this is carried out by an independent officer.			30-Sep-2022	An agreement in place with the service provider where an electronic login can be issued to any officer which will allow them to view all vehicles belonging to the Council going through auction.	Iain McDonald
IAF FMM 012	Fleet Services should consider issuing monthly fuel usage reports to Section Managers for review setting out all fuel transactions for their area.	Fleet Services now issue monthly fuel usage reports to Section Managers for review.			10-Aug-2022	Fuel reports are run from the fuel management system on a monthly basis	Kevin Philliben
IAF FMM 013	Fleet Services should consider the introduction of a more robust performance evaluation and reporting framework. This includes the agreement of Fleet Services KPIs, management information, and reporting.	Consideration will be given to what Fleet Services KPIs can be introduced, and to the development of management information and reporting on the recently introduced Fleet Management System.			31-Mar-2023	Fleet Services monthly report to Senior manager is being produced to include management information relating to MOT pass rate, Driver Infringements, tyre usage, fuel usage, vehicle idling, avoidable repairs etc. This Was delayed due to the introduction of the new Fleet Management software and suit of reporting modules. Monthly one to ones is held between me and the Senior Manager where performance of the department is discussed. Marked as 80% complete until first report issued, further discussion with Senior Manager to take place re content of report.	Kevin Philliben

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CRM 001	The Risk Management Strategy (and associated guidance) should be reviewed and updated by the Strategic Director - Partnership and Performance. Thereafter, the revised documentation should be submitted to the Strategic Leadership Group and Audit Committee for approval. On completion of the approval process, the revised Strategy (and associated guidance) should be disseminated to all staff and elected Members. The Audit Committee must ensure that the Strategy revision, approval, and dissemination process is undertaken in a timely manner, and challenge the Strategic Director – Partnership and Performance on any delays.	The review and updating of the Risk Management Strategy will form part of the Partnership & Performance Business Plan for 2021/22 and the Audit Committee forward plan.			15-Jun-2023	A new Risk Management Strategy was approved by Council in October 2023.	Chris Alliston
IAF CRM 002	Quarterly meetings of the Corporate Risk and Integrity Forum should be recommenced, and the Corporate Risk Log reviewed at each meeting.	Quarterly meetings of the Corporate Risk and Integrity Forum will recommence. The Risk and Integrity Forum forms an important part of the Council's approach to risk. The Extended Senior Leadership Group (ESLG) meets fortnightly and the agenda is prepared by the Chief Executive. Regular quarterly meetings of the Forum will be scheduled to meetings of the ESLG.			31-Aug-2021	Completed - quarterly meetings have resumed.	Nikki Bridle
IAF CRM 003	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk	A training needs analysis process will be undertaken to understand the training requirements for staffing groups - the revised risk strategy will help inform this work. Outputs of this analysis will feed into the annual council wide TNA should there be budget implications, and to ensure a planned approach to delivery.			28-Feb-2022	TNA completed during initial phase of strategy development. Stand-alone risk training not appropriate for all and will have less impact than existing mandatory training contextualised around specific, directly relevant risks (e.g. health & safety, data protection, etc.). The strategy outlines existing arrangements and development actions for the key groups of: Pentana	Alastair Hair






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	Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.					Superusers (who support risk recording), senior managers (to revisit accreditation following turnover) and Elected Members (see below). Training is delivered via existing resource and insurance contract 'risk control days', and a proportionate approach will minimise budget implications. Facilitated sessions are a more productive and efficient alternative to generic theoretical training as they combine the collective expertise of central support and service colleagues to actively focus on applying risk management principles to the real challenges being faced, resulting in the tangible outputs of risk logs and mitigation plans.	
IAF CRM 004	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	Training for elected members on risk will be identified and delivered. A training needs analysis process will be undertaken to understand the training requirements.			31-Oct-2021	Needs assessed (as per action 3), training content defined and materials produced, focussing on key principles, public sector complexities, local arrangements, scrutinising governance & risk, and current/future development. A TNA is planned for the Audit & Scrutiny Committee during late summer/early autumn 2023 – work being refreshed in consideration of the fact that we are now in a new administrative cycle with a new committee make up.	Lee Robertson






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IAF CRM 005	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	The review of the risk analysis training module on Clacks Academy will take place after the approval of the revised risk strategy.			30-Sep-2023	Module will be aligned to strategy, once approved (% progress reflects the fact that content has already been broadly agreed by the risk forum). As stated, it is inappropriate to make annual completion mandatory for all staff and the module will instead be targeted at managers, project/functional leads, and other relevant officers.	Judi Richardson
IAF CRM 006	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate	Mandatory training is provided for via the Corporate Learning & Development Policy, and establishes a minimum standard for the wellbeing and safety of all staff. As such, the agreed risk TNA process, and revised risk strategy will help establish whether risk analysis training is appropriate for all staff and the most appropriate vehicle for delivery. It is not general practice to physically issue a strategy to staff, and as such alternative provision will be made through highlighting risk management, and relevant locations of strategies via the corporate induction process. Additionally, part of the corporate induction process			31-Dec-2021	The strategy delivery plan includes actions to ensure risk management is embedded in induction and leadership development, whether as a stand-alone topic, or as part of the toolkit for managing other explicit risks. There is an additional action to create an intranet page to ensure all key corporate governance strategies, guidance and templates are accessible to staff in a single location. (Again, this action has been marked as started as content will be driven by the strategy, which has already been broadly agreed).	Alastair Hair


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	includes mandatory training, and as such this will be considered in line with the review of 'risk analysis' training.					
IAF CRM 007	All Risk Owners should provide a risk management progress update via the Pentana Performance Management System on a quarterly basis. Risk Owners who fail to provide such an update should be asked to fully explain reasons for the delay to the Strategic Leadership Group, and to confirm the action which is currently being taken to manage the risk.	Consideration will be given to how the revised risk management process will impact on Committee reporting.			31-Aug-2021	The Corporate Risk & Integrity Forum Terms of Reference and reporting process have been revised to support improved engagement (agreed by the forum and SLG in May-22). More detailed update reports inform forum discussions, which subsequently inform the cyclical review of corporate risks, though there are still issues with non-compliance, particularly in the use of the Pentana system. Failure to review is highlighted via the forum update on Strategic Risk Management and the revised strategy includes performance indicators to monitor compliance with the range of corporate governance and risk management controls.	Lee Robertson
IAF CRM 008	The Council's standard Committee report template should be amended to include a specific section on the risks associated with any proposed policy or course of action.	The standard report contains several headings which require report authors to consider financial, legal and equalities considerations amongst others. It is considered that risk should be addressed as part of the "considerations" section of the report and the report writing guidance will be updated accordingly so that the importance of covering risk (where that applies) in Council and Committee papers is highlighted.			31-Aug-2021	The committee report approval section has become fragmented through incremental amendments by individual functions. The risk strategy delivery plan includes an action which extends this recommendation into a more holistic review to modernise and integrate the template as a whole. This will be in conjunction with additional actions to improve both the quantification of risks using performance data (where possible) and the assessment/presentation of policy/project benefits. This will ensure that reports more explicitly state, not only the risks, resource and governance implications, but also the positive impacts, realisation of benefits and evidencing of actions and mitigations	Lee Robertson

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						improving outcomes for communities.	



IAF A08 CCD Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 001	A Public Bodies Climate Change Duties (PBCCD) annual report compilation timetable should be developed, whereby the information required should be submitted by responsible Officers soon after the end of the reporting period year.	This will be added to the agenda of the Climate Emergency Working Group (CEWG), with work starting in April / May 2024 to compile the information for the 2023/24 return.	2		01-Apr-2024		Emma Fyvie
IAF CCD 002	A Public Bodies Climate Change Duties (PBCCD) annual report compilation timetable should be developed, whereby the information required should be submitted by responsible Officers soon after the end of the reporting period year.	This will be added to the agenda of the Climate Emergency Working Group (CEWG), with work starting in April / May 2024 to compile the information for the 2023/24 return.	2		01-Apr-2024		Pete Leonard
IAF CCD 003	The final report should be completed and ready for Internal Audit validation one month before the submission deadline.	The Climate Emergency Working Group will take responsibility for collecting the data and should report to the Climate Emergency Board at the end of August 2024.	2		07-Aug-2024		Emma Fyvie
IAF CCD 004	The final report should be completed and ready for Internal Audit validation one month before the submission deadline.	The Climate Emergency Working Group will take responsibility for collecting the data and should report to the Climate Emergency Board at the end of August 2024.	2		07-Aug-2024		Pete Leonard
IAF CCD 005	A central record should be held by the Climate Emergency Working Group identifying what information was provided by which Officer for the report. This should also include supporting documentation to evidence the information provided.	A list of information providers will be issued along with the completed return at time of validation. This list will also include any appropriate links to Committee Papers to justify submission.	2		30-Apr-2024		Emma Fyvie



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 006	Future Public Bodies Climate Change Duties annual reports should be proof read and checked for spelling and grammatical errors prior to submission.	A check of figures and spelling was undertaken prior to submission of the final return.	2		01-Nov-2024		Lawrence Hunter
IAF CCD 007	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified. These figures should be included in future Public Bodies Climate Change Duties annual reports.	Investigate if the Council reporting template can be amended to incorporate potential carbon savings on each project prior to approval from the Committee.	2		30-Apr-2024		Chris Alliston
IAF CCD 008	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified. These figures should be included in future Public Bodies Climate Change Duties annual reports.	The Climate Emergency Working Group and Climate Emergency Board will investigate what means is available to encourage and assist where possible with carbon savings data.	2		30-Apr-2024		Pete Leonard
IAF CCD 009	The compilation of the Public Bodies Climate Change Duties Annual Report should be included as an action / agenda item for the Climate Change Board / Emergency Working Group. This will aid the annual report completion as membership includes Team Leaders from Services that collect climate change data relating to the report.	The Public Bodies Climate Change Duties will be added to the agenda of the Climate Emergency Working Group (CEWG), with work to start in April / May 2024 to compile the information for the 2023/24 return.	3		30-Apr-2024		Emma Fyvie
IAF CCD 010	All report information anomalies identified should be investigated and the Public Bodies Climate Change Duties Annual Report amended / reissued to the Sustainable Scotland Network as a matter of urgency. This	Amendments identified will be submitted to Sustainable Scotland Network once Audit verification is agreed	1		31-Jan-2024		Lawrence Hunter





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	includes: • Corporate emissions; • Staff mileage figures; and • Boiler replacement figures.						
IAF CCD 011	Waste emissions figures should be compiled by the Team Leader, Waste and included in future returns.	Waste emissions figures will be reviewed and included in future returns.	2		30-Apr-2024		

IAF A08 SWS Staff Wellbeing and Support Arrangements 21/22 Substantial assurance


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SWS 001	A Terms of Reference should be agreed for the Healthy Working Lives Group.	Healthy Working Lives group to agree a Group Terms of Reference, clarifying: • remit of group; • roles and responsibilities; • governance arrangements (reporting); and • frequency of meetings.			28-Feb-2022	Terms of Reference submitted to the Executive H&S Committee for agreement in May 2023.	Seonaid Scott
IAF SWS 002	Consideration should be given to how formally agreeing and recording how progress with implementing the measures that are included in the Policy are monitored and reported.	Health and Safety to consider what measures can be recorded and monitored via Pentana, and ensure that appropriate governance arrangements (such as through the Executive H&S Committee) are in place.			31-May-2022	This has been overtaken by the agreement of the Wellbeing Strategy which sets this out. This was agreed at Council on 1 December 2022.	Seonaid Scott



IAF A08 WAS Waste Service Procurement Arrangements 19/20 Substantial / Limited assurance








Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF WAS 001	The points in relation to contract exemptions and extensions should be addressed: • The exemption to be reported to the Audit Committee at the December 2019 meeting.	The exemption will be reported to the Audit Committee in December 2019.			05-Dec-2019		Derek Barr
IAF WAS 002	The points in relation to contract exemptions and extensions should be	Mini competition to be undertaken through Scotland Excel Dynamic			17-Jan-2020	Completed. Tender and evaluation undertaken end of Jan 2020. Formal	






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	addressed: • A full tender process for the Treatment of Co-mingled Mixed Recyclate.	Purchasing Framework (award by January 2020).				contract award 5/3/20.	
IAF WAS 003	The points in relation to contract exemptions and extensions should be addressed: • A full tender process for the Treatment of Inert Waste and Rubble.	Mini competition to be undertaken through Scotland Excel Dynamic Purchasing Framework (award by April 2020).			30-Apr-2020	Internal Audit checked Public Contracts Scotland in September 2021 and this confirmed that contract had been awarded on 23 July 2021. Therefore recommendation recorded as implemented.	
IAF WAS 004	The points in relation to contract exemptions and extensions should be addressed: • A timetable for the Disposal of Bulky Waste tender process should be agreed with Stirling Council.	Will be either mini competition to be undertaken through Scotland Excel Dynamic Purchasing Framework (commencing March 2020) or utilise existing contract for Residual Waste. Discussion ongoing.			31-Mar-2020	Existing landfill disposal contract for residual waste utilised for disposal of bulky waste. Action completed.	
IAF WAS 005	The points in relation to a Waste Service Commodity Strategy should be addressed Report Paragraph: 3.8	A Waste Service Commodity Strategy will be developed			31-Mar-2020	Document produced, which lists every contract in place for the commodities the Council is seeking an outlet for. Contract value, start and expiry date etc for each contract detailed.	
IAF WAS 006	Regular performance review meetings should be held with key suppliers. These meetings should be minuted and any issues recorded and agreed in an action plan.	Initiate regular meetings as part of the requirement specification in all new contracts. Ensuring meetings occur and are minuted.			31-Mar-2020	Monthly meetings take place with Stirling Council, with whom Clacks shares a waste transfer station. Notes are taken. Quarterly meetings with Avondale landfill also happen. These are minuted. Regular meetings with Regen to be arranged.	







