

**INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24**

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**1.0 INTRODUCTION**

- 1.1 Internal and external audit reports include an action plan with a management response establishing the agreed action, timescale and responsible officer. Internal Audit record these in a database and, on a quarterly basis, follow them up to ensure they are being progressed.
- 1.2 This report updates the committee on all open actions as at 31 December 2023 including information on actions where the agreed implementation date has been rescheduled.

**2.0 RECOMMENDATIONS**

- 2.1 To endorse the contents of the report.

**3.0 DETAIL**

- 3.1 The two tables below provide a numerical summary of open audit actions with a split between actions due by and due after 31 December 2023.
- 3.2 Appendix 1 provides further detail on actions that have either been completed but no evidence provided to verify completion, delayed and rescheduled or delayed but not rescheduled.

**Table 1 - Actions Due by 31 December 2023**

Service	Complete	Delayed/ Rescheduled	Delayed NOT rescheduled	Evidence Required	Total
<b>Internal Audit</b>					
DH – Commercial Services	0	1	0	0	1
DH – Education Performance & Improvement	2	1	0	0	3
DH – Legal & Regulatory Support	0	4	0	0	4
KF – Customer Support Services	3	6	0	0	9
KF – Development & Economic Growth	2	3	0	0	5
KF – Financial Services	10	13	1	1	25
KF – Roads & Infrastructure Services	6	0	0	0	6
H&SCP (IJB) - Adult Services (Older Adults & Community Hospitals)	3	0	0	0	3
H&SCP (IJB) – Finance & Transformation	1	0	0	0	1
H&SCP (IJB) – Strategic Planning & Performance	0	1	0	0	1
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	1	4	0	0	5
<b>External Audit</b>					
Nil					
<b>TOTAL</b>	<b>28</b>	<b>33</b>	<b>1</b>	<b>1</b>	<b>63</b>

**Table 2 - Actions due after 31 December 2023**

SMT/Service	Complete	Delayed/ Rescheduled	No Response	On Course	Evidence Required	Total
<b>Internal Audit</b>						
DH – Commercial Services	0	0	0	10	0	10
DH – Education Performance & Improvement	0	1	0	0	0	1
DH – Legal & Regulatory Support	0	0	0	1	0	1
KF – Customer Support Services	0	0	0	1	0	1
KF – Development & Economic Growth	0	1	0	3	0	4
KF – Financial Services	1	1	0	6	0	8
KF – Roads & Infrastructure Services	0	0	0	8	0	8
H&SCP (IJB) – Finance & Transformation	0	0	0	2	0	2
H&SCP (IJB) – Strategic Planning & Performance	0	0	0	1	0	1
H&SCP (SW) – Finance & Transformation	0	0	0	2	0	2
<b>External Audit</b>						
Nil						
<b>TOTAL</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>38</b>

## **4.0 CONCLUSION**

4.1 Progress continues to be made implementing audit actions.

## **5.0 IMPLICATIONS**

5.1	Policy – None
5.2	Financial – None
5.3	Legal – None
5.4	HR – None
5.5	Fairer Scotland Duty – None
5.5.1	Equalities – protected characteristics – None
5.5.2	Socio-economic Duty – None
5.5.3	Islands – None
5.6	Climate Change – None
5.7	Risk – None
5.8	Customer Service – None
5.9	The Rights of the Child (UNCRC) – None

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**14 March 2024**

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## **APPENDICES**

Appendix 1 – Action Plan Points Delayed & Rescheduled, Delayed and NOT rescheduled and Evidence Required

