
Report to: Audit & Scrutiny Committee

Date of Meeting: 06th February 2025

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 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 Internal Audit actions identified from previous audits.
- 3.2. Significant organisational change, the pandemic response, increasing demand on services and reduction in resources as a result of budget constraints, have previously impacted on the progression of a number of actions identified through Internal Audit reports.
- 3.3. During the period since the last report to Committee there has been significant improvements in progressing actions.
- 3.4. New actions are also included in the report which have arisen as a result of the completion of further Internal Audit assignments.
- 3.5. Efforts continue across all Directorate to ensure identified and agreed internal audit actions are being progressed/updated.
- 3.6. Progress on outstanding actions is now a standing agenda item for both the Strategic Leader Group and Extended Strategic Leadership Group with Directors also asked to ensure it is considered at their Senior Management Team meetings.

- 3.7. A summary of ongoing progress is outlined in Appendix 1.
- 3.8. Appendix 2 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.
- 3.9. Ongoing updates will continue to be provided on a regular basis.

4.0 Sustainability Implications

- 4.1. None.

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

5.4. Staffing

6.0 Exempt Reports

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

7.0 Declarations

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

(1) Our Priorities

- 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**

Complies with relevant Council Policies

8.0 Equalities Impact

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

Yes No

9.0 Legality

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

10.0 Appendices

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

Appendix 1 – Internal Audit Actions – Progress Summary

Appendix 2 - Full List of Internal Audit Actions – Pentana Extract

11.0 Background Papers

11.1 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

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	

Appendix 1: Internal Audit Actions – Progress Summary

Portfolio	Code	Internal Audit	Assurance Level	Actions Identified from Internal Audit	Note
P&P	IAF A04 SDB	Sundry Debtors	N/A	6	2 actions completed, 4 actions remaining to be completed out with target.
P&P	IAF A16 HRC	Housing Rent Collections and Arrears Management 19/20	Substantial	3	2 actions now complete, 1 action remaining to be completed out with target.
P&P	IAF A07 CRM	Corporate Risk Management Arrangements	Substantial	8	7 actions complete, 1 action remaining to be completed out with target.
Place	IAF A06 FMM	Fleet Management and Monitoring Arrangements	N/A	13	10 actions complete, 3 actions remaining to be completed out with target.
P&P	IAF SMO	Use and Control of Social Media	Substantial	3	1 action complete, 2 actions remaining to be completed out with target.
Various	IAF A14 LBN	Leisure Banking	N/A	7	All actions complete.
Place	IAF A15 CFM	Procurement – Contract Monitoring – Facilities Management Repairs and Maintenance 21/22	N/A	6	All actions complete.
Various	IAF A09 BSC	Building Security 2023	Limited	45	36 actions now complete, 9 actions remaining to be completed out with target.
Various	IAF A13 PSA	Physical Income Security Arrangements	Limited	36	30 actions completed, 6 actions remaining to be completed out with target.
Place	IAF A15 RSG	Refugee Scheme Governance	Substantial	4	3 actions complete, 1 action to be completed out with target.

P&P	IAF A16 SSB	Supplier Set up and Supplier Bank Account Changes 22/23	Limited	14	8 Actions completed, 6 actions remaining to be completed outwith target.
Place	IAF A08 CCD	Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report	Limited	11	4 actions complete, 7 actions remaining to be completed out with target.
P&P	IAF A09 FOI	Freedom of Information Requests	Substantial / Limited assurance	7	5 actions complete, 2 actions remaining to be completed out with target.
People	IAF A09 LBF	Leisure Banking Follow Up	N/A	10	9 Actions have been completed, 1 action to be completed out with target.
HSCP	IAF A09 APO	Adult Social Care Purchase Order Arrangements	No assurance	18	5 actions complete, 13 actions to be completed out with target.
HSCP	IAF A11 CHM	Care Home Residents Monies	Limited	8	6 actions complete, 2 actions to be completed out with target.
ALL	IAF A14 OVR (new)	Overtime Arrangements	No Assurance	28	20 actions complete, 8 actions to be completed out with target.
P&P	IAF A15 UPC (new)	Use of Purchase Cards	Limited Assurance	12	11 Actions completed, 1 actions to be completed out with target.
People	IAF A09 SEA (new)	School Enrolment/Admissions Policy	Limited Assurance	8	3 Actions completed, 5 actions to be completed out with target
P&P	NEW – to be uploaded to Pentana	IT and Information Security Governance	Limited Assurance	8	

HSCP	NEW – to be uploaded to Pentana	Adult Social Care Staff Potential Overpayments	N/A	11	
Place	NEW – to be uploaded to Pentana	Asbestos Management Arrangements	Limited Assurance	8	

ACTION STATUS KEY	
	Already Complete
	Cancelled
	Will Complete Outwith Target
	Will Complete Within Target
	Will Fail to Complete