IAF A09 BSC
Building Security 2023
Limited assurance







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 001	Overall responsibility for developing, disseminating, and enforcing Building Security standards should be agreed.	This role has been transferred to the Strategic Director for Partnership and Performance to link in with the responsibility for guidance and training by September 2023.			30-Sep-2023	The Strategic Director Partnership and Performance has responsibility for implementing a Building Security Policy and training programme.	Chris Alliston


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 002	Giving the findings arising from our visits to a sample of operational premises, consideration should be given to the adequacy of current security guidance. This should include the potential need for professional expertise to assist with the development of robust security standards (including the preparation of a Security Risk Assessment and Action Plan for key operational buildings).	Corporate Policy, Guidance and Training matters will be addressed by the Strategic Director for Partnership and Performance by September 2023.			30-Sep-2023	<p>Development of a building security policy/procedure is underway which will align with requirements and duties under the new Protect duties. A security risk assessment for all relevant buildings is part of this set of requirements. Police Scotland have agreed to support the development of this policy/procedure.</p> <p>Significant work has been undertaken in the mean time on awareness raising through managers cascades, connect, connected and keeping staff connected.</p> <p>A review of door pass and access rights to premises is also well underway.</p>	Chris Alliston
IAF BSC 003	A formal and comprehensive Building Security Incident Policy should be prepared. Once finalised, the Policy should be disseminated to relevant staff, with training provided if required.	A New system has been implemented and staff are being encouraged to log near miss incidents and non compliance issues. A draft Strategy was prepared immediately prior to the Covid-19 pandemic, however, this has not been completed due to staff abstraction. Police Scotland have agreed to assist with a security review, which will input to the draft strategy, which will be considered at the Risk and Integrity Forum in early 2023. It is anticipated that the strategy should be finalised by June 2023. Building Security Risk Assessments are being reviewed by Emergency Planning as part of a larger Scottish Government Initiative			30-Jun-2023	See previous note.	Chris Alliston







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 004	Corporate training requirements in relation to building security should be reviewed.	Premises Duty Holder training is scheduled to be undertaken in early 2023. Training is undertaken jointly between Health and Safety and Property Teams. A Corporate Training Programme will be developed by Strategic Director for Partnership and Performance once new guidance and standards are finalised.			30-Sep-2023	Training programme will be developed following finalisation of the policy/procedure. Training on the requirements for the Protect duties has been provided to relevant officers. Premises Duty Holder training has been implemented to relevant officers.	Chris Alliston
IAF BSC 005	Park Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	Park Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	2		30-Apr-2023	Completed	Kay Strang
IAF BSC 006	Park Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Park Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Completed	Kay Strang
IAF BSC 007	Park Primary School: The practice of leaving the janitor's office, cleaner's cupboard, and IT Server Room unlocked when not in use should stop immediately.	Park Primary School: The practice of leaving the janitor's office, cleaner's cupboard, and IT Server Room unlocked when not in use should stop immediately.	1		16-Mar-2022	Completed	Kay Strang
IAF BSC 008	Park Primary School: All fire doors should be secured and operating effectively.	Park Primary School: All fire doors should be secured and operating effectively.	1		31-May-2023	The issues with the fire doors have now been rectified.	Stuart Graham
IAF BSC 009	Park Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Park Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	We have a general school Risk Assessment and School Security is included. We log through She Assure - 'Near Miss'	Kay Strang
IAF BSC 010	Alloa Family Centre: A building security risk assessment should be undertaken, and a building security incident log should be in place to	Alloa Family Centre: A building security risk assessment should be undertaken, and a building security incident log should be in place to	2		31-May-2023	Review of building security undertaken and all staff based in the building reminded of the security protocols in place.	Lynne Wyles






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	record the occurrence of security issues.	record the occurrence of security issues.				This is incorporated into the general risk assessment that all staff must familiarise themselves with when using the building. A security incident log is now available.	
IAF BSC 011	Forthbank Roads Depot: The physical security of vehicle keys and equipment should be ensured at all times.	Forthbank Roads Depot: The physical security of vehicle keys and equipment should be ensured at all times.	1		16-Mar-2022		Mike Reid
IAF BSC 012	Forthbank Roads Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Forthbank Roads Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		Mike Reid
IAF BSC 013	Alloa Town Hall: Ensure that when the building is open only doors that require to be operational are left open.	Alloa Town Hall: Ensure that when the building is open only doors that require to be operational are left open.	2		16-Mar-2022	Implemented	Stephen Morrison
IAF BSC 014	Alloa Town Hall: All fire doors should be secured and operating effectively.	Alloa Town Hall: All fire doors should be secured and operating effectively.	1		31-May-2023	The issues with the fire doors have now been rectified. Duty holders have been informed to report defective items through the Public Buildings Repair email address where action will be carried out as required. In addition, an annual inspection regime of all fire doors by Fabric Officers has been brought into operation.	Stuart Graham
IAF BSC 015	Alloa Town Hall: Consideration should be given to whether CCTV should also cover the blind spot at the rear of the building.	CCTV is being upgraded to include the blind spot area.	3		30-Jun-2023	Increased coverage has been actioned with a further review of all security within FY24/25 at a number of properties.	Stuart Graham






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 016	Alloa Town Hall: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Alloa Town Hall: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	All incidents are logged via the Council's SHE Assure system	Stephen Morrison
IAF BSC 017	Ludgate House: Consideration should be given to whether CCTV should be in operation at this building.	Ludgate House: Consideration should be given to whether CCTV should be in operation at this building.	2		31-May-2023	Due to discussions as to the longer term future of this property, the installation of CCTV was considered. Due to instructions in the latter half of F/Y 23/24 to reduce expenditure, it was decided to review any installation of CCTV until future years.	Stuart Graham
IAF BSC 018	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		Angela Smith
IAF BSC 019	Tillicoultry Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	Tillicoultry Primary School: The practice of leaving the school perimeter gates open during the school day should be reviewed.	2		30-Apr-2023	The perimeter gates are closed during the school day. (At times we need to close them again when workmen enter at the front of the school.)	Linda Coutts
IAF BSC 020	Tillicoultry Primary School: The security arrangements at the nursery including perimeter fencing and access to the building should be reviewed to ensure they are fit for purpose. The practice of leaving the school perimeter gates open during the school day should be reviewed.	Following an inspection, Education department have agreed to install a new fence.	2		31-May-2023	A new fence has been installed and the area is now very secure and safe.	Linda Coutts
IAF BSC 021	Tillicoultry Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Tillicoultry Primary School: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Staff are reminded regularly about this. All visitors wear badges and can only sign in at the front of the school.	Linda Coutts


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 022	Tillicoultry Primary School: All fire doors should be secured and operating effectively.	Tillicoultry Primary School: All fire doors should be secured and operating effectively.	1		31-May-2023	At the current time (March 24) all fire doors are operating. In addition, an annual inspection regime of all fire doors by Fabric Officers has been brought into operation.	Stuart Graham
IAF BSC 023	Tillicoultry Primary School: The practice of leaving the cleaner's cupboard unlocked when not in use should stop immediately.	Tillicoultry Primary School: The practice of leaving the cleaner's cupboard unlocked when not in use should stop immediately.	1		16-Mar-2022	Facilities Management informed staff regarding controls of chemicals and cleaning products. Cleaners cupboards are all now locked and HT has a key.	Linda Coutts
IAF BSC 024	Tillicoultry Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Tillicoultry Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	We have a general school Risk Assessment and School Security is included in this (bottom of page 4). Any log would be through She Assure - 'Near Miss'.	Linda Coutts
IAF BSC 025	Alva Academy: The practice of leaving the school bus park gates open when not in use should stop immediately. Which will allow normal school activity and safe pupil transition within the school perimeter.	Alva Academy: The practice of leaving the school bus park gates open when not in use should stop immediately. Which will allow normal school activity and safe pupil transition within the school perimeter.	1		16-Mar-2022	Arrangements in place to insure gates are locked but open at key times eg break and lunch time which allows for normal school activity and safe transition	Scott McEwan
IAF BSC 026	Alva Academy: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Alva Academy: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Completed	Scott McEwan
IAF BSC 027	Lochies School: The practice of leaving the Lochies School playground gates open during the school day should be reviewed.	Risk Accepted: Lochies is a school for children with significant additional support needs, the nature of this is that there is regular vehicle traffic in and out of the school with parents collecting or bringing children in and	2		16-Mar-2022	Lochies school gates are not locked due to reasons previously accepted. The school recognises that unlocked gates present risk of children exiting unsupervised and so 2 mitigations are in place:	Donna Wheeler

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		on average once a week an ambulance coming in to take a child to hospital, all of this precludes the vehicle gates being locked. Given the needs of the children no child would ever be unaccompanied by an adult so the risks to children of external "visitors" are negligible.				<p>1. Staff monitor the gates at any time pupils are present in the playground. Staffing levels and break times are timetabled to ensure there is adequate supervision during these times.</p> <p>2. Gates are secured (not locked) during these times. The purpose of this is to effectively delay pupils should they try to exit, allowing the staff member time to intercept them.</p> <p>When the playground is not in use, staff remove the ties to allow unimpeded access for emergency vehicles and parents when required.</p>	
IAF BSC 028	Lochies School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Lochies School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	<p>Following feedback from the Council Building Security Audit all issues highlighted were incorporated into the General School Risk Assessment.</p> <p>Advice will be sought from FM and H&S to ensure an up-to-date Building Security Risk Assessment is in place.</p> <p>There have been no reported security breaches.</p> <p>1. School gates not locked due to mitigations required</p> <p>ACTION: see above</p> <p>2. Entry gained via PE Hall - this was due to the PE Teacher leaving the door open for ventilation while she was in the hall. No children were present. PE Teacher met the auditors inside the hall.</p>	Donna Wheater

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						ACTION: PE teacher and all staff reminded that doors should not be left open, if there is a problem with ventilation, this should be reported to the HT	
IAF BSC 029	Deerpark Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Deerpark Primary School: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023	We have a general school Risk Assessment and School Security is included. We log through She Assure - 'Near Miss'	Anne Rice
IAF BSC 030	Resource Centre Whins Road: All external doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	Resource Centre Whins Road: All external doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	1		16-Mar-2022	Issue of the front door being able to be opened from outside by pulling it has now been rectified and is now secure.	Stuart Graham
IAF BSC 031	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	1		16-Mar-2022		
IAF BSC 032	Resource Centre Whins Road: Consideration should be given to whether CCTV should be in operation at this building.	Resource Centre Whins Road: Consideration should be given to whether CCTV should be in operation at this building.	2		31-May-2023	The installation of CCTV was considered, however due to instructions in the latter half of F/Y 23/24 to reduce expenditure, it was decided to review and delay any installation of CCTV until future years.	Stuart Graham
IAF BSC 033	Resource Centre whins Road: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Resource Centre whins Road: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		
IAF BSC 034	Sunnyside Primary School: A building security risk assessment should be undertaken, and a building security	Sunnyside Primary School: A building security risk assessment should be undertaken, and a building security	2		31-May-2023	We have a general school Risk Assessment and School Security is included. We log through She Assure -	Lynne Goodwin

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	incident log should be in place to record the occurrence of security issues.	incident log should be in place to record the occurrence of security issues.				'Near Miss'	
IAF BSC 035	Kilncraigs: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	Kilncraigs: Staff should be reminded about the importance of Building Security and the need to challenge unauthorised persons on the premises.	2		16-Mar-2022	Various briefings and communications have been issued on this topic since the date of this audit. The latest example is the current guidance on Connect, dated 20 March 2024.	Pete Leonard
IAF BSC 036	Kilncraigs: All doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	Kilncraigs: All doors should be checked to ensure they are operating effectively and are secure. Any issues identified should be reported to Facilities management for remedial action.	2		16-Mar-2022	Duty holders have been informed to report defective items through the Public Buildings Repair email address where action will be carried out as required. In addition, an annual inspection regime of all fire & security doors by Fabric Officers has been brought into operation	Alison Morrison
IAF BSC 037	Kilncraigs: The practice of leaving internal office doors open should be reviewed.	Kilncraigs: The practice of leaving internal office doors open should be reviewed.	2		16-Mar-2022	This practice is no longer in operation. Internal security doors are now all kept closed	Pete Leonard
IAF BSC 038	Kilncraigs: Staff should be reminded to lock computers when not in use.	Kilncraigs: Staff should be reminded to lock computers when not in use.	2		16-Mar-2022	Item not progressed. Will raise with IT colleagues to perhaps include in a wider IT security briefing.	Pete Leonard
IAF BSC 039	Kellibank Depot: The physical security of all property keys should be ensured at all times.	Kellibank Depot: The physical security of all property keys should be ensured at all times.	1		16-Mar-2022	The public buildings key presses have been rationalised and secure heavy duty key safes with QR codes have been fitted to schools. A further batch of key safes have been purchased and will be fitted in the coming months to other public buildings. This introduction of these key presses increases security, reduces wasted time travelling to and from Kelliebank for keys during normal office hours and Out Of Hours calls. Only approved staff have access to the codes	Alison Morrison




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						due to the QR code which links between the operators phone and the master approved list controlled by Stuart Graham, Project Coordinator, Public Buildings & Compliance.	
IAF BSC 040	Kellibank Depot: A review of access on foot to the depot yard should be undertaken to assess whether this is adequate or could be feasibly restricted further.	Kellibank Depot: A review of access on foot to the depot yard should be undertaken to assess whether this is adequate or could be feasibly restricted further.	2		31-May-2023		Iain McDonald
IAF BSC 041	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31-May-2023		Iain McDonald
IAF BSC 042	Employee pass access rights should be reviewed to ensure that employees only have access to buildings that they require.	Employee pass access rights should be reviewed to ensure that employees only have access to buildings that they require.	2		31-May-2023	A current review of all access rights across the council has been underway to reduce the number of properties individuals can access as well as reduce the number of 'individual permissions' within the Paxton system software.	Stuart Graham
IAF BSC 043	All fire doors should be checked to ensure they are operating effectively and are secure, any issues identified should be reported to Facilities management for remedial action.	All fire doors should be checked to ensure they are operating effectively and are secure, any issues identified should be reported to Facilities management for remedial action.	1		16-Mar-2022	Duty holders have been informed to report defective items through the Public Buildings Repair email address where action will be carried out as required. In addition, an annual inspection regime of all fire & Security doors by Fabric Officers has been brought into operation.	Stuart Graham
IAF BSC 044	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	1		31-May-2023	Property Team to work with all relevant people to address the issues raised, pick up on the actions that have not been implemented previously and ensure that	Chris Alliston





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						all measures relating to the security of physical assets are addressed. Corporate Security Actions will be taken forward by Strategic Director Partnership and Performance	
IAF BSC 045	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	3		31-May-2023	A short term working group was considered but the approach taken has been for Property Team to work with all relevant people to address the issues raised, pick up on the actions that have not been implemented previously and ensure that all measures relating to the security of physical assets are addressed. Corporate Security Actions will be taken forward by Strategic Director Partnership and Performance	Pete Leonard

IAF A09 FOI

Freedom of Information Requests

Substantial / Limited assurance



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FOI 001	The Monitoring Officer role profiles are reviewed and amended to reflect their FOI duties.	Freedom of Information Monitoring Officers duties will be reviewed and recirculated. This will be accompanied by an offer of additional 1-2-1 training if required.	3		30-Jul-2024		Evelyn Paterson
IAF FOI 002	An Operating Procedure is written to document the responsibilities of the Monitoring Officers and the Governance team, specifically the process of follow up on outstanding requests.	Guidance notes are due for review and will incorporate this recommendation.	3		30-Jul-2024		Evelyn Paterson
IAF FOI 003	The current User Guide for the in house database should be reviewed and updated as appropriate.	The new system is now in use and a new user guide and user videos are already available. The Governance Team will review	3		30-Apr-2024		Evelyn Paterson




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		and update as appropriate.					
IAF FOI 004	FOI training is made mandatory to all staff.	This will be raised at the next available Senior Leadership Group to request permission to make the training mandatory as recommended.	3		31-May-2024		Evelyn Paterson
IAF FOI 005	Action should be taken to improve the number of FOI requests and reviews answered within the statutory timeframe of 20 working days. No requests should remain unanswered.	A monthly report will be provided to the Extended Senior Leadership Group in the Pentana format to ensure that performance standards are achieved.	2		30-Jun-2024		Evelyn Paterson
IAF FOI 006	Monthly figures uploaded to Pentana are distributed and discussed at Senior Leadership Group with action taken where required particularly in relation to delayed and no responses.	A monthly report will be provided to the Extended Senior Leadership Group in the Pentana format.	2		30-Jun-2024		Evelyn Paterson
IAF FOI 007	The anomalies with the Scottish Information Commissioner (SIC) returns are investigated and addressed. Arrangements should be put in place to ensure that the accuracy of all future returns are checked prior to submission to SIC.	Some of the anomalies could be due to timing of reporting or the way the old system statistics were produced. The new system should make this clearer. This will be reviewed before the next set of statistics are issued.	2		31-May-2024		Evelyn Paterson