## Appendix 1 - Action Plan Points Delayed & Rescheduled/Evidence Required

### Action Plan Points Due by 31 December 2023

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
<b>VFM</b>	<p><b>COMMERCIAL SERVICES</b> <b>Climate Change Act</b></p> <p>4. Emissions Targets The Council has the ambition of becoming the UK's first net zero region and has set targets for achieving net zero emissions. The targets have been published within the Decarbonisation Plan, however only the overarching target to achieve net zero by 2045 is displayed on the Council's website.</p>	Develop and issue communications related to regional net zero ambition as Community Planning Partnership Plans confirmed.	30/07/2023 30/09/2023 31/12/2023 <b>01 Apr 2024</b>	Develop and issue communications related to regional net zero ambition as Community Planning Partnership Plans confirmed. New post holder establishing work programme.  <b>Delayed and Rescheduled</b>	Senior Communication Officer Communication Officer for Climate Change Board Head of Commercial Services
<b>Low</b>	<p><b>EDUCATION PERFORMANCE &amp; IMPROVEMENT</b> <b>PUPIL REGISTRATION</b></p> <p>1. Education Management Circulars (EMC) EMC No. 3.01 and 3.07 documents take cognisance of relevant legislation, but have not been updated since 2018 and do not reflect the current digitalised working practices. They are currently being revised to reflect legislative changes effective from August 2023 which provides access to an additional year of ELC for eligible children.</p>	Update key documents and guidance to reflect current working practices.	30/11/2023 <b>31 Mar 2024</b>	Management circulars have been reviewed and are with legal at the moment for review, these are due to go to JSC in February for sign off.  <b>Delayed and Rescheduled</b>	School Support Manager
<b>Medium</b>	<p><b>LEGAL &amp; REGULATORY SUPPORT</b> <b>Purchase Cards</b></p> <p>1. Supplementary Guidance Supplementary guidance was issued to all purchase cardholders, delegates and authorisers in October 2022. Of the 109 responses received from the survey undertaken, 70 said they had received the guidance and 32 said they had not or were unaware. Of the 86 cardholders surveyed, 41</p>	The supplementary guidance will be reissued to all cardholders, delegates and authorisers after it has been updated by PCCMT – per action point 10 on report.	31/12/2023 <b>31 Mar 2024</b>	Creditors can't issue email until PCCMT have updated the guidance notes -Action Point 7 PCCMT - Amended date due to capacity within the team to complete the tasks. 2 vacancies now filled and actions will be completed by end of financial year.	Creditors Supervisor

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
	indicated that they do not refer to the guidance when planning a purchase.			<b>Delayed and Rescheduled</b>	
Medium	<p><b>LEGAL &amp; REGULATORY SUPPORT</b> <b>Purchase Cards</b></p> <p>2. Procurement Manual Within the Procurement Manual purchase cards are not listed as a supplementary guidance note to be followed.</p>	Guidance note to be added to Manual by PCCMT.	31/12/2023 <b>31 Mar 2024</b>	<p>Amended date due to capacity within the team to complete the tasks. 2 vacancies now filled and actions will be completed by end of financial year.</p> <p><b>Delayed and Rescheduled</b></p>	PCCMT Manager
Medium	<p><b>LEGAL &amp; REGULATORY SUPPORT</b> <b>Purchase Cards</b></p> <p>7. Procurement Processes There is evidence that some purchases are made which do not follow Council procurement guidelines. A search of PECOS found that of 27 transaction recorded, 18 of these were retrospective orders. In addition, 28 transactions could not be found, 9 invoices were valued between £1,000 and £3,000 with no evidence of engagement with the procurement team.</p>	As per action point 10 on the report, the PCCMT will update the purchase card supplementary guidance.	31/12/2023 <b>31 Mar 2024</b>	<p>Amended date due to capacity within the team to complete the tasks. 2 vacancies now filled and actions will be completed by end of financial year.</p> <p><b>Delayed and Rescheduled</b></p>	PCCMT Manager
Low	<p><b>LEGAL &amp; REGULATORY SUPPORT</b> <b>Purchase Cards</b></p> <p>11. Internet Use of Purchase Cards During the review we identified instances where spend has been incurred for Council purposes via EBay and PayPal.</p>	The PCCMT will update the purchase card supplementary guidance, which will be reissued to all cardholders, delegates and authorisers as per action plan 1 and 10 on report.	31/12/2023 <b>31 Mar 2024</b>	<p>Amended date due to capacity within the team to complete the tasks. 2 vacancies now filled and actions will be completed by end of financial year.</p> <p><b>Delayed and Rescheduled</b></p>	PCCMT Manager
Low	<p><b>LEGAL &amp; REGULATORY SUPPORT</b> <b>Purchase Cards</b></p> <p>12. High Volume/Value use of Purchase Card Interpretation of the transactional data highlighted</p>	The PCCMT will monitor the purchase card transaction list and work with staff where multiple orders are placed. A reminder will be issued in the	31/12/2023 <b>31 Mar 2024</b>	Amended date due to capacity within the team to complete the tasks. 2 vacancies now filled and actions will be completed by end of financial year.	PCCMT Manager