Summary – All Audits

Code	Audit	Assurance Level	Status	Date Completed
IAF A04 SDB	Sundry Debtors	Assurance Not Applicable		
IAF A16 HRC	Housing Rent Collection & Arrears Management	Substantial Assurance		
IAF A07 CRM	Corporate Risk Management Arrangements	Substantial Assurance		
IAF A06 FMM	Fleet Management & Monitoring Arrangements	Substantial/Limited Assurance		
IAF A10 SMD	Use & Control of Social Media	Substantial Assurance		
IAF A14 LBN	Leisure Banking	Assurance Not Applicable		21-Nov-2024
IAF A15 CFM	Procurement - Contract Monitoring - Facilities Management Repairs & Maintenance	Assurance Not Applicable		14-Oct-2024
IAF A09 BSC	Building Security	Limited Assurance		
IAF A13 PSA	Physical Income Security Arrangements	Limited Assurance		

Code	Audit	Assurance Level	Status	Date Completed
IAF A15 RSG	Refugee Scheme Governance	Substantial Assurance		
IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes	Limited Assurance		
IAF A08 CCD	Public Body Climate Change Duties 2022/23 Annual Report	Limited Assurance		
IAF A09 FOI	Freedom of Information Requests	Substantial/Limited Assurance		
IAF A09 LBF	Leisure Banking Follow Up	Assurance Not Applicable		
IAF A10 APO	Adult Social Care Purchase Order Arrangements	No Assurance		
IAF A11 CHM	Care Home Residents' Monies	Limited Assurance		
IAF A14 OVR	Overtime Arrangements	No Assurance		
IAF A15 UPC	Use of Purchase Cards	Limited Assurance		
IAF A09 SEA	School Enrolment/Admissions Policy	Limited Assurance		

IAF A04 SDB

Sundry Debtors

Assurance Not Applicable

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	Complete as part of revenues restructure finalised in April 2024	Lindsay Sim
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	Processes being checked to confirm action is complete.	Lindsay Sim
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	Processes being checked to confirm action is complete.	Lindsay Sim
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	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.	Lindsay Sim
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 current authorised signatory process to accommodate			31-Dec-2018	Processes being checked to confirm action is complete.	Lindsay Sim
IAF SDB 006	Services should be reminded to provide adequate supporting documentation when creating or amending debtor accounts, and	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing			31-Mar-2018	Processes being checked to confirm action is complete.	Lindsay Sim

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	raising or cancelling debtor invoices. The functionality within Tech One should be utilised to enable supporting documentation to be stored electronically.	engagement work with Services and Tech One team.					

IAF A16 HRC

Housing Rent Collection & Arrears Management

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	Written procedures have been completed and saved to a central file.	Ben Watson
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	Action Complete	Ben Watson

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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	Policy has not yet been reviewed. Will incorporate into next review due by June 2025.	Ben Watson

IAF A07 CRM

Corporate Risk Management Arrangements

Substantial Assurance

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	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

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	in a timely manner, and challenge the Strategic Director – Partnership and Performance on any delays.						
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 resumed in May-22.	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 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.	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 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	Alastair Hair

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						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	While wider training needs analysis/programmes are ongoing, specific training on risk & scrutiny has been offered to all Elected Members. The majority of Audit & Scrutiny Committee attended in Jun-23 and two dates were offered in Nov-23, but the officer does not have the authority to compel Members to attend, and there are often valid reasons. Additional/repeat sessions will be offered.	Lee Robertson
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	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	General risk management training is not appropriate for all staff (though training in relation to specific corporate risks is already mandatory). Content has been defined, aligned to the risk strategy, and support requested in updating on Clacks Academy. The module will be targeted at managers, project/functional/thematic leads, and other relevant officers.	Judi Richardson

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	(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.						
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 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.	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 includes mandatory training, and as such this will be considered in line with the review of 'risk analysis' training.			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.	Alastair Hair
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	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	Lee Robertson

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	explain reasons for the delay to the Strategic Leadership Group, and to confirm the action which is currently being taken to manage the risk.					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.	
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 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 & integrate the template as a whole. This will be in conjunction with additional actions to improve both quantification of risks (where possible) and assessment of policy/project benefits. This will ensure reports more explicitly state, not only the risks, resource & governance implications, but also positive impacts, realisation of benefits and evidencing of actions & mitigations improving outcomes for communities. (Action is superseded by a more extensive review in the risk strategy year 2 action plan)	Lee Robertson

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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 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 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

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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 underway to refresh the Social Media Policy and guidelines is underway. Efforts to complete this work in the Summer 2024 was impacted with staff diverted to support the Elections in July, however we anticipate good progress to be made over the Autumn 24. Internal Audit recommendations are being reviewed as part of the process. With a final draft to be shared before Christmas.	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. Consideration will be given to the development of a in house Clacks Academy module.	Karen Payton
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	Communications no longer produces highlight reports as a result of capacity and resource limitations. Progress on significant campaigns is reported through business plan reporting.	Karen Payton