IAF A09 LBF

Leisure Banking Follow Up

Assurance level n/a

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 001	There are a number of points where Leisure banking guidance could be enhanced. The points relating to the Leisure banking guidance should be considered when it is next updated.	Guidance documents will be reviewed and amended to include instruction on using unique SCUBA log in, the requirement of double signatures on banking paperwork, and management checks	3		31-Dec-2023	The <i>Income Handling & Banking procedures</i> have been reviewed and updated to include instruction on using a unique SCUBA log in, requirement of double signatures on banking paperwork and management checks	Alison Mackie
IAF LBF 002	Leisure Services staff job descriptions should be updated to ensure they	Job descriptions will be reviewed, however, details on processing	3		31-Dec-2023	Job descriptions have been reviewed & agreement made that updates are not	Alison Mackie





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	reflect the revised guidance and in particular, daily recording of leisure income, secure storage, transfer, and banking responsibilities.	payments to Fitness Coaches and Leisure Attendants job profiles is not required as there is a sufficient induction programme and updated procedures now in place.				required as new Income Handling Procedures / Guidelines in place & induction process updated for new staff	
IAF LBF 003	The findings from the original report should be reviewed by the Directorate. These state: • no segregation of duties in the day to day collection arrangements; • daily banking records were unclear / incomplete; • no independent management checks on income collection and banking arrangements; • no reconciliations by Leisure Services of SCUBA income to income received at the bank; and • no regular suspense account reconciliations by the Accountancy Team.	Leisure Attendants Banking Procedure and Interim Cash Handling Procedures will be reviewed and updated. This will include periodic independent management checks and income checks by a second officer.	2		31-Dec-2023	A process for independent management checks of the <i>Income Handling & Banking procedures</i> and the recording of these has been implemented <i>The Income Handling & Banking procedures</i> have been updated to reflect the need for income checks by a second officer, management checks and the daily routine for staff at venues.	Alison Mackie
IAF LBF 004	After inspection at both sites, it was found that although cash is no longer accepted the £50 float is still in the safe. Internal Audit witnessed during the visit to Lornshill Academy that the door to the Leisure reception is propped open with a weight allowing access by the public. The office is also shared with the school PE department staff (during the day) creating access to other equipment and office items	The float will be removed immediately. During opening hours the door to Leisure reception will be closed at all times. Out of Leisure operating hours, all leisure information will be securely stored and inaccessible to anyone within the PE base.	1		31-Dec-2023	Leisure Co-ordinator & Team Leader – Sport, Leisure & Libraries removed £50 float from each venue (14.12.23) Email sent to all Leisure Attendants / Fitness Coaches / Leisure Supervisors regarding safe working practices & management spot checks – includes door closed/locked.	Alison Mackie
IAF LBF 005	Management checks on income collection arrangements should be introduced for cash and card payments sites. These checks should include reviewing cash handling arrangements: that correct procedures are being followed (receipts issued), cashing up is taking place at the correct time, and that it covers all tills.	Guidance documents will be updated with immediate effect to reflect periodic management checks.	1		31-Dec-2023	A process for independent management checks of the <i>Income Handling & Banking procedures</i> and the recording of these has been implemented	Alison Mackie

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 006	The Accountancy Team should consider what action (including formal write off) may be required to clear the long standing balance on the Leisure Suspense Account.	Measures will be put in place to reconcile the income monthly immediately.	1		31-Jan-2024		Helen Coleman; Lindsay Sim
IAF LBF 007	There remains scope to enhance segregation of duties by having two officers involved in checking and confirming cash floats, daily cashing up and transferring of income to the safe. If it is not feasible to have two officers involved, then periodic sample checks should be introduced.	Segregation of duties will be implemented at Lornshill Academy.	1		31-Dec-2023	Where possible (shift pattern dependent) the new Leisure Banking Procedures gives guidance on segregation of duties	Alison Mackie
IAF LBF 008	The door should be locked at all times. Applies to: Lornshill Academy	During opening hours the door to Leisure reception will be closed at all times. Out of Leisure operating hours, all leisure information will be securely stored and inaccessible to anyone within the PE base.	1		31-Dec-2023	Email sent to all Leisure Attendants / Fitness Coaches / Leisure Supervisors regarding safe working practices & management spot checks . Merchant copy card receipts are stored in the till and transferred to the safe each night at all venues alongside the daily cash up reports. This process is documented in the updated <i>Income Handling & Banking procedures</i>	Alison Mackie
IAF LBF 009	As cash is no longer accepted at either location the float is not taken out of the safe.	Cash will not be reinstated, and the current floats will be removed immediately.	2		31-Dec-2023	Cash is no longer taken at the venues & cash floats have been removed as per 004	Alison Mackie
IAF LBF 010	There was no register recording the contents and value of cash in the safe.	A safe contents record will be introduced immediately.	2		31-Dec-2023	A safe contents record sheet has been created and distributed to each of the venues for immediate use	Alison Mackie

IAF A09 LMA

Legionella Management Arrangements 21/22







Substantial assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LMA 001	The Legionella Responsible Person deputies should be formally appointed.	Letters to Deputies sent on 13 December 2021			13-Dec-2021	Completed.	Stuart Graham
IAF LMA 002	The points relating to the content of the Legionella Policy should be considered when it is next updated.	Report findings to be proposed to be added into Legionella Policy during next review.			31-Mar-2022	Update from Seonaid Scott: Changes have been drafted and are due to go to Policy group in April 2023 before going to Executive H&S Committee in August 2023.	Stuart Graham; Seonaid Scott
IAF LMA 003	Advice should be sought from Legal Services and the Procurement Manager regarding the current level of expenditure with the Legionella and Water Services contractor. This should include the steps necessary to report the level of spend to elected Members, and should be factored into future procurement planning in this area.	Considerable spend has had to be undertaken as a result of considerable underspend prior to 2018. The new contract value is realistic and reflects comparable spend over the last three years. Senior management is aware of the value of spend to date.			31-Mar-2022	Update from Stuart Graham: Contract has recently been tendered and is undergoing marking. Tender closed on 5th December 2022 and contractor appointed.	Stuart Graham
IAF LMA 004	In relation to the new Legionella and Water Services contract: • if a new contractor is appointed the historical data / reports that will be required from the existing contractor should be identified and arrangements put in place for their handover; and • the specification for the new Legionella and Water Services contract should include the monitoring and inspection of all hot and cold system assets.	All documents are available and the monthly data is downloadable as a CSV file. All Legionella Risk Assessments have already been downloaded and are stored within the Councils IT system. The tender for new water management provider has already begun and we have already enhanced the service provision to monitor and maintain more of the services in line with the L8 ACOP and HSG274.			30-Jun-2022	Update from Stuart Graham: Contract has recently been tendered and is undergoing marking. Tender closed on 5th December 2022 and contractor appointed.	Stuart Graham

IAF A09 POA

Purchase Order / Invoice Authorisation and Certification – Transactional Testing 19/20




Substantial assurance



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF POA 001	All Place Directorate Purchase Order and Invoice Authorisation and Certification officers should be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.	All Place Directorate PO/Invoice authorisation officers, have been reminded of their roles and responsibilities and the requirement to comply with Financial Regulations and Contract Standing Orders in a consistent and transparent manner.			29-Nov-2019	This requires to be updated on a regular basis. Financial Regulations were updated and sent to all managers last in 2023, with signatures required to confirm understanding.	Pete Leonard
IAF POA 002	The Delegated Authority and Techone authorisation limits should be reviewed. To avoid ambiguity and ensure consistency of authorisation levels.	The Delegated Authority and Techone authorisation limits will be reviewed.			29-Nov-2019	Regularly reviewed - last completed 2022/23.	Pete Leonard
IAF POA 003	All People Directorate Purchase Order and Invoice Authorisation and Certification officers should be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.	All People Directorate Purchase Order and Invoice Authorisation and Certification officers will be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.			31-Dec-2019	This requires to be updated on a regular basis. Financial Regulations were updated and sent to all managers last in 2023, with signatures required to confirm understanding.	
IAF POA 004	The Delegated Authority and Techone authorisation limits should be reviewed. To avoid ambiguity and ensure consistency of authorisation levels.	The Delegated Authority and Techone authorisation limits will be reviewed.			31-Mar-2020	Regularly reviewed - last completed 2022/23.	
IAF POA 005	All Partnership eople Directorate Purchase Order and Invoice Authorisation and Certification officers should be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.	All People Directorate Purchase Order and Invoice Authorisation and Certification officers will be reminded of their roles and responsibilities and the requirement to comply with the Financial Regulations and Contract Standing Orders.			30-Sep-2022	This requires to be updated on a regular basis. Financial Regulations were updated and sent to all managers last in 2023, with signatures required to confirm understanding.	Chris Alliston
IAF POA 006	The Delegated Authority and Techone authorisation limits should be reviewed. To avoid ambiguity and ensure consistency of authorisation levels.	The Delegated Authority and Techone authorisation limits will be reviewed.			31-Mar-2020	Regularly reviewed - last completed 22/23.	


IAF A10 APO






Adult Social Care Purchase Order Arrangements


No assurance




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 001	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	Clackmannanshire Council Senior Management agreed that: <ul style="list-style-type: none"> • Adult Care Purchase Orders should be issued / approved on Techone at the beginning of the year, with a 'call off' arrangement in place for ongoing spend once invoices are received with actual hours. The value of Purchase Orders should be based on: previous annual cost or the actual budget for the type of care; or the care plan annual value; and • Purchase Orders should be raised before any invoices are received and if there is a contract the contract reference should also be noted. 	1		31-May-2024	Part of BMU process improvement work (links to 012)	Chris Alliston
IAF APO 002	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	The Health and Social Care Partnership Senior Management stated that: <ul style="list-style-type: none"> • The approved process within Clackmannanshire Council is to use Techone, however, it is acknowledged that social care purchasing within an integrated partnership involving Stirling Council and NHS Forth Valley requires consideration of a more flexible approach ensuring effective governance and control; and • Consideration be given to the 'pro-forma' process in place which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments. 	1		31-May-2024	Improvement plan in development - requires further work.	David Williams
IAF APO 003	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire	1		31-May-2024		Chris Alliston




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.					
IAF APO 004	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31-May-2024		David Williams
IAF APO 005	Care Plans should be in place for all adult care packages and should be retained in line with the Council's Retention Policy.	Health and Social Care Partnership Management advised that they are reasonably assured that care plans are routinely implemented on the basis that current systems ought not to permit progression to payment without this. However, a sample audit / data cleanse will be undertaken for assurance purposes. This will be repeated annually. Annual checking will be introduced to ensure that all care plans are in place. Health and Social Care Partnership Management advised that a modernised and fit for purpose Social Work recording system would streamline this process and ensure effective financial management based on individual care packages. A focus on this issue will	2		31-May-2024		David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		<p>be built into induction training to ensure processes and systems are understood and implemented properly from the outset of a member of staff's career within the Partnership. Quality Assurance (QA) processes and Key Performance Indicators (KPIs) to be developed and implemented to allow for routine reporting on performance in relation to care plans, work underway to devise KPIs dashboard. This will include "One Sheet" commissioning information.</p>					
IAF APO 006	<p>All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.</p>	<p>Health and Social Care Partnership Management advised that there needs to be a review of the levels of approval across systems as current arrangements do not align with delegated authority. Discussion required regarding the Council's Scheme of Delegation to ensure a transparent recognition of the role and function of across-Partners HSCP management team. A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities. Health and Social Care Partnership Management advised that following agreement on the process of ordering of packages of care going forward, a written standard operating procedure (SOP) for care managers and line managers would be developed. This will be disseminated accordingly with a requirement for a signed</p>	1		31-May-2024		David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		confirmation that each relevant staff member has read the procedure. The SOP will clarify the appropriate process for evidence of approval, e.g. amendment to the care plan or system to note approvals.					
IAF APO 007	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.	A review and transformation of Adult Social Care processes is underway and will clarify statutory arrangements for reviews and case file audit, including financial commitments of care plans with the aim of implementing a compliant care plan reviewing process.	1		31-Jul-2024		David Williams
IAF APO 008	The manager approval and review of care plans should be defined in written procedures.	Adult Social Care Standard Operating Procedures will be developed and include processes for compiling, approving, and reviewing Care Plans.	2		30-Jun-2024		David Williams
IAF APO 009	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities.	1		31-May-2024		Ewan Murray
IAF APO 010	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities.	1		31-May-2024	IJB Chief Officer will send Procurement Manager and Council CFO updated position on delegated authority levels on 23/5 in line with CO email being issued post budget discussion.	Lindsay Sim
IAF APO 011	Officers responsible for approving payments on Techone should have sufficient information in order to	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for	1		31-May-2024		David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.					
IAF APO 012	Officers responsible for approving payments on Techone should have sufficient information in order to ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that	1		31-May-2024	LTC RAG process in place. Quality Assurance process for reconciliation developed. The manager assurance element is really SDS outcome based assessment so links to systematic implementation of SDS policy - going to IJB June 24	Lindsay Sim



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.					
IAF APO 013	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked to ensure they are sufficient to cover the projected financial costs	Health and Social Care Partnership Management advised that Finance / budget meetings have now been implemented with Locality Managers, however, the finance information available needs to be reviewed to ensure it has appropriate meaning at team level. Evidence of sufficient budget to enable care commitment will be built into the centralised HSCP resource allocation group (RAG) which is being put in place from January 2024.	2		31-May-2024		David Williams
IAF APO 014	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked to ensure they are sufficient to cover the projected financial costs	Health and Social Care Partnership Management advised that Finance / budget meetings have now been implemented with Locality Managers, however, the finance information available needs to be reviewed to ensure it has appropriate meaning at team level. Evidence of sufficient budget to enable care commitment will be built into the centralised HSCP resource allocation group (RAG) which is being put in place from January 2024.	2		31-May-2024	Monthly budget review meetings in place (CFO will now attend periodically). Requested techone training for budget managers	John Finn
IAF APO 015	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked to ensure they are sufficient to cover the projected financial costs	Health and Social Care Partnership Management advised that appropriate Tech One System Training to be provided to relevant managers.	2		30-Jun-2024	IJB CFO raising finance training with both council CFOs/ NHS DoF - will be on agenda of next finance working group as also raised through IJB IA governance report as wider issue	Lindsay Sim



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 016	Adult Care Management should review non contract care and support expenditure to ensure compliance with the Care and Support Contract Standing Orders Exception Report.	These will be reviewed and action taken as appropriate.	1		31-May-2024		Louise Johnston
IAF APO 017	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024		Derek Barr
IAF APO 018	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024		David Williams



IAF A10 HPU


System Administration – High Privilege User Access to Key Corporate Systems 19/20





