

Recommendations Overdue 31 July 2014

ACTION WEAKNESSES/GOOD PRACTICE: AGREED ACTION: DATES : COMMENT/EXPLANATION: PYRAMID:
 PLAN NO: GRADE: RESPONSIBLE OFFICER:

DEPARTMENT CHIEF EXECUTIVE'S UNIT

SERVICE STRATEGIC FINANCE

REPORT NAME AUDIT SCOTLAND - SCOTLAND'S PUBLIC FINANCES: ADDRESSING THE CHALLENGES. A TARGETED FOLLOW-UP REPORT

2	<p>The council has produced an action plan to address the key points contained in Audit Scotland's report "Using cost information to improve performance" published in May 2012. The action plan is to be taken forward principally through the Corporate Improvement Plan project related to productivity and service improvement. No dates are included in the action plan There is a risk that each of the action steps is not accomplished within a reasonable timescale.</p> <p>LOW</p>	<p>This will be taken forward on a number of fronts. Service prioritisation reviews will require an element of cost information to be considered. The Councils approach to benchmarking will require unit costs to be compared including the use of the SOLACE national benchmarking information. Progress has commenced within Roads and Amenity Services on developing service based financial performance measures and this will be reviewed and rolled out to all service and captured as part of the review of the Planning and Performance Management Framework.</p>	<p>31 March 2014 31 July 2014 31 March 2015</p>	<p>This has now become detached from service prioritisation. A separate project is being set up in Strategic Finance initially to scope what is required. A discussion paper will be shared with SMT and a consideration given as to how to take this forward.</p>	<p>Delayed but rescheduled Head of Strategic Finance</p>
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REPORT NAME REVIEW OF CAPITAL ACCOUNTING

1	<p>The development of a comprehensive and overarching policy document in respect of capital expenditure, asset acquisitions, disposals and transfers, valuations and depreciation should be completed.</p> <p>LOW</p>	<p>A Capital Accounting policy document should be developed and issued to ensure appropriate and effective management, recording and control procedures are implemented across all aspects of capital accounting.</p>	<p>31 December 2013 28 February 2014, 30 June 2014 30 August 2014</p>	<p>Work has started on preparing the policy document and this will be completed by mid-August.</p>	<p>Delayed but rescheduled Finance Manager, Corporate Support</p>
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3	The Council has appropriate valuation processes in place although the policy is not documented. LOW	A Capital Accounting policy document should be developed and issued to ensure appropriate and effective management, recording and control procedures are implemented across all aspects of capital accounting.	31 December 2013 28 February 2014, 30 June 2014 30 August 2014	Work has started on preparing the policy document and this will be completed by mid-August.	Delayed but rescheduled Finance Manager, Corporate Support

REPORT NAME REVIEW OF CASH, INCOME AND BANKING

3	A review of Imprest Account details for Argyll & Bute Council showed that there are 223 Imprest Accounts in total. Of the 223, a high proportion were found to have bank accounts. However, for 24 there were no details and 88 had no bank accounts. LOW	Internal Audit understands that the current banking contract is due to be reviewed in 2012/2013 and the review of Imprest Accounts should coincide with this to see whether bank accounts are held with the most appropriate bank.	30 June 2013 31 July 2013, 30 June 2014 31 December 2013 30 November 2014	Bank tender is being worked on and should be complete by end of November.	Delayed but rescheduled Head of Strategic Finance
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DEPARTMENT COMMUNITY SERVICES

SERVICE COMMUNITY & CULTURE

REPORT NAME REVIEW OF LEISURE

1	Of the 133 recommendation 115 were found to have been actioned; however Appendix 3 details those recommendations which were still outstanding at the time of our visit with a comment as to the reason for no action having as yet been taken. One of the main reasons for a recommendation still being outstanding was the comment 'Awaiting action by Property Services' LOW	Leisure management to invite Property Services to monthly Leisure management meetings or alternatively to request that Property Services provide an update of progress Re outstanding Property issues in advance of this meeting	31 May 2014 31 July 2014 31 August 2014	Due to summer holiday period it has not been possible to find a suitable meeting time with Property Services to finalise arrangements. Meeting now scheduled for 6th August 2014.	Delayed but rescheduled Leisure & Youth Services Manager
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SERVICE		EDUCATION			
REPORT NAME		BUSINESS CONTINUITY (Educational Establishments)			
ACTION PLAN NO:	WEAKNESSES/GOOD PRACTICE: GRADE:	AGREED ACTION:	DATES :	COMMENT/EXPLANATION:	PYRAMID: RESPONSIBLE OFFICER:
1	Hermitage Academy has a current school role of 1,335. Hermitage Academy have considered relocation sites for school pupils in the event of a disruptive incident but have been unable to provide any robust plans for the relocation of pupils in the event of such an incident occurring. HIGH	A review will be undertaken of the Critical Activity Plan for Hermitage with clear relocation site/sites being identified.	30 June 2014 31 March 2015	Completed liaison between Governance and Community Services, The CARP has been reviewed and will be updated by Community Services as part of the annual review process. New completion date to coincide with the annual review.	Delayed but rescheduled Development Officer (Community Services)

REPORT NAME		REVIEW OF ADDITIONAL SUPPORT NEEDS			
6	Community Services are in the process of developing a monitoring system that compares the ASN assistant hours allocated for each school via the bid process to the actual number of hours currently being paid. The report also details the children being given ASN and the teachers assigned to SEN. Prior to the development of this system there was no practical means by which finance were able to explain the actual costs by area as recorded to the previously agreed SEN hours. Any changes to the agreed hours should be sanctioned by the Education Management Team with the monitoring system updated accordingly. Also Finance should adopt this monitoring tool for monthly budget monitoring. HIGH	The new monitoring system for ASN being currently developed by Education requires to be maintained and kept up-to-date with any changes to ASN hours. This system should then provide the underlying data for budget monitoring /preparation.	30 June 2014 31 December 2014	Routine updates to the monitoring system are being implemented, with planned reviews as part of the agreed programme. Initial review of budget monitoring/ASN allocation commenced July 2014	Delayed but rescheduled QIM (Budget Holder)