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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	Updated profiles in place for Facilities Support & Leisure Coordinator.	Alison Mackie
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	Action complete.	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	Leisure Bank Suspense Account balance will be considered in line with the corporate write off policy			31-Jul-2022	External investigations are underway in relation to this matter and action will be taken regarding write off on conclusion	Helen Coleman

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	standing balance on the Leisure Suspense Account						

IAF A15 CFM Procurement - Contract Monitoring - Facilities Management Repairs & Maintenance Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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	The contract module is still to be implemented and will be integral to finance system going forward. In the meantime the contract references are being manually added for contracts above 10k	Derek Barr

IAF A09 BSC Building Security Limited Assurance

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	Corporate Policy, Guidance and Training matters will be addressed by the Strategic Director for Partnership and Performance by September 2023.			30-Sep-2023	Ongoing work to complete action.	Chris Alliston

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	development of robust security standards (including the preparation of a Security Risk Assessment and Action Plan for key operational buildings).						
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	Short life working group lead by Karen Kirkwood has been set up.	Chris Alliston
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 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	All keys are within the supervisor's office which is locked when he is not there.	Mike Reid

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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	Depot is currently under review with a move to the Forthbank waste depot shortly. Existing building only used for storage and toilet facilities.	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 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		
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 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 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	Cascade complete via article on Connect, action complete and ongoing.	Chris Alliston
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	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to	2		31-May-2023		Iain McDonald

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	record the occurrence of security issues.	record the occurrence of security issues.					
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.	Susan McIntyre
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	See previous actions and notes.	Chris Alliston

IAF A13 PSA

Physical Income Security Arrangements

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: • Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest fund and acceptable transaction; • Arrangements for distribution of funds; • Recording	Cash handling procedures will be issued at a corporate level.	2		30-Sep-2023	Some procedures are in place around cash handling and banking of cash within leisure sites and in relation to imprests. Target date for completion 31 March 2025.	Lindsay Sim

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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	The Registrars Float is kept in a locked petty cash tin in the safe until it is required.	Agnes Leighton
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	Complete	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 addition, a register of authorised Officers with access to the safe should be developed.	A register of authorised officers who access the safe will be prepared and displayed in a prominent place.	2		31-Aug-2023	A register of authorised officers has been placed on the side of the Registrars safe.	Agnes Leighton
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		Stuart Graham

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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	<p>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.</p> <p>Revenues – process to be reviewed and procedures to be completed by April 2025. Will update if there are leavers inbetween.</p>	Stuart Graham; Ben Watson
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	<p>A record of monthly checks is being used at the Registrars and a log of safe contents has been prepared.</p> <p>Revenues – process in place, log maintained in safe and updated.</p>	Stuart Graham; Kimberley Hamilton; Ben Watson; Agnes Leighton
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	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	A second registrar is available at the daily banking duties. Amounts over £300 is transferred to the safe from the cash drawer.	Agnes Leighton

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	the safe limits which should not be exceeded.						
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	A lockable cabinet is being used to store the cash securely throughout the day.	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 will be positioned stating "No Public Access".	2		30-Sep-2023	A 'No Public Access' sign is on display restricting the public from accessing the staff area of the Registrars work area.	Agnes Leighton
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	The petty cash at the Registrars Office is now stored in the locked safe rather than the cupboard.	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	We now have a list of imprest holders, just finalising the written process. This will be implemented in January 2025.	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	This is already in place for one section of Revenues (SWF). Written procedures are being finalised as above and will be implemented from January 2025.	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	Complete. Held for emergency cash use during pandemic and sums repaid into bank.	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	Complete – confirmation required.	Ben Watson

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	Report went to Audit & Scrutiny in June 2024. Please see https://www.clacks.gov.uk/document/meeting/295/1212/7912.pdf	Kevin Wells
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 & Diane Oliver (Finance) are taking forward – in line with QRTL stats return to Scottish Government.	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: <ul style="list-style-type: none"> • 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, replenishment and process for collecting and security of funds. 	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	Action all complete.	
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	Completed each QRTL basis in line with Scottish Government returns.	Wilson Lees

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	In progress, looking to reinstate systems developer role. Job profile going through evaluation, Target date - April 2025.	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	Process is in place that requires new users and existing users who need to change their access to complete a form that is signed by their line manager and submitted to the systems administrator. Policy to be prepared by systems developer once appointed. Target date - May 2025	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. 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.	1		31-Dec-2023	Checks to be introduced to ensure only those staff approved to change supplier details have that access. Target date - December 2024	Helen Coleman
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	Guidance reviewed and revised checklist to be put in place. Target date - January 2025	Helen Coleman/Nicola Mack
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	Change implemented in practice and guidance to be updated. Target date - January 2025	Helen Coleman/Nicola Mack

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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 number used to contact the supplier.	Recommendations will be considered as part of the review of the Supplier Account Update Guidance.	2		30-Sep-2023	Guidance to be reviewed and updated. Target - January 2025.	Helen Coleman/Nicola Mack

IAF A08 CCD

Public Body Climate Change Duties 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	This has been completed.	Kevin Wells
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	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		Kevin Wells