Substantial assurance






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF HPU 001	The issues relating to access permissions should be considered and addressed, with permissions restricted to only those who require them. (Paragraph 3.6.1)	The Financial Systems Developer had access prior to the BACS System Pay Gate moving to the cloud version. They no longer have access to this, therefore no action required.			04-Dec-2019	Update May 2023 – Complete.	
IAF HPU 002	The issues relating to access permissions should be considered and addressed, with permissions restricted to only those who require	This has been reviewed and the two users are required to have systems access to generate the payment file in Techone and then send it through			04-Dec-2019	Update May 2023 – Complete.	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	them. (Paragraph 3.6.2)	Pay Gate to BACS. The payment file in Techone is checked by the Corporate Accountant before the file is sent through Pay Gate. The Corporate Accountancy Team Leader					
IAF HPU 003	The issues relating to access permissions should be considered and addressed, with permissions restricted to only those who require them. (Paragraph 3.6.3)	There are 2 members of staff within HR and Workforce Development who have System Administrator access. The Payroll and Systems Supervisor and the HR Systems Officer. Both these staff are key staff and the Senior Manager – HR and Workforce Development is content they require such access. Based on separation of duties within the department and appropriate checks and balances within the Finance Section the Senior Manager – HR and Workforce Development has reviewed and is of the view that there are sufficient measures in place to mitigate / minimise any potential risk.			04-Dec-2019	Access to the HR System (iTrent) is dependant on role profile privileges. Various roles have been created and assigned to appropriate staff e.g. People Manager - access to information for managers and the staff they manage, Payroll Assistant - to members of payroll team. Systems Admin - restricted to Itrent team.	Chris Alliston
IAF HPU 004	System enforced segregation of duties between the BACS import and approve / submit stages should be introduced as soon as possible.	There are currently checks prior to the BACS processing stage to check for erroneous payment and minimise risk of fraudulent payments. Finance will look at the process and determine whether adding an additional level of approval is possible within the small number of people who have access to the system and that there would be sufficient cover for each of the payment types. Finance need to be content that an additional level of approval will provide additional security and people understand their role in the process.			28-Feb-2020	Considered but not taking forward. There are checks on the production of the BACS import however, due to the small size of the team, it is not viable to have a second check when it is imported into and submitted from Paygate. The team are aware of their roles within the process.	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PTT 001	Services should ensure that designated reporting managers on iTrent have sufficient delegated authority to process leaver, change of hours, and overtime transactions which should be reflected in authorisation levels in the authorised signatory list.	Work will be undertaken within the iTrent system to enable tasks to be delegated upwards to responsible officers.	1		30-Jun-2023	Complete - The Itrent System has been updated to enable upward delegation	Donna Perrie
IAF PTT 002	Services should ensure that designated reporting managers on iTrent have sufficient delegated authority to process leaver, change of hours, and overtime transactions which should be reflected in authorisation levels in the authorised signatory list.	Work will be undertaken to ensure that iTrent reporting manager reflect the delegations as outlined within the Authorised Signatory Database.	1		30-Jun-2023	The email issued to managers when their employee claims overtime/expenses has been updated to include a reminder that they require to have the correct authority in order to authorise the claim. The wording is: In order to approve overtime/mileage/expenses you must ensure you have the correct delegated authority . Please ensure you check your level of authorisation by reference to the authorised signatory database, available at J:Authorised SignatoriesDelegated Authorities Approving this request without the appropriate level of authorisation would be a breach of the Council's financial regulations. If you do not have the correct authorisation please redirect this task upwards to an appropriate manager who can authorise, by clicking on redirect at the top left.(next to actions) on your to do list home screen. You should thereafter liaise with your Senior Manager/Strategic Director to ensure your level of authorisation is amended to allow you to authorise such tasks. In addition to this email wording has been added on the PT69 to inform	Donna Perrie



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						managers that they will need to ensure appropriate delegated authority is requested and in place and that this reflects the authorised signatory list if required. Wording as follows: In order to approve overtime/mileage/expenses you must ensure this employee has the correct delegated authority . If they will be authorising change forms or time and expenses please ensure they are on the Authorised Signatory list. Approving requests without the appropriate level of authorisation would be a breach of the Council's financial regulations.	
IAF PTT 003	Services should ensure that designated reporting managers on iTrent have sufficient delegated authority to process leaver, change of hours, and overtime transactions which should be reflected in authorisation levels in the authorised signatory list.	Communications will be issued to all managers reminding them to ensure they are checking delegated authorities and compliance with financial regulations.	1		30-Apr-2023	<p>The Itrent System has been updated to enable upward delegation</p> <p>The email issued to managers when their employee claims overtime/expenses has been updated to include a reminder that they require to have the correct authority in order to authorise the claim. The wording is:</p> <p>In order to approve overtime/mileage/expenses you must ensure you have the correct delegated authority . Please ensure you check your level of authorisation by reference to the authorised signatory database, available at J:Authorised SignatoriesDelegated Authorities</p> <p>Approving this request without the appropriate level of authorisation would be a breach of the Council's financial regulations.</p>	Chris Alliston

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						If you do not have the correct authorisation please redirect this task upwards to an appropriate manager who can authorise, by clicking on redirect at the top left.(next to actions) on your to do list home screen. You should thereafter liaise with your Senior Manager/Strategic Director to ensure your level of authorisation is amended to allow you to authorise such tasks.	
IAF PTT 004	Forms received by HR and Payroll Sections including the appointment of Reporting Managers should be checked to ensure they are authorised by an Officer with sufficient delegated authority.	Appropriate checks will be put in place by HR and Payroll to ensure that forms received are authorised by appropriate officers.	1		30-Apr-2023	A spreadsheet has been created to record spot checks of timesheets which are submitted to payroll on a monthly basis.	Donna Perrie
IAF PTT 005	Services ensure that employee change notifications are promptly submitted where possible prior to the actual change and in line with Payroll processing deadlines	Services are currently reminded of the payroll processing closing dates on a monthly basis. An additional reminder will be issued at the start of each month. Payroll and HR Deadline dates are available on CONNECT.	1		08-Mar-2023	Payroll processing deadlines continue to be issued on a monthly basis An email is now issued to managers at the start of each month to remind them of the appropriate payroll deadline dates and to ensure paperwork I sent to HR and Timesheets into Payroll in line with the deadlines.	Donna Perrie
IAF PTT 006	Service Senior Managers must ensure that necessary arrangements are in place to check all payroll workforce verification reports for accuracy and notify the Payroll Section of the subsequent outcomes. These processes should be completed within the deadline specified by the Payroll Section.	Directors will be asked to ensure Senior Managers are completing workforce verification checks timeously.	1		08-Mar-2023	This is outlined in the regular reporting to ESLG on overpayments/payroll checking and Directors asked to ensure that actions in place. Comms was also issued to Strategic Directors on 29/03/23 with the audit findings.	Chris Alliston; Pete Leonard; Lorraine Sanda
IAF PTT 007	HR and Payroll Sections should retain a record of checks undertaken on all leavers and acting up allowances.	The Payroll and Systems Manager and the HR Co-ordinator will ensure the iTrent log is updated to allow confirmation of checks / type of check to be recorded.	2		08-Mar-2023	A double check process is now in place and the iTrent log has had additional columns added for this.	Leeanne Greig; Donna Perrie

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PTT 008	A review of the current process is undertaken by HR and Payroll Section around recording of reports (workforce verification) issued and confirmation that checks have been undertaken.	The Payroll and Systems Manager and HR Co-ordinator will ensure a formal recording system of returns is put in place.	2		08-Mar-2023	An electronic log is now in place to record if and when services return the workforce check report.	Leeanne Greig; Donna Perrie
IAF PTT 009	Executive Senior Leadership Group ensure the Directorate Senior Managers are aware of the findings in relation to the level and cause of overpayments, and measures are in place to address these issues.	The Internal Audit report will be tabled for discussion at the Executive Senior Leadership Group.	2		30-Jun-2023	The Internal Audit report was tabled at ESLG on 29/03/23 The Strategic Directors were messaged on the 29/03/23 with the internal audit outcomes and asked to cascade to Senior managers. Directors have confirmed that this has been shared and cascade. HSCP confirmed on 19/05/23 that they also actioned.	Chris Alliston
IAF PTT 010	Executive Senior Leadership Group ensure the Directorate Senior Managers are aware of the findings in relation to the level and cause of overpayments, and measures are in place to address these issues.	Cascade of audit report findings through portfolio Senior Management Teams.	2		31-May-2023	The Strategic Directors were messaged on the 29/03/23 with the internal audit outcomes and asked to cascade to Senior managers. Directors have confirmed that this has been shared and cascade. HSCP confirmed on 19/05/23 that they also actioned.	Chris Alliston; Pete Leonard; Lorraine Sanda
IAF PTT 011	HR and Payroll should ensure that all employee change forms / notifications are retained.	The Payroll and Systems Manager and the HR Co-ordinator will ensure that all payroll related information is scanned and retained in a central file, in line with document retention policy.	1		30-Jun-2023	All change forms are scanned and indexed.	Leeanne Greig; Donna Perrie
IAF PTT 013	iTrent Reporting Managers should ensure that an audit trail including	All managers will be reminded, through email cascade, of the	2		08-Mar-2023	An email was issued to managers on 11/05 reminding them and attaching the	Chris Alliston

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	supporting documentation is retained for overtime and additional payments.	overtime protocols and the need to retain supporting documentation / justification.				<p>overtime protocols. The email read:</p> <p>All</p> <p>Following a recent internal audit review of payroll transactions I wanted to remind managers that we have in place overtime protocols which should be followed when considering and agreeing overtime. The protocols are attached for your records but I would highlight the following:</p> <p>Where possible, work should be completed within the normal working week. Additional work should be absorbed in one of three ways. These are, in the order in which they should be used;</p> <p>i Where employees are employed in jobs operating within the terms of the Council's Flexible Working Hours arrangements, these should be used in the first instance to address short-term peaks and troughs in workload.</p> <p>ii Time off in Lieu (TOIL) – on the same equivalent basis as payment (i.e. if the member of staff would have been paid at x1.5 then equivalent time off is also calculated as x1.5 of hours worked)</p>	



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						<p>iii If the work cannot be carried out in either of the first two ways, pay for additional hours work in accordance with Terms & Conditions.</p> <p>Overtime should only be authorised when it is necessary to provide or continue to provide a statutory service or where an identified risk to the public or staff must be managed. Managers are expected to review the requirements of their service on a regular basis and allocate resources accordingly.</p> <p>Where overtime is considered unavoidable for operational or emergency purposes this should only be approved by a supervisor/manager after all other alternative working practices and ways of providing cover have been considered.</p> <p>Authorisation should only be provided by managers with written delegated authority to do so in accordance with Standing Orders. Clear evidence of authorisation must be documented and maintained for audit purposes.</p> <p>All overtime must be approved prior to it being worked unless there are exceptional circumstances.</p>	


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						Chris	
IAF PTT 014	The additional payments overpayment error should be investigated, rectified, and recovered.	At the time of this review action was being taken to recover the overpayment identified from the audit. All overpayments will be recovered in line with Council policy.	1		08-Mar-2023	Actions taken and recovered over 3 pays.	Donna Perrie
IAF PTT 015	The additional payments overpayment error should be investigated, rectified, and recovered.	Sundry Debtors provide a progress report on recovery of overpayments for leavers every six months which will be considered by Executive Senior Leadership Group together with the compliance report submitted by the Senior Manager – HR & Work Force Development.	1		08-Mar-2023	Reporting is now in place and the first report including information on Sundry Debtors was tabled at the ESLG on 26 April 2023	Lindsay Sim

IAF A10 SMD

Use and Control of Social Media

Substantial assurance






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SMD 001	The points relating to the content of the Social Media Policy and Guidelines should be considered when it is next updated.	Policy and Guidelines recognised as requiring revision during review of Communications Strategy. These points will be considered as part of these projects and incorporated if appropriate. Action Due date is as per new Communications Strategy Action Plan.			31-Dec-2022	Work is underway to refresh the Social Media and Networking Policy and Guidance. It is anticipated this will be complete in the Summer 2024. This policy will reflect the recommendations in the internal audit report.	Karen Payton
IAF SMD 002	The content of the social media training module should be revised and updated to reflect the updated Policy and Guidelines.	Need for training to be updated recognised during review of Communications Strategy. Update to be included within new Communications Strategy Action Plan. Action Due date is as per new Communications Strategy Action Plan.			31-Dec-2022	A training programme will be identified for employees following the finalisation of the Social Media Policy.	Karen Payton




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SMD 003	In reviewing the format and content of the comms highlight report consideration should be given to whether any additional corporate social media performance measures should be included.	Review of comms highlight report identified as necessary during review of Communications Strategy. Options for new format, content and frequency to be included within new Communications Strategy Action Plan. Action Due date is as per new Communications Strategy Action Plan.			31-Dec-2022	Consultation will be undertaken with SLG on whether to reinstate the comms highlight reports, the purpose of these and the content which would provide useful management insight. The production of comms highlight reports were ceased due to capacity and resource challenges.	Karen Payton

IAF A11 CHM

Care Home Residents' Monies

Limited assurance


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CHM 001	To reduce the security risk, precise details of where and how to locate the imprest tin should not be disclosed in the Procedures.	The location of keys will be removed from the 'Step by Step' Guide.	2		29-Feb-2024		Kimberley Hamilton
IAF CHM 002	A written policy is created for withdrawing monies by residents (or relatives) for personal use and a formal process is created for closing a resident's account by a relative or Solicitor.	A 'Step by Step' Guide to be created covering withdrawal of monies. This will include a formal process for closing a resident's account.	3		31-Aug-2024		Kimberley Hamilton
IAF CHM 003	A different person distributes the cash from that who updates and reconciles the master spreadsheet, with regular management checks undertaken and recorded.	Business Support staff will continue to distribute cash and reconcile daily. The Manager / Senior staff will audit the master spreadsheet and counter sign balance checks.	2		30-Apr-2024		Caroline Bridgeman
IAF CHM 004	Training should be introduced to cover banking requirements and specifically cash and valuable security.	Training to be arranged by the Manager liaising with Business Support Manager.	3		31-Aug-2024		Caroline Bridgeman
IAF CHM 005	The Business Support Administrator role profile to be reviewed and updated as appropriate to reflect the responsibilities of handling residents monies and valuables.	Business Support role profile will be reviewed and updated as appropriate.	3		31-Aug-2024		June Lang




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CHM 006	Items held in the valuables safe are witnessed / signed for by a relative or Solicitor. There should also be three monthly physical checks by management of the contents of this safe and to the contents list.	A form will be created to record three monthly management checks. Any valuables being deposited or withdrawn from the safe will require two signatures and a receipt issued.	2		30-Apr-2024		Caroline Bridgeman
IAF CHM 007	Receipts are issued and dated for all income received to ensure resident accounts are correctly updated and banking can be reconciled.	The Manager will remind all Senior staff to complete receipts for income received and adhere to the documented process.	2		30-Apr-2024		Caroline Bridgeman
IAF CHM 008	A second independent person should undertake the banking, along with regular monthly ad hoc management checks to provide assurance that residents monies and valuables are being safely stored.	A 'Step by Step' Guide will be written to ensure all staff are completing receipts for income and that two signatures are required for holding valuables. Finance will double check all banking paperwork against the bank deposits. The Manager / Seniors to check the banking activity and counter sign the banking paperwork.	2		30-Apr-2024		Caroline Bridgeman





IAF A13 PSA




Physical Income Security Arrangements 22/23




Limited assurance






Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 001	Written Cash Handling and Banking procedures should be developed and distributed to all cash handling sites within the Council. These procedures should consider the findings and recommendations made within this report and include arrangements for: • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include: •	Cash handling procedures will be issued at a corporate level.	2		30-Sep-2023		Lindsay Sim