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>that in the 3 month period January to March 2023, one Budget Holder within Education, was the second highest user of a purchase card in terms of both number of transactions and volume of spend with a total of 367 transactions amounting to the value of £33,569.</p>	<p>monthly newsletter issued by EPT.</p>		<p><b>Delayed and Rescheduled</b></p>	
<p><b>CUSTOMER SUPPORT SERVICES</b> <b>Customer Service Centre</b></p> <p>3. Performance Indicators Information gathered using the Avoidable and Non Avoidable categories do not match real time concerns or trends identified by staff regarding arising issues as these are lagging indicators. Customer Service Centre should, with Services, review the definitions of the Avoidable and Non Avoidable Contacts with a view to gathering actionable data on the volume of repeat contacts due to lack of follow up, availability of information and establishing whether there is an issue with customers being unable to reach staff who have been named as a key contacts.</p>	<p>Provided by key officer 1. CET will engage with Service Leads to review Avoidable Contact measures and reporting. 2. CET will send a report with Improvement Recommendations to DMT and ELT for approval by July 2023.</p>	<p>31/07/2023 30/09/2023 31/12/2023 <b>31 Mar 2024</b></p>	<p>Customer Service Strategy Consultation period for inputs was extended to 15/01/24. Consultation is now closed and report on its outcomes and final CS Strategy, Charter and Action Plan will go to DMT on 29/01/24 and then to SMT and Council in February. If approved the Action Plan task re review of Avoidable Contacts will be managed through that Plan tracker.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Customer Engagement Manager</p>
<p><b>CUSTOMER SUPPORT SERVICES</b> <b>Customer Service Centre</b></p> <p>4. The Customer Service Standard Charter The Charter does not reflect all the channels now available to customers to raise initial enquiries. The Charter is currently being reviewed based on consultation with the public after the pandemic and will be updated to reflect the results and to take account of other key Council Strategies including the Digital Strategy and Customer Service</p>	<p>Provided by key officer 1. CET will consult customers on Charter Standards as part of the survey informing the new Customer Service Strategy. 2. CET will include proposals for a revised Customer Service Charter in the Customer Service Strategy to be approved by ELT and SMT.</p>	<p>31/10/2023 31/12/2023 <b>31 Mar 2024</b></p>	<p>New Customer Charter formed part of the Customer Service Strategy Consultation that closed on 15/01/24 - there was a specific set of questions on the Charter. Paper detailing outcomes of the consultation and Final Charter and Strategy will be sent to DMT on 20/01/24 and then to SMT and Council in February with a view to launching the new Charter in</p>	<p>Customer Engagement Manager</p>