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	responsible Officers soon after the end of the reporting period year.						
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	A final report has been compiled as at 4.10.24. Some waste data is still awaited but this is due to external bodies having to provide it. This is expected in late October which is still a month before the submission deadline. Three sections of the report have already been passed to Internal Audit for review.	Kevin Wells
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		Kevin Wells
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	Complete. A complete central record is held in the J Drive.	Kevin Wells
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	A proof read will take place prior to submission on 30 November 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	Council services have been made aware of this requirement at Climate Emergency Board so this should be happening.. We have not been made aware of any new projects that would need to carry this out.	Kevin Wells

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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		Kevin Wells
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	Complete. This is a standing agenda item on the Climate Emergency Board and Climate Emergency Working Group agendas.	Kevin Wells
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 includes: • Corporate emissions; • Staff mileage figures; and • Boiler replacement figures.	Amendments identified will be submitted to Sustainable Scotland Network once Audit verification is agreed	1		31-Jan-2024	Actions completed and updates provided to SNN to their satisfaction	Lawrence Hunter
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	This will be received by the end of October 2024. This will be done, however currently still do not have a Waste Team Leader, Alan Salmond will complete this task.	Iain McDonald

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	Complete. Profiles have been reviewed and shared with Monitoring Officers, further circulation will be completed via e-mail to Monitoring Officers and line managers with the request to acknowledge receipt. 1-2-1 training offer has been complete.	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	Guidance notes have been prepared and are currently with the SIC.	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 and update as appropriate.	3		30-Apr-2024	In place and accessed via new FOI system	Evelyn Paterson
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	Proposed amendment to corporate mandatory training programme will be tabled at SLG by March 2025.	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	Reports are being received weekly by Directors regarding status of FOI/EIRs including those responded to on time. Governance Team are actively chasing overdue responses.	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	Currently figures reported to SIC are uploaded quarterly. Figures will be uploaded monthly.	Evelyn Paterson

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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	Complete. Review has been undertaken ahead of the statistics being issued.	Evelyn Paterson

IAF A09 LBF

Leisure Banking Follow Up

Assurance Not Applicable

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	Monthly reconciliations are taking place. Action to clear the balance can only be taken forward once the police investigation has concluded.	Helen Coleman; Lindsay Sim

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	Clackmannanshire Council Senior Management agreed that: • 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	1		31-May-2024	Part of BMU process improvement work (links to 012). This is likely to be longer term. Social Care is operationing on industry standard approach for social care payments, proforma are used to measure actual vs planned care to ensure only care provided is paid for. To deviate from this would require significant staffing capacity which is unaffordable at this time.	Ewan Murray; Lindsay Sim; David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	should be received and matched to the Purchase Order.	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.				Given the above a date when the action will be addressed cannot be provided.	
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: • 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	Per 001 the acknowledged industry standard is a proform approach which is basis being used, subject to ongoing improvements to ensure control.	David Williams
IAF APO 003	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	Contract reference number - the information upload for Tech one is generated through FINCH. No technical IT support is available for FINCH to enable this to be changed.	David Williams
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	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have	1		31-May-2024	To be considered within improvement plan. However initial assessment is it would take additional capacity to fully address recommendation and proforma basis be used for current time.	David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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.	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 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 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.	2		31-May-2024	Interim Chief Officer is currently working on proposals for practice audit (including care plans) which may improve matters. Management response recognises the limitations of ASC recording system	David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 006	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.	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 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.	1		31-May-2024	Per 010 Interim CO has actioned revisions to approval levels for commissioning of care and Senior Resource Allocation Group (SRAG) now established for high tariff cases - SRAG first met 3 July 2024. This will need to align to Council s95 led work on revised SoD for council in due course. SOP for care managers and line managers still to be progressed.	David Williams
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	1		31-Jul-2024	Reviews of care plans are underway in line with the implementation of the pan Clackmannanshire and Stirling IJB Self-directed Support and implementation of Right Care, Right Time. This is an ongoing process with no end point	David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		aim of implementing a compliant care plan reviewing process.					
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	SOP for care managers and line managers still to be progressed and will be completed by end of year.	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	Council Scheme of Delegation element requires to sit with Council s95. Adult Social Care authorisation levels to commit to care have been reviewed and actioned. Adult Social Care payment approval authorisation levels under review and will be completed in October 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	Interim Chief Officer actioned amendments to delegated authority levels for commissioning care on 23 May 2024. The Council review of SoD needs to reflect this and avoid conflation with authorisation for approval of payments.	Joanna MacDonald
IAF APO 011	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	1		31-May-2024	RAG for LTC and SRAG for high tariff cases now established and this avoids the potential for packages to be put in place without effective scrutiny and a direction to ensure appropriate use of TechOne. CO/CFO approval required for ad hoc CaH packages requests that require group 3 high-cost providers to be used due to lack of ability of usual group 1 and 2 providers to be used. BMU QA process to be developed.	Joanna MacDonald