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest fund and acceptable transaction; • Arrangements for distribution of funds; • Recording Imprest transactions; and • Imprest reconciliation, management checks, replenishment and process for collecting funds. All written premises specific cash handling and Imprest written procedures should be based on the Corporate Procedures and should incorporate the findings and recommendations made in this report. For example, regular checking of cash floats, developing and maintenance of safe logs, and defining Imprest holders and responsible Officers.						
IAF PSA 002	Cash floats should be counted at the start and end of each shift. The checking of cash floats should be recorded in a log and signed by the responsible Officer. Regular management spot checks of float balances should be undertaken. These checks should be recorded.	Registrars Float will be kept in the locked petty cash tin in the safe until required, where it will then be checked.	2		31-Aug-2023		Agnes Leighton
IAF PSA 003	Cash floats should be counted at the start and end of each shift. The checking of cash floats should be recorded in a log and signed by the responsible Officer. Regular management spot checks of float balances should be undertaken. These checks should be recorded.	A new procedure will be implemented within Education, for checking cash floats at the start and end of each shift. Management spot checks will also commence and be documented.	2		31-Oct-2023	Cash Floats are counted at the start and end of each shift. The floats being used are recorded in a log and signed in and out, also to say they are correct. Spot checks are also completed and recorded for Cash Floats and change tins.	Michael Boyle
IAF PSA 004	Cash floats should be counted at the start and end of each shift. The checking of cash floats should be recorded in a log and signed by the responsible Officer. Regular management spot checks of float	A new procedure will be implemented within Sport and Leisure, for checking cash floats at the start and end of each shift. Management spot checks will also commence and be documented.	2		31-Oct-2023	Cash is no longer taken at any of the 3 secondary school leisure desks with floats removed. Cash floats are counted at the start and end of each shift at Sauchie Hall &	Robbie Stewart




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	balances should be undertaken. These checks should be recorded.					recorded by the attendant. Safe contents log implemented Regular management spot checks of float balances are undertaken are recorded.. The taking of cash is being withdrawn at Sauchie from 30 April & the float will be removed. Safe contents log implemented	
IAF PSA 005	Management should undertake a review of transportation of cash by Council Officers to ensure the Officers and the income are adequately protected and insured. The transfer of cash from one person to another should be recorded by the signatures of both Officers involved. This record should be retained.	Transfers of cash will be recorded, for Education, as it leaves and enters the premises.	2		30-Sep-2023	Cash being transported between locations is now signed out of the location in which it is leaving by staff and the person transporting it. Once it reaches the rent office it is signed in. Logs are being keep for this	Michael Boyle
IAF PSA 006	Management should undertake a review of transportation of cash by Council Officers to ensure the Officers and the income are adequately protected and insured. The transfer of cash from one person to another should be recorded by the signatures of both Officers involved. This record should be retained.	Transfers of cash will be recorded, for Sport and Leisure, as it leaves and enters the premises.	2		30-Sep-2023	A review has been undertaken & a new process implemented for transporting cash. Signatures are required and retained by the Sport & Leisure team.	Robbie Stewart
IAF PSA 007	The transfer of cash from one person to another should be recorded by the signatures of both Officers involved. This record should be retained.	The process of signing at the time of distribution of the reimbursed Imprest will be reviewed and documented	2		30-Sep-2023		Ben Watson
IAF PSA 008	A management review should be undertaken to ensure that access to the cash office and safe is restricted for operational requirements. In	A register of authorised officers who access the safe will be prepared and displayed in a prominent place.	2		31-Aug-2023		Kimberley Hamilton; Agnes Leighton; Ben Watson









Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	addition, a register of authorised Officers with access to the safe should be developed.						
IAF PSA 009	A management review should be undertaken to ensure that access to the cash office and safe is restricted for operational requirements. In addition, a register of authorised Officers with access to the safe should be developed.	A register of authorised officers with access to the cash office will be prepared and reviewed.	2		31-Oct-2023	A register of authorised personnel is already in place within Alloa rent Office	Michael Boyle; Robbie Stewart
IAF PSA 010	A management review should be undertaken to ensure that access to the cash office and safe is restricted for operational requirements. In addition, a register of authorised Officers with access to the safe should be developed.	The Housing Officer and Repair Centre Advisor are the only people to have access to the safe at Kelliebank.	2		31-Aug-2023	Following the audit in 2023 actions were put into place including a safe contents sheet as well as a spreadsheet to track income and expenditure. This was carried out by Stuart Graham on behalf of HRA, Julie Russell and all actions completed. Since this time, the staff who have access to the safe have now moved from Kelliebank to Kilncraigs and no longer under the direct management of staff within Kelliebank. As such, the procedures put into place in July / August 2023 will now require amending by Julie Russell or her staff.	Stuart Graham
IAF PSA 011	The combination number of safes should be regularly changed or when a member of staff with knowledge of the combination leaves.	The combination number of the safes will be changed annually or when there is a change in staff, whichever is sooner.	2		31-Aug-2023	Following the audit in 2023 actions were put into place including a safe contents sheet as well as a spreadsheet to track income and expenditure. This was carried out by Stuart Graham on behalf of HRA, Julie Russell and all actions completed. Since this time, the staff who have access to the safe have now moved from Kelliebank to Kilncraigs and no longer under the direct management of staff within Kelliebank. As such, the procedures put into place in July / August 2023 will now require amending by Julie Russell or her staff.	Stuart Graham; Agnes Leighton; Ben Watson

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 012	An up-to-date contents log should be compiled and updated when income / items are deposited or removed from the safe and signed by the responsible Officers. This should be checked on a weekly basis. The safe should be locked throughout the day and only opened when depositing or withdrawing money / items.	A safe contents log will be prepared for all safes, which will be held in the locked safe. A record of monthly checks will also be documented.	2		31-Aug-2023	Following the audit in 2023 actions were put into place including a safe contents sheet as well as a spreadsheet to track income and expenditure. This was carried out by Stuart Graham on behalf of HRA, Julie Russell and all actions completed. Since this time, the staff who have access to the safe have now moved from Kelliebank to Kilncraigs and no longer under the direct management of staff within Kelliebank. As such, the procedures put into place in July / August 2023 will now require amending by Julie Russell or her staff.	Stuart Graham; Kimberley Hamilton; Agnes Leighton; Ben Watson
IAF PSA 013	More than one person should be involved at cash up to ensure segregation of duties and checking what is to be banked is banked. A maximum value to be held in the cash drawers at any one time should be determined before secure transfer to the safe. This should be written in the Cash Handling Procedures along with the safe limits which should not be exceeded.	A second registrar will be available to ensure segregation of duties for banking. Also, a maximum of £300 will be held in the cash drawer before transfer to the safe.	1		31-Aug-2023		Agnes Leighton
IAF PSA 014	More than one person should be involved at cash up to ensure segregation of duties and checking what is to be banked is banked. A maximum value to be held in the cash drawers at any one time should be determined before secure transfer to the safe. This should be written in the Cash Handling Procedures along with the safe limits which should not be exceeded.	Where there is a significant volume of money, mainly at the Speirs Centre, a second officer will be involved in the cashing up process. There will also be random spot checks by management	1		31-Oct-2023	Only one person in the Rent office cashes up the money due to staffing structure. All monies and bags are recorded on a log and signed out when they are collected by Loomis. This will be matched with the amount on the Capri system on reconciliation. There is no resource to allow 2 members of staff to complete this task.	Michael Boyle; Robbie Stewart

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						The safe insurance limit will never be exceeded as the volume of cash and frequency of lifts means we are well below this.	
IAF PSA 015	The cash float balance should be maintained with any extra cash held in the cash float banked as an 'over' of income. Imprest discrepancies should be recorded as an 'over' or 'short' in the next replenishment claim.	Discrepancies highlighted at the time of the audit have been investigated and resolved. Future monthly checks highlighting any further discrepancies will be reported to the line manager immediately and reported as an over and / or short.	2		31-Aug-2023	As above. Main user, custodian of safe and contents is Sam McGregor. No Petty Cash held in Rent Office	Michael Boyle; Stuart Graham; Agnes Leighton; Robbie Stewart
IAF PSA 016	Speirs Centre Management should review the number and level of floats to ensure the amounts are required to meet operational needs.	Floats will be reviewed and the appropriate number and value of floats will be retained.	2		30-Sep-2023	Floats have been reviewed and current number & level retained to meet current operational needs.	Michael Boyle; Claire Ford
IAF PSA 017	A review should be undertaken to identify measures to be put in place to reduce the risk of members of the public reaching into the Cash Office.	A review of the security of the cash office will be undertaken with any fixes being considered.	3		30-Sep-2023	New glass has been ordered and installed which has a much smaller opening meaning customers cannot reach in	Michael Boyle; Claire Ford
IAF PSA 018	All receipt books should be treated as controlled stationery, i.e. they should be securely stored. A record should be kept of receipt books in stock and when they have been issued for use. Written procedures for taking income if the cash recording system is unavailable should be developed and included in the Cash Handling Procedures.	Written procedures will be developed for the cash recording system taking into account the handling and storing of secure stationery.	3		30-Nov-2023	Secure stationery is kept within the safe until sold. Items such as green sacks and green tickets are signed out and a log is kept of remaining numbers.	Michael Boyle; Claire Ford
IAF PSA 019	Credit / debit card receipts should be stored in a locked drawer and the secure waste storage bag should be securely stored to ensure no receipts go missing. It should be investigated	Credit / debit card receipts to be stored in a locked drawer and the secure waste storage bag securely stored to ensure no receipts go missing.	2		30-Sep-2023	Credit card merchant copies are kept within a locked rent office until they are collected by confidential waste. This is done via the mail room. All bags are securely sealed before leaving the	Michael Boyle; Claire Ford

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	to establish if destruction company responsible for their disposals can uplift the bags from the premises instead of couriating the bags from office to office.					premises	
IAF PSA 020	A management review should be undertaken to establish if the merchant copy of the debit / credit card receipts could be printed with only the last four digits of the card number	Discussions to take place with Facilities Management to see if confidential waste can be uplifted from Speirs Centre.	2		30-Sep-2023	The card number is still on the merchant copy. These are disposed off securely as above Credit card machines are in the process of being upgraded which no not print the merchant copy receipts.	Michael Boyle; Claire Ford
IAF PSA 021	The weekly cash sheet for Sauchie Library should be amended to state amount of income counted to highlight if there are any overs or shorts.	The weekly cash sheet to be amended to state the amount of income counted to highlight if there are any overs or shorts.	2		30-Oct-2023	All branch income sheets have a place to record overs and shorts	Michael Boyle
IAF PSA 022	The filing cabinet used to store the cash float and income should be locked at all times and door to the back office should be closed when Sauchie Library is open.	Filing cabinet used to store the cash float and income will be locked at all times. The door to the back office will be closed when the Library is open.	2		30-Oct-2023	Staff member has been instructed to ensure the door is closed and drawer locked at all times	Michael Boyle
IAF PSA 023	All transfer of physical income from one Officer to another should be documented and evidenced by both parties involved. Any money stored in the safe should be pre-sealed in cash in transit bags ready to be collected, this will prevent any money going missing or being lost through inadequate storage / transport.	Leisure and Sports Development staff to ensure a log is kept of all cash deposited at Speirs Centre. This will entail documenting the amount leaving and entering different premises. It will be investigated as to the possibility of using cash in transit bags to transfer monies between sites.	1		31-Aug-2023	The transfer of cash from one officer to another is tracked through an income handling procedure & handover is recorded & retained for audit purposes. Cash held in Sauchie Hall safe is placed in sealed transit bags. All receipts are kept in the Sport & leisure office..	Robbie Stewart
IAF PSA 024	Library management should nominate an Imprest holder and depute for the Imprest fund.	Recruitment is underway for a Team Leader Sport Leisure and Libraries, once in post they will become the Imprest holder.	3		30-Oct-2023	Implemented	Robbie Stewart
IAF PSA 025	A review of safe security should be undertaken as a matter of priority.	A safe contents list will be implemented and reviewed weekly.	1		31-Aug-2023	New Bolt Down safe arrived and a space has been identified on the 4th floor wall,	Margaret Ure

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	This should include: • location / safe mobility; • Officer access and an agreed list of authorised Officers; and • an up-to-date safe contents list which is continually updated when income / items are moved to and from the safe. This should be checked on a weekly basis.	The safe will be moved to a more secluded area of the office. Advice will be sought on how to fix the safe to the floor / desk. The safe is insured up to £6,000 which will never be exceeded. Limited with collecting ordered monies as per Collection Team guidance, one day a week. Will review as to possibility of collecting the day it is needed rather than collecting and holding in the safe.				awaiting installation. The safe contents monitoring is in operation and is reviewed weekly and updated. The amount of money in the safe and the time money is stored for is minimised Rota and audit sheet in operation as well as an audit sheet where the person initials when they make the payment. To ensure there is a clear audit of who is doing payments should any queries ever arise.	
IAF PSA 026	A log should be maintained for resident valuables detailing resident name, each item held, when deposited, and should be signed by the resident / family member along with the Council Officer and the date the deposit was made. These deposits should be numbered on the log and correspond to a numbered sealed bag in the safe. A regular review of this log and contents should be carried out and checked whenever a resident leaves the home so the resident / family can be reunited with the valuables.	A safe contents log has now been completed detailing the residents' valuables held in the safe.	1		16-Aug-2023	Implemented	Kimberley Hamilton
IAF PSA 027	The drawer used to hold monies should be locked at all times.	A lockable cabinet will be obtained to store the cash income securely throughout the day.	2		30-Sep-2023		Agnes Leighton
IAF PSA 028	Consideration should be given to further restricting public access to the staff side of the reception area.	Public are restricted from accessing the staff side of the reception area. Due to the design of the office it is not possible to erect a door so a notice	2		30-Sep-2023		Agnes Leighton




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		will be positioned stating "No Public Access".					
IAF PSA 029	The Scottish Welfare Fund safe key and key for the key locker should be held in an alternative secure restricted location.	The key to the Scottish Welfare Fund safe has been removed to another secure location with limited access.	1		16-Aug-2023	Implemented	Ben Watson
IAF PSA 030	The cupboard used to hold the Imprest fund should be locked at all times with the key held securely.	The petty cash will be stored in the safe, which will be locked at all times.	2		30-Aug-2023		Agnes Leighton
IAF PSA 031	A list of Imprests and Imprest holders should be developed and provided to the Revenues Collections Team so reimbursement claims can be validated.	The Officer responsible for Imprest distribution now has access to the Council wide Imprest holder list.	1		31-Aug-2023		Ben Watson
IAF PSA 032	Consideration should be given to having two Officers responsible for collecting the replenishment cash.	Two person cash collection will be in place for collecting the replenishment cash.	1		31-Aug-2023		Ben Watson
IAF PSA 033	A review of the shortage should be undertaken with the bank and the difference refunded to the Council if relevant.	The £30 discrepancy was an error by the bank, this was corrected and a further £30 was deposited into the bank.	1		16-Aug-2023	Implemented	Ben Watson
IAF PSA 034	A review should be undertaken to identify the source and purpose of the unaccounted money held in the safe. This money should be banked if it is not required as cash.	The unaccounted cash of £2,240 was cash held on behalf of Team Leader – Corporate Accountancy. This was held for emergency cash during the early stages of the pandemic. This cash will be paid back into the bank.	1		31-Aug-2023		Ben Watson
IAF PSA 035	Segregation of duties should be enforced in the operation of the Imprest. This should include independent checks of funds at the ordering and collection stage, monthly reconciliations, and random spot checks by management.	All cash handling will involve two people to ensure segregation of duties.	1		31-Aug-2023		Ben Watson
IAF PSA 036	Consideration should be given to holding daily takings in the safe prior to collection for banking.	All monies will be moved daily to the safe on site and no longer held in the locked cabinet. This will be cashed	3		31-Aug-2023	Safe has now been moved to Kilncraigs (Circa January 2024)	Alison Morrison





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		up daily and moved to increase income security.					