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		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 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.	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	David Williams
IAF APO 013	Consideration should be given to Adult Care Team Managers having access to real time budget information	Health and Social Care Partnership Management advised that Finance / budget meetings have now been	2		31-May-2024	Routine budget meetings established. Ongoing work in ensuring useful budget	David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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	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.				information routinely available to managers.	
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.	Lindsay Sim / Ewan Murry
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	Staff cohort requiring Tech One training identified and training being planned.	Lindsay Sim
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		
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	1		30-Jun-2024	Review by the service was undertaken in March 24 and fully noted any issues.	Derek Barr

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		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.				As per the agreed action this will be undertaken annually	
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	Review by the service was undertaken in March 24 and fully noted any issues. As per the agreed action this will be undertaken annually	David Williams

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	The location of they keys has been removed from the 'step by step' guide.	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	'Step by Step' guide has been created for withdrawal of monies and a formal process for closing residents account.	Kimberley Hamilton
IAF CHM 003	A different person discribes 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

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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	Business Support Manager has met with one of the employees to go over banking procedures. A written procedure for banking has been completed.	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	Business Support Manager to update Business Support Job Profile Grade 4 in more detail for cash handling and valuables. Procedures have been reviewed and updated.	June Lang
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	Form has been created to record three monthly checks and any valuables being deposited/withdrawn from safe requires two signatures and a receipt issued.	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	Manager has reminded all staff to complete receipts for all income received and adhere to the documented process.	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	A 'Step by Step' Guide has been 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.	Caroline Bridgeman

IAF A14 OVR

Overtime Arrangements

No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OVR 001	The Overtime Authorisation Policy, Principles and Protocols should be reviewed and updated. The points relating to the review content of the OT Protocols should be considered when it is next updated.	The Overtime Protocols will be reviewed and engagement will take place with the Unions.	2		31-Oct-2024	Internal review of overtime protocol & policy undertaken within the Payroll team with guidance updated, and comms issued via CONNECT intranet.	Alastair Hair
IAF OVR 002	Service Management in conjunction with HR should develop one set of standard operational procedures for Overtime Arrangements detailing responsible Officer arrangements for approving, checking, and monitoring overtime.	Operational Procedures will be developed in line with review of the Overtime Protocols.	2		31-Oct-2024	HR Business Partner function liaising with service management on localised OT standard operational procedures. This will differ depending on regularity of OT use, but will be standardised and agreed with each area.	Alastair Hair
IAF OVR 003	The Working Time Regulations Guidance should be reviewed and updated to include any legislative changes that have occurred since the last update in 2020.	The Working Time Regulations Guidance will be reviewed and updated.	2		31-Oct-2024	Any change to Working Time Regulations will be included within the Policy Review Schedule. No changes to regulations to notes since 2020 as noted by IA.	Alastair Hair
IAF OVR 004	A review of the current approving manager and Payroll high level checking of overtime claims practices should be undertaken as a matter of priority so that it is more effective at identifying anomalies.	Communications will be developed and issued to line managers / authorised signatories regarding responsibilities and compliance with regulations. The iTrent system has previously been updated to prompt managers to delegate approval if they have no authorisation to do so. Audits are in place within the Payroll section for checking, however, there is no resource capacity to verify or check every entry of overtime to the system.	1		31-Jul-2024	Review of high level checking undertaken with new OT reports now being generated monthly and sent to all senior managers for checking. Additional information including graphical info circulated to director level (including volume, costs, hours etc). In terms of approving managers, OT claims now only accepted if submitted via authorised signatories, creating additional check in the OT process.	Alastair Hair
IAF OVR 005	Specific training is provided for overtime approving managers in relation to compliance with the overtime related Policies and the approving, monitoring, and management of overtime levels. Signed records of completion of training should be retained. This provides evidence of responsible	Overtime approval training will be developed and added to clacks academy / how to video can be added to the People Manager module in iTrent Communications will be developed and issued to line managers / authorised signatories regarding responsibilities and compliance with regulations.	1		31-Jul-2024	Training is provided to all new OT authorising signatories, with records recorded on the Clacks Academy. Longer term programme of training being planned within Payroll team to capture all OT authorising managers within the Council to ensure compliance, with training completion recorded on Clacks Academy.	Alastair Hair