IAF A14 LBN

Leisure Banking 21/22

Assurance level n/a


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBN 001	The points relating to the content of the Leisure banking guidance should be considered when it is next updated.	Current Leisure Banking guidance will be reviewed in liaison with Finance, and with consideration of Internal Audit suggestions.			31-Jul-2022	Implemented	Lynda McDonald
IAF LBN 002	Leisure Services staff job descriptions should be updated to ensure they reflect the revised guidance and in particular, daily recording of leisure income, secure storage, transfer, and banking responsibilities.	Job profiles will be reviewed and updated to reflect updated roles and responsibilities, and guidance			31-Jul-2022	As per the Internal Audit – Review of Physical Income security arrangements – final report Dec 23: due to the updated procedures, removal of cash handling & induction process the job profiles for Fitness Coaches & leisure Attendants do not need to be updated. The updated job profiles for the leisure Co-ordinator & Facilities Support for leisure are currently going through the official job grading process with HR.	
IAF LBN 003	no segregation of duties in the day to day Leisure collection arrangements with the same Leisure Attendant being responsible for receiving income, cashing up income, preparing and securing income for banking; the daily banking records were unclear and incomplete; no periodic independent management checks on the income collection and banking arrangements; no regular reconciliations by Leisure Services of Scuba income to income received at the bank.	Requirements will be covered in revised guidance as detailed in Management Action 1 above.			31-Jul-2022	Implemented	Lynda McDonald



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBN 004	no regular suspense account reconciliations by the Accountancy Team.	Regular suspense account reconciliations will be carried out by Accountancy.			31-Jul-2022		Helen Coleman
IAF LBN 005	During our visits we noted a number of issues specific to particular premises.	A review of revised guidance taking account of detailed premise specific findings will be undertaken.			31-Jul-2022	Any issue specific issues identified at leisure venues have been addressed in AF A09 LBF	
IAF LBN 006	In our view, management checks remain an important part of the internal control framework and need not be a time consuming process. As such, periodic management checks on income collection arrangements should be introduced. These checks should include reviewing cash handling arrangements; ensuring that correct procedures are being followed (e.g. receipts issued), that cashing up is taking place at the correct time (e.g. staff are not closing facilities early) and that this covers all tills. Management checks should be visible to as many staff as possible and a complete audit trail should be retained.	A review of revised guidance taking account of detailed premise specific findings will be undertaken.			31-Jul-2022	Management checks have been reinstated with Kilncraigs reception following reopening in March 24. Management checks have been implemented across the Sport & Leisure team including the recording of this.	
IAF LBN 007	Accountancy Team should consider what action (including formal write off) may be required to clear the long standing balance on the Leisure Suspense Account	Leisure Bank Suspense Account balance will be considered in line with the corporate write off policy			31-Jul-2022		Helen Coleman




IAF A15 CFM

Procurement - Contract Monitoring - Facilities Management Repairs and Maintenance 21/22

Assurance level n/a

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CFM 001	Advice should be sought from Legal Services and the Procurement Manager regarding the current level of expenditure with the facilities repairs	The Head of Resources and Governance and the Head of Housing and Community Safety to discuss and agree how to report to elected			28-Feb-2018	Senior Internal Auditor recorded recommendation as cancelled on 25 August 2021. During the exercise to update the recommendation status on	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	and maintenance contractor. This should include the steps necessary to report the level of spend to elected Members, and should be factored into future procurement planning in this area.	Members. As noted in paragraphs 3.19 and 3.20 a revised procurement approach is being developed.				Pentana it become apparent that some recommendation had been superseded or were no longer applicable. This recommendation was recorded as cancelled due to the length of time that had passed since the audit and because we know from attendance at Audit Committee that any issues in relation to non compliance with Contract Standing Orders are being reported (to the Audit Committee).	
IAF CFM 002	Consideration should be given to building on existing finance system functionality through the inclusion of a contract reference field in the Tech One Finance System. Thereafter, regular system generated expenditure reports should be produced by all contract managers to monitor overall contract spend, with reports set up to capture variations in spend in excess of 10%.	The Tech One team will look at how this can be implemented.			31-Mar-2018	<p>Consideration has been given to this as part of Techone, although this is a major piece of work that remains under development as follows.</p> <p>There is existing functionality in TechOne. Contract references are now required for all contracts over £10,000, however it is not a mandatory field for those under £10,000. This is being considered for implementation at a future date and as such it is on the current list of business improvement tasks.</p>	
IAF CFM 003	The issues relating to the quotation and inspection regime should be addressed.	There is limited capacity to inspect work so this will be targeted. Experience from Housing indicates that pre-inspections can delay work and add little value to routine works. The emphasis will be on getting accurate diagnosis when the fault is reported and controlling the way orders are sent. The new contract arrangements will also lend themselves to more accurate estimating, job costs, and monitoring. There will also be thresholds for inspection dependent on the value of			30-Apr-2018	<p>Update from Owen Munro on 24 August 2021:</p> <ul style="list-style-type: none"> Revenue repairs are inspected as much as possible Examples such as reactive works such as Damp Term Contract are inspected prior to works getting instructed. Year on year this has delivered a saving . We put in place an Damp Term Contract in 2016 and annual spend on this is in the region of £100,000. 	




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		the order. We expect partners to focus on getting it right first time.				<p>Previously the Housing Service were spending £250k per year on Damp and Rot Eradication</p> <ul style="list-style-type: none"> This has been achieved through placing expertise at the front end of the process <p>We have delivered savings on our electrical contracts through doing the same – having a dedicated skilled resource at the front end of the process .</p>	
IAF CFM 004	Handover of contract management responsibility should be formally recorded, and should include all contract management and monitoring arrangements transferred between officers.	Process to be developed.			31-May-2018	Senior Internal Auditor (Graham Templeton) recorded recommendation as cancelled on 25 August 2021. During the exercise to update the recommendation status on Pentana it become apparent that some recommendation had been superseded or were no longer applicable. This recommendation was recorded as cancelled due to the length of time that had passed since the audit and because we know from attendance at Audit Committee that any issues in relation to non compliance with Contract Standing Orders are being reported (to the Audit Committee).	
IAF CFM 005	The performance meetings between the contract manager and supplier should continue, and should be minuted, with action points recorded and progressed.	To ensure clarity over agreed actions.			31-May-2018	<p>Update from Owen Munro on 24 August 2021:</p> <p>Progress meetings are held with all our contracts on Teams or on site</p>	
IAF CFM 006	Contract extensions should be authorised in compliance with the Contract Standing Orders. Evidence of this authorisation should be retained for all contract extensions.	Specifically within this contract Housing Services to lead. The wider policy implications to be taken up by Resources and Governance as per recommendation 4.			31-May-2018	Senior Internal Auditor (Graham Templeton) recorded recommendation as cancelled on 25 August 2021. During the exercise to update the recommendation status on Pentana it become apparent that some recommendation had been superseded	


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						or were no longer applicable. This recommendation was recorded as cancelled due to the length of time that had passed since the audit and because we know from attendance at Audit Committee that any issues in relation to non compliance with Contract Standing Orders are being reported (to the Audit Committee).	

IAF A15 RSG

Refugee Scheme Governance 22/23

Substantial assurance





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF RSG 001	The Strategic Director for Place should ensure that an update report is prepared and presented to the Council and include the latest position and progress of the Ukraine Displaced Persons Resettlement Scheme.	A progress report will be presented to the Audit and Scrutiny Committee on the latest position and progress of the Ukrainian Displaced Persons Resettlement Scheme.	3		31-Mar-2024	This item has been placed on the forward plan for Audit and Scrutiny Committee of 13 June 2024	Pete Leonard
IAF RSG 002	The Housing Support Team should conduct quarterly reconciliations between any income received and expenditure incurred in relation to Ukrainian refugee schemes.	Quarterly meeting schedule with the Service Accountant team to be set up to reconcile expenditure and income for the duration of the Ukraine project.	2		31-Mar-2024		Wilson Lees
IAF RSG 003	The Housing Support Team should ensure that Written Cash Handling Imprest Procedures are developed and distributed to all responsible officers. These Procedures should include: • Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest Fund and acceptable transactions; • Arrangements for distribution of funds; • Recording Imprest transactions and issue of receipts; and • Imprest reconciliation, management checks,	Cash handling and imprest procedure to be drafted and filed with Housing Support procedures. Staff to be made aware of the procedure and requirements to comply.	3		31-Mar-2024		





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	replenishment and process for collecting and security of funds.						
IAF RSG 004	The Housing Support Team should ensure that the development and issue of reports to the Scottish Government (including financial income and expenditure data) is completed as quickly as possible.	The Housing Support team will monitor and comply with reporting deadlines to the Scottish Government	2		31-Mar-2024		Wilson Lees






IAF A15 UPC

Use of Purchase Cards

Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF UPC 001	Contingency arrangements should be established for the event of the Procurement Manager's absence. In addition, significant decisions in relation to purchase cards should be monitored by an independent officer.	Although the Procurement Manager is a "single point of dependency", two other officers have the same level of access to the Barclaycard Centre Suite system. A review of the process will be undertaken to establish and provide adequate contingency arrangements.	2		31-Dec-2024		Lindsay Sim
IAF UPC 002	Contingency arrangements should be established for the event of the Procurement Manager's absence. In addition, significant decisions in relation to purchase cards should be monitored by an independent officer.	Although the Procurement Manager is a "single point of dependency", two other officers have the same level of access to the Barclaycard Centre Suite system. A review of the process will be undertaken to establish and provide adequate contingency arrangements.	2		31-Dec-2024		Derek Barr
IAF UPC 003	The Purchase Card Policy and Procedures Guide should specify whether budget holders should be a line manager, a Head of Service, or a Director.	The Purchase Card Policy and Procedures Guide will be revised to ensure clarity.	3		31-Aug-2024		Derek Barr
IAF UPC 004	The identified issues regarding purchase card authorisation limits should be addressed: the limits should	Whilst the purchase card authorisation limits are checked informally each month, formal checks	2		30-Sep-2024		Derek Barr

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	be checked on a quarterly basis; checks should be made to ensure that the limits revert to their normal amounts after any temporary changes; and line managers should be informed of any temporary changes to limits.	will be undertaken on a quarterly basis as per the recommendation. Currently, line managers submit the requests for changes to limits and are informed of any changes. They are also provided with a timetable on when the levels will revert to the original amounts. Alternatively, a revised delegated authority application is made to change these figures on a more permanent basis. Both sets of records of these changes will be improved going forward.					
IAF UPC 005	The three occasions where a cardholder's single transaction limit has been exceeded should be investigated.	These transactions will be investigated.	2		31-Aug-2024		Derek Barr
IAF UPC 006	All cardholders should be reminded each month of the requirement for them to provide a completed transaction log and supporting documentation by the 10th of the month following the statement date. Consideration should also be given to amending the authorisation limits for cardholders to £0.00 (effectively blocking the purchase cards) where there has been a failure to provide the necessary documentation on time. The limits can be restored to their normal amounts when the documentation is provided.	Cardholders will be reminded each month (when the statements are issued) of the requirement for them to provide a completed transaction log and supporting documentation by the 10th of the month following the statement date. Consideration will also be given to amending the authorisation limits for cardholders to £0.00 (effectively blocking the purchase cards) where there has been a failure to provide the necessary documentation on time.	2		31-May-2024		Derek Barr
IAF UPC 007	Consideration should be given to creating a list of approved suppliers for purchase card transactions.	Consideration was previously given to creating such a list, but due to cost and time requirements to create such a list this was not progressed.	3		13-May-2024		Derek Barr
IAF UPC 008	Purchase card expenditure on travel and subsistence should be challenged by line managers authorising log	The Procurement Manager advised that they challenge travel and subsistence expenditure. Further	2		31-Aug-2024		Derek Barr


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	sheets.	guidance will be provided to cardholders and their line managers as part of the Purchase Card Policy and Procedures Guide revision (at recommendation 2) to ensure greater clarity.					
IAF UPC 009	The purchase card payments to prohibited suppliers should be investigated.	The Procurement Manager reviews payments to these suppliers each month and they are challenged and investigated where appropriate. The Procurement Manager has agreed to review these transactions.	2		31-Aug-2024		Derek Barr
IAF UPC 010	Reconciliations between the ledger and the bank account for purchase card transactions should be conducted each month.	To ensure that purchase card transactions are being reconciled to the bank account, a review will take place.	2		31-Dec-2024		Les Aitken
IAF UPC 011	Reconciliations between the ledger and the bank account for purchase card transactions should be conducted each month.	To ensure that purchase card transactions are being reconciled to the bank account, a review will take place.	2		31-Dec-2024		Steven Henderson
IAF UPC 012	The discrepancies between the Procurement Manager's data and the data that has been reported on the Council's website should be investigated.	There was an error in the Council website data which has now been rectified by the Procurement Manager and it matches the Procurement annual report figures. The difference between this data and that which was provided by the Procurement Manager (75 transactions with a cumulative value of £8,321.11) will be investigated.	2		31-Aug-2024		Derek Barr
IAF UPC 013	The points relating to purchase card rebates should be addressed: the reasons for the discrepancies in the rebate amounts should be ascertained; the purchase card rebate percentages for annual expenditure above £250,000 should be ascertained; the reasons for not qualifying in 2019/20 should be	The points relating to purchase card rebates will be addressed.	2		31-Aug-2024		Derek Barr



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	determined; records of all expected and actual purchase card rebates received for each year should be maintained; the 2021/22 purchase card rebate should be confirmed with Barclaycard; and the purchase card rebate income that is generated for each year should be coded to the ledger and transaction reports that confirm the receipt of this income should be made available. The rebate income received should also reconcile to the expected amount.						

IAF A16 HRC

Housing Rent Collection and Arrears Management 19/20

Substantial assurance




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF HRC 001	The Revenues Team have no up to date written procedures in place for some of their key processes. This includes: raising charges and annual billing; identifying, recording, and allocating payments received; reconciliations; management of suspense accounts; issuing accounts to Sheriff Officers; and identifying and processing write-offs. The Housing Rent Collection and Arrears Management roles and responsibilities of the Revenues Team, Accountancy Services or Housing Services are not formally recorded. This could be recorded in written procedures and referred to in a formal Rent Management Policy.	Written procedures to be prepared for written for key Housing Rent Collection and Arrears processes. To include: reconciliations, management of suspense accounts, issuing accounts to Sheriff Officers, write offs, raising charges and annual billing, identifying, recording and allocating payments received.			31-Aug-2020	Some progress has been made on documenting main tasks and this will continue to be taken forward following implementation of the Finance and Revenues Restructure and Housing Restructure. Sundry debt procedures including issuing accounts to Sheriff Officers and write-offs are planned to be completed during the review of sundry debt currently underway. This has been delayed due to the additional workload within Revenues supporting individuals and businesses during the pandemic.	Lindsay Sim







Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF HRC 002	A control sheet should be introduced to record the completion of each of the key stages of the annual billing process. This should also be used to record the details of the Revenues Team sample checking.	An annual billing control sheets will be produced and used to record the key stages of the annual billing process including checking accounts and sign off and will record officers involved			31-Aug-2020	Update from Chief Finance Officer – August 2023 Annual billing control sheets are in place. Checks and sign off to be added.	Lindsay Sim
IAF HRC 003	The Corporate Debt Recovery and Write Off Policy records that Revenues have the 'authority to write-off debts up to the value of £20 "if all avenues for recovery have been exhausted and the debt is more than 2 financial years old'. There are a number of accounts that fall into this category and these should be actioned. In addition, accounts with arrears less than £50 are not passed to the Sheriff Officers for collection. This de minimis level should be included in the Policy (when it is next reviewed) and the procedural instructions	In accordance with the Corporate Debt Recovery and Write Off Policy Revenues will write off debts up to the value of £20. The minimum level of debt on accounts that will be passed to the Sheriff Officers will be included in the next annual update of the Corporate Debt Recovery and Write Off Policy			31-Aug-2020	Update from Chief Finance Officer – August 2023 Accounts where outstanding debt <£20 and > 2 years old where all recovery options have been exhausted to be identified by the new temporary credit controller starting June 2023 as part of overall debt recovery plan. Policy has not yet been reviewed. Will incorporate into next review due by 31 March 2024.	Lindsay Sim



IAF A16 SSB




Supplier Set Up and Supplier Bank Account Changes 22/23

Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SSB 001	Review to be undertaken on the TechOne System Administrator role to ensure that it is sufficiently resourced and responsibilities are clearly defined.	A review is undertaken of the System Administrator role to ensure that it is sufficiently resourced, and responsibilities are clearly defined.	1		30-Nov-2023		Lindsay Sim
IAF SSB 002	An Access Control Policy should be developed for TechOne.	Consideration will be given to developing an Access Control Policy.	1		31-Dec-2023		Helen Coleman
IAF SSB 003	Regular reviews of user access levels should be introduced. For example, checks to ensure access is still required and at the appropriate level.	There is only one profile within TechOne which provides access to change supplier bank details which is currently allocated to three users.	1		31-Dec-2023		Helen Coleman





Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		The Business Analyst, who sets up the new TechOne users and makes changes to existing TechOne user access, is aware of this specialist profile and the risks of allocating it to users.					
IAF SSB 004	Consideration should be given to updating the New Supplier Guidance.	Updating the New Supplier Guidance will be considered.	3		30-Nov-2023		Lindsay Sim
IAF SSB 005	Management review on a quarterly random 10% sample of new supplier details and changes to bank account details should be introduced and recorded.	Management review of random 10% sample to be undertaken quarterly.	2		30-Sep-2023	Completed.	Helen Coleman
IAF SSB 006	A review of the Supplier Account Update Guidance should be undertaken and specifically updated to include the requirement to record the contact number used to validate the authenticity of any changes.	Supplier Account Update Guidance to be reviewed. Consideration will be given to adding additional columns to the spreadsheet as a checklist e.g. telephone number from TechOne supplier record used, existing/previous bank detail supplied by supplier, confirmed sort code, and bank details.	3		30-Sep-2023	Completed	Helen Coleman
IAF SSB 007	A report is developed that records all supplier changes in TechOne.	The "Date changed" and "Changed by" are available for selection in the custom column option in the Creditors Accounts function in TechOne. Further review can then be undertaken using the "view audit details" when viewing individual creditor accounts.	2		21-Jun-2023	Complete	Helen Coleman
IAF SSB 008	The issues arising from Internal Audit testing of changes made to suppliers in relation to supporting documentation should be addressed.	Agreed, guidance will be updated to state that full backup details are to be recorded.	3		30-Sep-2023		Helen Coleman
IAF SSB 009	The issues arising from Internal Audit's analysis of the supplier database to identify potential duplicate suppliers should be investigated and	The figures for potential duplicate suppliers presented in paragraph 3.19 include inactive accounts. We consider that inactive suppliers need	2		31-Dec-2023	Completed	Derek Barr; Helen Coleman

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	addressed.	to be removed from the analysis as these are not available to be used and therefore do not expose the Council to risk or loss. Further work on the list supplied has been undertaken to remove inactive suppliers and this identified the following duplicates which require further review: • 11 active duplicate suppliers; and • 60 active suppliers with duplicate bank accounts. It is expected that there will be valid duplicates. Examples of which are noted below. This is not an exhaustive list. • Some suppliers are both trade creditors and non trade creditors. • Some suppliers are set up with different locations but with the same the same parent name for the purposes of ensuring appropriate payment is made to either head office or a regional location This is clear on the invoice requirements. A review of the duplicates identified above will be undertaken and thereafter the supplier database will be reviewed annually.					
IAF SSB 010	Regular management review is undertaken and recorded of the supplier database including checks to ensure that: • supplier records are complete;	The Procurement Manager undertakes a review of suppliers in first quarter of the financial year as part of the preparation of the annual submission to the Scottish Government. Most "Active" records are up to date. The checks undertaken as part of this review will be recorded.	2		29-Jun-2023	Completed	Derek Barr
IAF SSB 011	Regular management review is undertaken and recorded of the supplier database including checks to ensure that: • credit terms are	It is anticipated that the standard 30 days credit terms will be included in the Council's updated Financial Regulations which are due to be	2		30-Sep-2023	Completed	Derek Barr; Helen Coleman

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	appropriate, consistently applied, and in line with Councils terms	presented to Council on 29 June 2023. A review of credit terms will be undertaken to ensure they are appropriate for the relevant Industry sectors and contractual obligations.					
IAF SSB 012	Regular management review is undertaken and recorded of the supplier database including checks to ensure that: <ul style="list-style-type: none"> suppliers that have not been used for a period of time are deactivated. 	The deactivation report was run on 3 April 2023. 814 supplier accounts were made inactive.	2		21-Jun-2023	Complete	Helen Coleman
IAF SSB 013	Evidence of procurement checks of the supplier database should be retained and formalised in TechOne database management guidance.	Supplier database is reviewed annually in the first quarter of each year by the Procurement Manager as noted in recommendation 9 above. Evidence is retained in a secure directory. The Procurement Manager downloads the full chart of account file and checks for obvious trade and non trade creditor discrepancies and alters the supplier file accordingly. At this time the TechOne deactivation process is run to make inactive AP accounts that have had no activity in two years.	2		21-Jun-2023	Complete	Derek Barr
IAF SSB 014	In relation to bank account changes: The need for authorisation arrangements when creating or amending supplier details should be considered. Consideration should be given to requiring suppliers to provide their previous bank account details when requesting a bank account change. All supporting documentation in relation to bank account changes should be retained on the supplier record. The changes log spreadsheet should always detail the specific method of verification checks carried out including recording the phone	Recommendations will be considered as part of the review of the Supplier Account Update Guidance.	2		30-Sep-2023		Helen Coleman


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	number used to contact the supplier.						

IAF BSC Building Security 18/19 Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 001	Corporately, there is no officer with overall responsibility for developing, disseminating, and enforcing Building Security standards. This has lead to a disjointed approach to security throughout the Council's operational estate.	New Senior Manager (Property) will have strategic responsibility for Building Security. Post due to be filled following related organizational redesign consultation.			31-Dec-2019	Strategic Director Partnership and Performance advised on 03 September 2021: Completed. A new Senior Manager for property has been appointed as part of the Place function design.	Chris Alliston
IAF BSC 002	There is no corporate security guidance. Any security guidance that is in place is on a per building basis and is limited to the control of visitors. There is no clear desk policy.	New Senior Manager (Property) will be responsible for sourcing professional expertise to assist with the development of robust security standards and guidance.			31-Dec-2019	This work was delayed due to vacancies, turnover in the position of Senior Manager (Property) and the pandemic response. It is superseded by developments associated with Martyn's Law, currently en passage through the UK Parliament. Statutory guidance on security policy and risk assessments is expected from the Home Office in late 2023/early 2024.	Chris Alliston
IAF BSC 003	A policy is not in place setting out the definition of a 'security breach' and the process for recording, investigating, and reporting these breaches. This may lead to a lack of understanding over what constitutes a security breach, an inconsistent approach to investigating and reporting security breaches, and ultimately, a failure to share lessons learned so that similar issues are not encountered at other Council premises.	A policy will be prepared that aligns with reporting health and safety incidents at work. Staff development will be provided once the policy is agreed.			31-Dec-2019	This work was not delayed due to vacancies and turnover in the position of Senior Manager (Property) and the pandemic response. It is superseded by developments associated with Martyn's Law, currently en passage through the UK Parliament. Statutory guidance on security policy and risk assessments is expected from the Home Office in late 2023/early 2024.	Chris Alliston
IAF BSC 004	None of the staff that we spoke to during our visits had received any training on their roles and	This will be reviewed in the context of training for duty holders			31-Dec-2019	Strategic Director Partnership and Performance advised on 03 September 2021:	Chris Alliston



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	responsibilities in relation to building security.					Two premises duty holder training sessions have been provided. Further sessions are planned acknowledging staff turnover necessities this is an ongoing process. Update report from Strategic Director due to go to Audit Committee on 30 September 2021.	


IAF CON **CONTEST, Prevent and Serious Organised Crime Readiness 18/19** **Substantial assurance**


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CON 001	The points relating to the Serious Organised Crime delivery plan should be addressed.	The self assessment completed in 2016 and the action plan on Serious and Organised Crime will be revised. This will aim to reflect updated actions and areas for improvement along with owners for delivery. These will also include target dates in the action plan to provide clarity on pace of change.			31-Mar-2022	This agreed action has been incorporated into the Directorate Business Plan 2023/24. Whilst no updated guidance or reporting requirements is in place relating to the new Serious Organised Crime strategy, work is underway to update the self assessment completed previously. Engagement with Police Scotland at a national level has also taken place to ensure linkages with planned national development work. Relationships are also in place with local Police lead for serious organised crime through formal CONTEST arrangements.	Chris Alliston



IAF EAM **Education Asset Management 20/21** **Assurance level n/a**


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF EAM 001	There was no evidence of formal project governance arrangements for the Primary Schools Early Years Bundle. In most projects there has been substantial changes to the project scope, design, and costs. From the project documentation reviewed it would appear these were agreed by the Programme Manager with no record of any scrutiny or challenge from Senior Officers within People or Place Directorate or the Strategic Leadership Group. There was also no record of the changes to project scope and costs being raised by the Programme Manager with Senior Officers. In future for Hubco projects: <ul style="list-style-type: none"> • the internal governance arrangements should be documented; • the Project Sponsor should be a Strategic Director; • a reporting timetable should be prepared stating the frequency of Progress Reports to Capital Operations Group, Strategic Leadership Group, and elected members; 	In response to a number of issues which came to light during the summer of 2020, significant improvements have been made in oversight and governance processes in relation to education asset management. The findings, learning and recommendations from this audit have informed current practice. From September 2020, the Strategic Directors for People and Place have jointly chaired monthly Learning Estates Strategy Group meetings. Membership of this group includes the two SDs, Chief Education Officer, Chief Financial Officer, Monitoring Officer and Senior Manager, Property; plus other officers involved in the delivery of the programme. These arrangements are documented. Progress review meetings between the SDs for People and Place and the Conveners of People, Place and Planning also take place on a monthly basis. Financial performance is also monitored by the Capital Operations Group, and is reported to Elected Members via Capital Outturn reports to the Audit Committee.			31-Dec-2021		Pete Leonard; Lorraine Sanda
IAF EAM 002	There was no evidence of formal project governance arrangements for the Primary Schools Early Years Bundle. In most projects there has been substantial changes to the project scope, design, and costs. From the project documentation reviewed it would appear these were agreed by the Programme Manager with no record of any scrutiny or challenge from Senior Officers within People or Place Directorate or the	The Council's Programme Management Office and project management framework are set to be enhanced by the new Strategic Director for Transformation as part of the Be The Future roadmap. Capacity planning and risk management will be a key consideration of the roadmap. Meantime, interim project team arrangements are in place across the People and Place Directorates. The scope of further projects procured via			31-Dec-2021	Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 1 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) Pete Leonard and Lorraine Sanda provided the minutes and action points at Working Papers 01-13 . These record and demonstrate the range of issues being discussed. The governance arrangements for the Learning Estates	


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Strategic Leadership Group. There was also no record of the changes to project scope and costs being raised by the Programme Manager with Senior Officers. In future for Hubco projects: <ul style="list-style-type: none"> • the Council's Project Management Framework should be applied, in conjunction with appropriate support / resource from the PMO; • a properly resourced and experienced internal Project Team should be in place with the necessary professional input; and • the scope should be reviewed to ensure the project can be categorised as a major construction infrastructure project. 	Hubco is considered by the Learning Estate Strategy Group.				<p>Strategy Group were agreed at the meeting on 07 December 2020 (minutes at working paper 03) the relevant papers are at working papers 23-24.</p> <p>Pete Leonard and Lorraine Sanda These minutes are at working papers 14-22.</p> <p>Pete Leonard and Lorraine Sanda These minutes / agendas are at working papers 25-29.</p> <p>Pete Leonard confirmed in email of 07 January 2022 that:</p> <p>Property: Interim lead for programme management and updates to LES group is Owen Munro, Team Leader in Property Team. Project coordinators include Stuart Kennedy, Colin Hamilton and Catherine White. Education: Ben McGinley is seconded until 2023 to carry out capacity planning and suitability reports.</p> <p>See Working Papers 30-31.</p> <p>Conclusion Recommendation Fully Implemented – Recorded On Pentana.</p>	
IAF EAM 003	The new Learning Estates Group should agree to commission a phased programme of comprehensive building fabric / services / structural integrity surveys on all learning estate buildings.	The process of procuring the surveys is at an advanced stage. The contract documents are currently being prepared for a 2 year Term Contract through Hubco. Legal Services are finalising these.			30-Jun-2021	<p>As part of the Internal Audit exercise to update recommendations in Pentana in August 2021 - the Strategic Director (PL) confirmed that this recommendation had been addressed.</p> <p>Surveys have begun on the top 5 priority sites identified by the learning estate strategy group in conjunction with the conveners of People and Place. Further surveys will be rolled out across the</p>	Pete Leonard


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						wider estate over time. Initial discussions have taken place with Hubco to take forward options appraisals for the same 5 priority sites.	
IAF EAM 004	The new Learning Estates Group should agree to commission a phased programme of comprehensive building fabric / services / structural integrity surveys on all learning estate buildings.	The output of this work will inform future options appraisals to shape the next iteration of the Learning Estate Strategy and subsequent decisions of Council.			31-Dec-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 2 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File)</p> <p>Owen Munro provided supporting documentation in email of 21 December 2021 and Pete Leonard in email of 07 January 2022. Recent surveys at Working Papers 32-34 and 36-37. Asset Management Master Programme at Working Paper35. Project Update headlines at Working Papers 38-39. Letter of Intent at Working Paper 40.</p> <p>Pete Leonard confirmed in email of 07 January 2021 that:</p> <p>Chart not available.</p> <p>Service redesign is being considered as part of the 2022/23 budget setting process. Initial presentation to ESLG taking place on 19/01/22</p> <p>Advertisements and interviews for QS role were carried out twice, with no suitable candidate being identified. Post remains unfilled.</p> <p>Asset Management role remains unfilled as it is being rolled up into overall redesign plans.</p> <p>Conclusion Recommendation Fully Implemented –</p>	Pete Leonard