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	officers having read and understood overtime related policies and operational procedures.						
IAF OVR 006	More detailed management information should be issued to managers at an individual claim level to ensure more effective monitoring of Overtime Claims. Measures should be put in place to ensure there is evidence of management review of the data and that action is taken as a matter of priority to correct identified anomalies.	Management information reports will be scheduled to issue reports to appropriate managers on a monthly basis.	1		31-Jul-2024	Detailed, individual level management information now issued to senior managers on a monthly basis. Additional management information (including graphical information) circulated to Strategic Directors including raw data such as hours, costs, and other information allowing for granular analysis of OT claims.	Alastair Hair
IAF OVR 007	Management information relating to 'Overtime Levels per Directorate' should be regularly reported to the Extended Senior Leadership Group.	Management information reports will be tabled to Extended and Senior Leadership Groups on a quarterly basis.	1		31-Jul-2024	Directorate level management information now issued to senior managers on a monthly basis. Additional management information (including graphical information) circulated to Strategic Directors including raw data such as hours, costs, and other information allowing for granular analysis of OT claims	Alastair Hair
IAF OVR 008	Services should ensure that designated reporting managers on iTrent and managers approving overtime claims for Payroll Section processing should have sufficient delegated authority to approve overtime transactions and this should be reflected in authorisation levels on the authorised signatory list.	Directors will review the authorised signatory list to ensure it is appropriate and advise the Procurement Manager of any appropriate changes.	1		31-Jul-2024		Kevin Wells
IAF OVR 009	Services should ensure that designated reporting managers on iTrent and managers approving overtime claims for Payroll Section processing should have sufficient delegated authority to approve overtime transactions and this should	Directors will review the authorised signatory list to ensure it is appropriate and advise the Procurement Manager of any appropriate changes.	1		31-Jul-2024	In place.	David Williams

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	be reflected in authorisation levels on the authorised signatory list.						
IAF OVR 010	Services should ensure that designated reporting managers on iTrent and managers approving overtime claims for Payroll Section processing should have sufficient delegated authority to approve overtime transactions and this should be reflected in authorisation levels on the authorised signatory list.	Directors will review the authorised signatory list to ensure it is appropriate and advise the Procurement Manager of any appropriate changes.	1		31-Jul-2024	Action confirmed by PSMT	Lorraine Sanda
IAF OVR 011	The requirement for employees to work overtime out with normal practice (Standby / Contractual, etc) will be reviewed and formally agreed in line with the Overtime Protocols.	The requirement for employees to work overtime (unless part of existing agreement or work is required urgently) should be approved in advance and evidence of this approval should be retained.	1		30-Jun-2024		Kevin Wells
IAF OVR 012	The requirement for employees to work overtime out with normal practice (Standby / Contractual, etc) will be reviewed and formally agreed in line with the Overtime Protocols.	The requirement for employees to work overtime (unless part of existing agreement or work is required urgently) should be approved in advance and evidence of this approval should be retained.	1		30-Jun-2024	Senior managers are routinely advised to ensure the need for overtime is reviewed and audit trail kept when approval is given. Overtime levels are also monitored by P&P SMT.	Chris Alliston
IAF OVR 013	The requirement for employees to work overtime out with normal practice (Standby / Contractual, etc) will be reviewed and formally agreed in line with the Overtime Protocols.	The requirement for employees to work overtime (unless part of existing agreement or work is required urgently) should be approved in advance and evidence of this approval should be retained.	1		30-Jun-2024	In place.	David Williams
IAF OVR 014	The requirement for employees to work overtime out with normal practice (Standby / Contractual, etc) will be reviewed and formally agreed in line with the Overtime Protocols.	The requirement for employees to work overtime (unless part of existing agreement or work is required urgently) should be approved in advance and evidence of this approval should be retained.	1		30-Jun-2024	Action Confirmed by PSMT	Lorraine Sanda
IAF OVR 015	A clear audit trail will be maintained detailing specific hours and duties	Approving Managers should ensure that an audit trail including supporting	1		31-Jul-2024		Kevin Wells

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	undertaken for overtime and this will include a record of management checking and approval. The audit trail of overtime hours worked will be included in the communications to be developed for authorised signatories. The requirement for the audit trail of overtime hours worked will also be included in the training resource.	documentation is retained for overtime and additional payments and this includes validation checks.					
IAF OVR 016	A clear audit trail will be maintained detailing specific hours and duties undertaken for overtime and this will include a record of management checking and approval. The audit trail of overtime hours worked will be included in the communications to be developed for authorised signatories. The requirement for the audit trail of overtime hours worked will also be included in the training resource.	Approving Managers should ensure that an audit trail including supporting documentation is retained for overtime and additional payments and this includes validation checks.	1		31-Jul-2024	Senior managers are required to ensure audit trail is kept in relation to the approval for overtime and the need for it.	Chris Alliston
IAF OVR 017	A clear audit trail will be maintained detailing specific hours and duties undertaken for overtime and this will include a record of management checking and approval. The audit trail of overtime hours worked will be included in the communications to be developed for authorised signatories. The requirement for the audit trail of overtime hours worked will also be included in the training resource.	Approving Managers should ensure that an audit trail including supporting documentation is retained for overtime and additional payments and this includes validation checks.	1		31-Jul-2024	In place.	David Williams
IAF OVR 018	A clear audit trail will be maintained detailing specific hours and duties undertaken for overtime and this will include a record of management checking and approval. The audit trail of overtime hours worked will be included in the communications to be developed for authorised signatories. The requirement for the audit trail of	Approving Managers should ensure that an audit trail including supporting documentation is retained for overtime and additional payments and this includes validation checks.	1		31-Jul-2024	Action confirmed by PSMT	Lorraine Sanda