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						Recorded On Pentana.	
IAF EAM 005	The Strategic Director (Place), Senior Manager Property, and Team Leader Planned Works and Compliance should formally review the resource requirements of the Planned Works and Compliance Team. This should include professional and project support office resource. Ownership of the Learning Estates Strategy should be with the Strategic Director (People), and the Strategic Director (Place).	Interim roles and responsibilities within the Property team have been agreed and a formal service redesign process is underway to develop a sustainable delivery model. Council has approved additional funding from the Transformation Fund for fixed term posts for a Quantity Surveyor and Asset/Programme Manager and these roles are going through the recruitment process.			31-Oct-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 2</p> <p>Owen Munro provided supporting documentation in email of 21 December 2021 and Pete Leonard in email of 07 January 2022. Recent surveys at Working Papers 32-34 and 36-37. Asset Management Master Programme at Working Paper 35. Project Update headlines at Working Papers 38-39. Letter of Intent at Working Paper 40.</p> <p>Pete Leonard confirmed in email of 07 January 2021 that:</p> <p>Chart not available.</p> <p>Service redesign is being considered as part of the 2022/23 budget setting process. Initial presentation to ESLG taking place on 19/01/22</p> <p>Advertisements and interviews for QS role were carried out twice, with no suitable candidate being identified. Post remains unfilled.</p> <p>Asset Management role remains unfilled as it is being rolled up into overall redesign plans.</p> <p>Conclusion Recommendation Fully Implemented – Recorded On Pentana.</p>	Pete Leonard
IAF EAM 006	In future projects stringent review should be undertaken of internal project members skills, qualifications,	Agreed. This will be considered as part of the Property Service Redesign. Meantime, the current			31-Oct-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 3</p>	Pete Leonard


Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	and experience of working on projects of a similar scope, scale, complexity to ensure future partnership projects are correctly resourced. This should include ensuring line of communication, handover arrangements if someone leaves, change control responsibilities, and delegated authorities are clearly understood; and that roles and responsibilities are fully documented.	delivery team members meet this criteria.				(Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) See Working Papers 30-31 . Pete Leonard confirmed in email of 07 January 2021 that it will be applied in the case of Owen Munro leaving the organisation in February 2022. Conclusion Recommendation Fully Implemented – Recorded On Pentana.	
IAF EAM 007	In future for Hubco projects: the roles and responsibilities of the internal Project Team should be clearly documented. This should include: <ul style="list-style-type: none"> • specifying from the planning stage the role of the internal Project Team in comprehensively defining the initial project scope; • determining and documenting the internal Project Teams involvement in each stage of the Hubco Project Process (Pre NPR, NPR, Stage 1, Stage 2, Contract Finalisation, and Project Completion); • specifying the internal review, monitoring, and scrutiny that will be necessary of Tier 1 and Tier 2 contractors at the design, costing, and construction stages; and • specifying the action to be taken by Hubco and the internal Project Team if the cumulative project value exceeds the agreed budget. In relation to the New Project Request: <ul style="list-style-type: none"> • must describe what the aims and objective of the project are together with detailed project specific requirements; and • clearly articulate our requirements: when 	Agreed. A full New Project Request and Key Outputs document was developed and signed off by the Learning Estate Strategy Group. Feedback was sought from Key Stakeholders during the formalisation of the document. This includes budget thresholds. Scoping Documents agreed with Hubco set out Aims, Objectives, Roles and Responsibilities and Council Outputs. RACI Being Developed as part of the Contract Management Process.			31-Dec-2021		Pete Leonard

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	scoping the project prior to completing the NPR; at NPR; during Stage 1; and Stage 2.						
IAF EAM 008	It was not clear whether all necessary completion certification was in place for each of the projects. The Senior Manager Property should confirm in writing with Hubco that all the necessary project completion certification and building warrant completion certificates are in place. This documentation should be retained by the Council.	Agreed. Receipt of documentation has been confirmed for projects which have been signed off as complete. Arrangements for handover of documents is in place for current projects as part of the sign off process.			31-Dec-2021	Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 5 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) Confirmed by Michael Hilarion and Owen Munro on 07 January 2022 that all relevant documentation is now held by Hubco / Property Team. Conclusion Recommendation Fully Implemented – Recorded On Pentana.	Alison Morrison
IAF EAM 009	The roles and responsibilities of Lead Project Officers should be clearly defined and formalised by the Capital Operations Group. Thereafter, Lead Project Officers should be made fully aware of these responsibilities when appointed to the role.	Agreed, the remit of the Capital Operations Group is to be reviewed in the coming months. We will incorporate this into the remit of the group liaising with HR.			30-Sep-2021	Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 6 (Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File) The roles and responsibilities are set out at Working Paper 42 . New template is at Working Paper 41 . See Working Papers 01-13 . These minutes / agendas are at working papers 25-29 . Finance confirmed that been reviewed but not feasible to update at this stage. Conclusion	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						Recommendation Fully Implemented – Recorded On Pentana.	
IAF EAM 010	For future construction / refurbishment projects the format of the capital project bid process should be amended to require: • a breakdown of the staffing resources needed to undertake the project; and • written confirmation from the respective Directorate that they can dedicate this level of resource to the project at the required time. Lead Project Officers for future construction / refurbishment projects with a >25% budget variance at financial year end (subject to a de minimis value of £100k) should be asked to attend Strategic Leadership Group to fully explain reasons for the delay / overspend. The functionality of the Council's Corporate Finance System should be reviewed to determine whether it would be feasible to automatically alert when capital budgets have been exceeded.	Agreed, a review of the bid template will be carried out. We will also make aware that by signing the bid, the Director is confirming the timescales including securing the appropriate resource requirements within those timescales. For the Learning Estates Strategy there is a project group that meets to provide management oversight. This is lead by Directors. This group includes a representative from Finance and Financial updates are provided to this meeting. The Capital Operations Group also provides scrutiny of project spend and where projects are estimated to vary by £100k or more, project leads are required to provide reasons for variance. Financial projections for the capital projects are also included in regular Audit Committee reports where reasons for variances are explained and any additional governance is reported or sought as required per the Financial Regulations. All spend should be authorised in advance via the raising of a Purchase Order. This ensures there is appropriate budget for the spend. It is the budget holders responsibility to comply with this policy. Controls within the financial system have previously been considered that will alert when a budget overspend occurs This is limited to only alerting when spend has been incurred (on receipt of the invoice) and there is already a financial liability on the Council. This			30-Sep-2021	<p>Update from Internal Audit Follow Up Work - 07 January 2022 - Recommendation 6</p> <p>(Note of Follow Up and Working Papers are in Folder 14 of 2021/22 Working Papers File)</p> <p>The roles and responsibilities are set out at Working Paper 42.</p> <p>New template is at Working Paper 41.</p> <p>See Working Papers 01-13.</p> <p>These minutes / agendas are at working papers 25-29.</p> <p>Finance confirmed that been reviewed but not feasible to update at this stage.</p> <p>Conclusion</p> <p>Recommendation Fully Implemented – Recorded On Pentana.</p>	Lindsay Sim

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		will be reconsidered undertaking a cost benefit analysis.					
IAF EAM 011	The Senior Manager Property should confirm in writing with Hubco that all the necessary project completion certification and building warrant completion certificates are in place. This documentation should be retained by the Council. The status of the final invoices and retention payments for Craibank and Menstrie should be raised with Hubco.	Craibank now complete and Retention being finalized and paid. Remedial works picked up at snagging stages have been managed through to completion. Learning Estate Strategy Group have been advised on monthly progress. Final works were carried out over the Easter Break 2021 and signed off by the Project Clerk of Works. Final minor items being closed at Menstrie on the 24th of May. Retentions will be paid once work signed off as complete as per the contract. Snagging items have been fully worked through. Updates have been provided to the Learning Estate Group monthly and shared with the school. Monthly Meetings are carried out with Hubco.			31-Dec-2021		Alison Morrison








IAF EDT **Education Transport** **Assurance level n/a**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF EDT 001	The SLA between Education Services and the PTU should be reviewed to ensure that specific requirements are clearly stated.	Work is ongoing between Education Services and PTU to revise and update the Service Level Agreement.			30-Apr-2018	Update from Michael Boyle on 11 August 2021: I will update Pentana and will have to create a new deadline. I have an e mail trail from the time asking our legal team to provide a data sharing protocol that we could add to the SLA and I never got a response so I will need to chase it up	Michael Boyle

IAF IG2






GDPR Readiness 18/19


Substantial / Limited assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF IG2 001	The Data Protection Policy should be approved by the Records Management and Information Governance Working Group as well as by Elected Members.	The Policy is due to be reviewed and updated in November 2018. It will be approved by the Information Governance Group (previously Records Management and Information Governance Working Group) prior to being presented to the Partnership and Performance Committee.			31-Jan-2019	Completed in January 2022.	
IAF IG2 002	The issues in relation to the Terms of Reference of the Records Management and Information Governance Working Group should be addressed.	The Terms of Reference will be updated to ensure it covers all aspects of Information Governance. Group performance will be reviewed annually.			30-Nov-2018	New ToR agreed.	
IAF IG2 003	The Records Management and Information Governance Group should report on GDPR progress and compliance to the Councils Risk and Integrity Forum.	Information Governance (including Data Protection) will be included as a standing agenda item for Risk and Integrity Forum meetings.			31-Jan-2019		Chris Alliston
IAF IG2 004	The points in relation to the GDPR project plan should be addressed.	The Information Governance plan will include a Data Protection workstream. The project plan will be kept up to date for reporting purposes.			30-Nov-2018		
IAF IG2 005	The points in relation to the GDPR project plan should be addressed.	Data Protection will be included as a standing agenda item for Information Governance Group meetings.			30-Nov-2018		
IAF IG2 006	A GDPR awareness session should be arranged for Elected Members	A GDPR awareness session should be arranged for Elected Members			30-Nov-2018	The awareness session was on 3 October 2018.	
IAF IG2 007	The issues in relation to the completion of the e-learning training module should be addressed	The most recent training completion figures will be provided to the Strategic Director Partnership and Performance and reported to the next extended SLG meeting. The training completion rates will be monitored by			30-Nov-2018	Compulsory training and reported to the Risk and Integrity forum which is now ESLG.	Chris Alliston




Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		the Information Governance Group who will promote and ensure compliance across Services.					




IAF SDB **Sundry Debtors 17/18** **Assurance level n/a**

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SDB 001	Revenues and the Corporate Management Team should agree the steps to be followed to clarify Revenues and Service staff roles and responsibilities for the sundry debt process.	Service Manager Revenues and Strategy to arrange meeting with Depute Chief Executive and Head of Housing and Community Safety, to discuss report findings in context of current organisational redesign.			31-Oct-2017	Update from Chief Finance Officer – August 2023 Work ongoing. Roles and responsibilities will be clarified as part of the Finance and Revenues restructure.	Murray Sharp
IAF SDB 002	Written procedures should be prepared setting out the process for: • the creation or amendment of debtor accounts; • the raising of a debtor invoice; • cancelling a debtor invoice; and • identifying accounts for write off.	Pending outcome of Recommendation 1. Develop procedures and processes identified.			31-Mar-2018	Update from Chief Finance Officer – August 2023 Work has commenced, however, has been delayed due to pandemic and staff absence.	Mark Brown
IAF SDB 003	The authorisation arrangements when creating or amending debtor accounts, and raising or cancelling a debtor invoice, should be reviewed.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services.			31-Mar-2018	Update from Chief Finance Officer – August 2023 This task is outstanding but has been delayed due to pandemic and staff absence	Murray Sharp
IAF SDB 004	Consideration should be given to introducing a debtor set up and amendment form	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services.			31-Dec-2018	Update from Chief Finance Officer – August 2023 This has been considered but not taken forward. Services can create a debtor account and will have all the information required to do so. No additional value seen in creating a form.	Murray Sharp
IAF SDB 005	An Authorised Signatory List should be established for requests to cancel sundry debtor invoices	Pending outcome of Recommendation 1. Engage with Procurement Manager to review			31-Dec-2018	Update from Chief Finance Officer – August 2023	Murray Sharp

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		current authorised signatory process to accommodate				Outstanding – to be considered and incorporated into debtor procedures.	
IAF SDB 006	Services should be reminded to provide adequate supporting documentation when creating or amending debtor accounts, and raising or cancelling debtor invoices. The functionality within Tech One should be utilised to enable supporting documentation to be stored electronically.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services and Tech One team.			31-Mar-2018	Update from Chief Finance Officer – August 2023 Outstanding – to be considered and incorporated into debtor procedures.	Murray Sharp

IAF SSU Supplier Set Up 18/19 Assurance level n/a

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SSU 001	Corporate procedures should be prepared setting out the process for the creation of a new supplier record and for requesting changes to supplier details.	Corporate procedures have been drafted setting out the process for the creation of new supplier records and changes to supplier details. Internal Audit has provided comments on these.			31-Oct-2018	Update from Chief Finance Officer – August 2023 A supplier changes guide was prepared in 2019 which covers new suppliers and amendments.	
IAF SSU 002	Consideration should be given to introducing a new supplier set up, and existing supplier amendment, form. In relation to bank account changes, consideration should be given to requiring suppliers to provide their previous bank account details when requesting a bank account change.	As part of the new corporate procedures (see recommendation 1) new supplier and changes form to be developed in paper format. In the longer terms this will be automated / integrated into TechOne processes. The new corporate procedures include the requirement for eMail confirmation from suppliers to validate bank account changes and to include previous bank account details.			31-Oct-2018	Update from Chief Finance Officer – August 2023 New supplier creation forms have been created and are being used. No form for amendments at present, changes are made on the system from notification from supplier or from invoices. Any change to bank details are confirmed with the supplier using an existing contact method and supporting evidence saved on the system and a supplier changes excel list is maintained	
IAF SSU 003	The need for authorisation arrangements when creating or	Authorisations are included in the new forms.			31-Oct-2018	Update from Chief Finance Officer – August 2023	

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	amending supplier details should be considered.					<p>Authorisations are provided by the service requesting a new supplier and approval is obtained from the Procurement Manager (or CFO) to set them up.</p> <p>No authorisations are required for changes as these are notified by the supplier and confirmed.</p>	
IAF SSU 004	The functionality within the corporate finance system should be utilised to enable supporting documentation to be stored with the supplier record. For bank account changes there should be a record retained on the corporate finance system of the action taken to verify the change.	A weekly report to be introduced to identify supplier accounts that have had any changes.			31-Oct-2018	<p>Update from Chief Finance Officer – August 2023</p> <p>Any documents for changes to supplier details can be loaded into the finance system against the supplier account.</p> <p>Action to verify the change is noted on the excel list of supplier changes.</p>	
IAF SSU 005	Management checks on new supplier details and changes to bank account details should be introduced.	To introduce weekly management checks to ensure new supplier details and changes to bank account details are valid and accurate.			31-Oct-2018	<p>Update from Chief Finance Officer – August 2023</p> <p>Any documents for changes to supplier details can be loaded into the finance system against the supplier account.</p> <p>Action to verify the change is noted on the excel list of supplier changes.</p>	
IAF SSU 006	The issues arising from Internal Audit's analysis of the supplier database should be investigated and addressed	Monthly checks introduced from July 2018 onwards			31-Oct-2018	<p>Update from Chief Finance Officer – August 2023</p> <p>Superseded by internal audit in this area during 1st quarter of 2023/24</p>	