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	overtime hours worked will also be included in the training resource.						
IAF OVR 019	The overtime payment errors should be investigated, rectified, recovered, and monitoring measures put in place to ensure that they are not ongoing.	Overpayment errors identified by Internal Audit will be investigated, however, recovery of historical over payments may not be possible given the passage of time, plus these have been authorised as being correct. Where issues are identified that caused the overpayment will result in measures being put in place to ensure that the overpayment does not recur.	2		31-Jul-2024	OT Approvals are in place and in alignment with agreed line management structure and scheme of delegation.	Kevin Wells
IAF OVR 020	The overtime payment errors should be investigated, rectified, recovered, and monitoring measures put in place to ensure that they are not ongoing.	Overpayment errors identified by Internal Audit will be investigated, however, recovery of historical over payments may not be possible given the passage of time, plus these have been authorised as being correct. Where issues are identified that caused the overpayment will result in measures being put in place to ensure that the overpayment does not recur.	2		31-Jul-2024	Further investigation by Internal Audit has been agreed to quantify errors and recommend further actions.	David Williams
IAF OVR 021	The overtime payment errors should be investigated, rectified, recovered, and monitoring measures put in place to ensure that they are not ongoing.	Overpayment errors identified by Internal Audit will be investigated, however, recovery of historical over payments may not be possible given the passage of time, plus these have been authorised as being correct. Where issues are identified that caused the overpayment will result in measures being put in place to ensure that the overpayment does not recur.	2		31-Jul-2024	Action confirmed by PSMT	Lorraine Sanda
IAF OVR 022	Managers should monitor levels of employee overtime to ensure that hours worked is in compliance with the Working Time Regulations	Levels of overtime will be monitored through management Information reports which will be issued to appropriate managers on a monthly	2		30-Oct-2024		Kevin Wells

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Guidance. If Employees voluntary agree to work more than the 48 hours weekly maximum then a signed "Opt-out agreement" should be completed and a copy submitted to HR.	basis. In addition, overtime levels will be monitored through management information reports tabled to Extended and Senior Leadership Groups on a quarterly basis. Working Time Regulations Guidance will be reviewed and the requirements of the updated guidance will be rolled out to all approving managers.					
IAF OVR 023	Managers should monitor levels of employee overtime to ensure that hours worked is in compliance with the Working Time Regulations Guidance. If Employees voluntary agree to work more than the 48 hours weekly maximum then a signed "Opt-out agreement" should be completed and a copy submitted to HR.	Levels of overtime will be monitored through management Information reports which will be issued to appropriate managers on a monthly basis. In addition, overtime levels will be monitored through management information reports tabled to Extended and Senior Leadership Groups on a quarterly basis. Working Time Regulations Guidance will be reviewed and the requirements of the updated guidance will be rolled out to all approving managers.	2		30-Oct-2024	P&P SMT regularly review overtime levels as part of management information reports regarding raw data are also provided to managers for scrutiny and review.	Chris Alliston
IAF OVR 024	Managers should monitor levels of employee overtime to ensure that hours worked is in compliance with the Working Time Regulations Guidance. If Employees voluntary agree to work more than the 48 hours weekly maximum then a signed "Opt-out agreement" should be completed and a copy submitted to HR.	Levels of overtime will be monitored through management Information reports which will be issued to appropriate managers on a monthly basis. In addition, overtime levels will be monitored through management information reports tabled to Extended and Senior Leadership Groups on a quarterly basis. Working Time Regulations Guidance will be reviewed and the requirements of the updated guidance will be rolled out to all approving managers.	2		30-Oct-2024	In place	David Williams
IAF OVR 024	Managers should monitor levels of employee overtime to ensure that hours worked is in compliance with the Working Time Regulations Guidance. If Employees voluntary	Levels of overtime will be monitored through management Information reports which will be issued to appropriate managers on a monthly basis. In addition, overtime levels will	2		30-Oct-2024	Action Confirmed by PSMT	Lorraine Sanda

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	agree to work more than the 48 hours weekly maximum then a signed "Opt-out agreement" should be completed and a copy submitted to HR.	be monitored through management information reports tabled to Extended and Senior Leadership Groups on a quarterly basis. Working Time Regulations Guidance will be reviewed and the requirements of the updated guidance will be rolled out to all approving managers.					
IAF OVR 025	Where overtime is ongoing Section Management should review the requirements of their service on a regular basis to ensure that resources are sufficient in order to minimise the level of overtime payments.	Section managers will review the overtime levels and the requirements of their service on a regular basis to ensure resources are sufficient in order to minimise the level of overtime payments. Reviews of resources and overtime levels and resultant actions will be recorded	1		31-Jul-2024	P&P SMT regularly review overtime levels on a monthly basis. Complete	Chris Alliston
IAF OVR 026	Where overtime is ongoing Section Management should review the requirements of their service on a regular basis to ensure that resources are sufficient in order to minimise the level of overtime payments.	Section managers will review the overtime levels and the requirements of their service on a regular basis to ensure resources are sufficient in order to minimise the level of overtime payments. Reviews of resources and overtime levels and resultant actions will be recorded	1		31-Jul-2024	Requirements routinely reviewed including drivers of overtime requirements. However, this can only be planned so far as it is predictable and there is a legislative requirement to ensure safe staffing levels.	David Williams
IAF OVR 027	Where overtime is ongoing Section Management should review the requirements of their service on a regular basis to ensure that resources are sufficient in order to minimise the level of overtime payments.	Section managers will review the overtime levels and the requirements of their service on a regular basis to ensure resources are sufficient in order to minimise the level of overtime payments. Reviews of resources and overtime levels and resultant actions will be recorded	1		31-Jul-2024	Not aware of any OT errors in Environment.	Kevin Wells
IAF OVR 028	Where overtime is ongoing Section Management should review the requirements of their service on a regular basis to ensure that resources are sufficient in order to minimise the level of overtime payments.	Section managers will review the overtime levels and the requirements of their service on a regular basis to ensure resources are sufficient in order to minimise the level of overtime payments. Reviews of	1		31-Jul-2024	Instruction given to PSMT	Lorraine Sanda

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		resources and overtime levels and resultant actions will be recorded					

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	These arrangements are in place, there are now two officers with the same access as the Procurement Manager and this has been robustly tested to ensure that these arrangements work.	Derek Barr
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	Complete	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	Complete issued to the web and cardholders to acknowledge receipt 100%	Derek Barr
IAF UPC 004	The identified issues regarding purchase card authorisation limits should be addressed: the limits should be checked on a quarterly basis; checks should be made to ensure that the limits revert to their normal amounts after any temporary	Whilst the purchase card authorisation limits are checked informally each month, formal checks will be undertaken on a quarterly basis as per the recommendation. Currently, line managers submit the requests for changes to limits and are	2		30-Sep-2024	Complete 100%	Derek Barr

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	changes; and line managers should be informed of any temporary changes to limits.	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	Complete 100%	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	Complete 100%	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	As stated in the final report 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 and this will not be progressed. Complete 100%	Derek Barr
IAF UPC 008	Purchase card expenditure on travel and subsistence should be challenged by line managers authorising log sheets.	The Procurement Manager advised that they challenge travel and subsistence expenditure. Further guidance will be provided to cardholders and their line managers	2		31-Aug-2024	Complete further guidance issued to the web and cardholders to acknowledge receipt 100%	Derek Barr

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		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	This is ongoing but effectively complete it is challenged each month and has been challenged for a considerable time as noted at the audit. 100% complete	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 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	100% Complete	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 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	The points relating to purchase card rebates will be addressed.	2		31-Aug-2024	Rebate received for 23-24	Derek Barr

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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 A09 SEA

School Enrolment/Admissions Policy

Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SEA 001	Education Services should review the list of improvements at Annex 3 and considers incorporation of these into the digitalisation process where appropriate.	This will be incorporated into the new online admissions process which is being rolled out as part of the Council's digital improvement process.	3		31-Jan-2025		Adrienne Aitken
IAF SEA 002	To improve the user experience for parents / guardians, Education Services should produce a single document that lays out all the information in one place.	This will be incorporated into the new online admissions process which is being rolled out as part of the Council's digital improvement process.	2		31-Jan-2025		Adrienne Aitken
IAF SEA 003	Operational procedures should be written for all enrolment processes to facilitate Officers in completing all stages and types of enrolment consistently and efficiently. Good practice includes schools sharing guidance drafted locally around enrolment.	This will be rolled out to schools prior to admissions for 2025-26.	2		31-Dec-2024		Michael Boyle
IAF SEA 004	Education Services should review the Catchment Area Map and remove the disclaimer if appropriate.	The catchment map will be updated prior to school enrolment in January.	3		31-Jan-2025		Michael Boyle

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SEA 005	Information on the mid-session enrolment process should be made available to parents / guardians, and we understand that making this information available is planned as part of the digital transformation process.	This will be incorporated into the new online admissions process which is being rolled out as part of the Council's digital improvement process.	3		31-Jan-2025		Adrienne Aitken
IAF SEA 006	Prioritisation criteria for both primary and secondary schools must be written and published on the Council website.	This has been updated and the information can be accessed via the Council website.	1		31-Aug-2024	Action closed prior to issue of Final Report; adding to Pentana for record keeping purposes.	Michael Boyle
IAF SEA 007	A deadline for initial Early Entry request form submission to Early Learning and Childcare settings should be set for parents prior to the deadline for full completion of all paperwork.	This will be incorporated into the new online admissions process which is being rolled out as part of the Council's digital improvement process.	3		31-Jan-2025		Adrienne Aitken
IAF SEA 008	Education Services should liaise with St Mungo's Primary School to ensure that the School Handbook is made available on the website.	This has been updated and the handbook can be accessed via the Council website.	2		31-Aug-2024	Action closed prior to issue of Final Report; adding to Pentana for record keeping purposes.	Michael Boyle