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
	Strategy. to be updated to reflect the updated performance standards			April 24.  <b>Delayed and Rescheduled</b>	
Medium	<p><b>CUSTOMER SUPPORT SERVICES</b> <b>Cyber Security</b></p> <p>2. Cyber Security Policy Finding: The Council has a comprehensive ICT and Digital Strategy in place including a section on “Secure and compliant infrastructure”. This section makes reference to a Cyber Security Policy but this has not yet been completed. Recommendation: The Cyber Security Policy should be completed, approved and published on the Council’s intranet site for Elected Member and employee reference.</p>	Our security policy will be updated and published. From a security perspective it is considered best practice to publish for restricted internal use only.	31/10/2023 <b>29 Feb 2024</b>	New draft policy presented to ITMT but not accepted. Revised policy will be further reviewed by ITMT at January 2024 meeting.  <b>Delayed and Rescheduled</b>	ICT Compliance and Security Officer
Medium	<p><b>CUSTOMER SUPPORT SERVICES</b> <b>Cyber Security</b></p> <p>3. Cyber Security &amp; Cyber Incident Management Resourcing Finding: An Incident Response Team has been identified and recorded on the Cyber Incident Response Plan with each officer responsible for their own areas of expertise, there is no depute appointed to manage an incident response should the ICT-CSO be unavailable. Finding: The Council has one full-time officer (ICT-CSO) with responsibility for cyber security as part of their remit, other local authorities have small teams in place to manage cyber security alone indicating that the Council may be under-resourced in this area.</p>	The level of resource allocated to manage the Council’s cyber security requirements will be reviewed and a report submitted to DMT.	31/10/2023 <b>29 Feb 2024</b>	Report delayed due to issues gathering research information. Report now due to be submitted to January ITMT and DMT thereafter.  <b>Delayed and Rescheduled</b>	ICT and Digital Manager

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>Finding: There is currently no opportunity for career advancement for a cybersecurity professional within the Council, however, management roles in ICT all have a requirement for cyber security knowledge and understanding. Recommendation: The level of resource allocated to manage the Council's cyber security requirements should be reviewed.</p>				
<p><b>CUSTOMER SUPPORT SERVICES Equality and Socio-Economic Impact Assessment</b></p> <p>3. Overview of EqSEIA There is no oversight at a central level to ensure that budget papers, policy documents or strategy changes or any other documents that an EqSEIA is attached where required.</p>	<p>Proposal brought to DMTs/SMT on options for an oversight process.</p>	<p>30/09/2023 30/10/2023 <b>30 Jun 2024</b></p>	<p>Report went to D&amp;I DMT 18th December. Will go to Customer Service's DMT on 29th January and then on to SMT for sign off.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Head of Customer Support Services</p>
<p><b>CUSTOMER SUPPORT SERVICES Equality and Socio-Economic Impact Assessment</b></p> <p>4. Training EqSEIA guidance was issued to employees via a newsflash and presentations were made to managers, including a presentation on EqSEIA and for budget setting savings.</p>	<p>Webinars and presentations on EqSEIAs will be run at key times in the year</p>	<p>31/12/2023 <b>31 Jul 2024</b></p>	<p>Course is in development but on hold until inclusion of Children Rights and Wellbeing Impact Assessments can be included. Sessions will be planned following inclusion of these providing an opportunity to launch the new element and provide a reminder about the existing requirements and process at the same time.</p> <p><b>Delayed and Rescheduled</b></p>	<p>HROD Manager</p>
<p><b>DEVELOPMENT &amp; ECONOMIC GROWTH PLANNING</b></p> <p>1. Staff Training</p>	<p>Once the incorporation of the IDOX project is completed a training schedule will be introduced covering both the</p>	<p>31/12/2023 <b>30 Sep 2024</b></p>	<p>Linked to the IDOX DMS project which is currently on hold. The holdup is a matter out with DM control and relies on a fix from</p>	<p>Process and Productivity Improvement Officer</p>

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	Planning do not currently have in place a training schedule for 2023/24 for planning officers.	new system and other relevant areas such as the National planning for framework 4.		IDOX, hence rescheduled for 30th September 2024.  <b>Delayed and Rescheduled</b>	
Low	<b>DEVELOPMENT &amp; ECONOMIC GROWTH PLANNING</b>  3. Customer Charter Planning have in place a customer charter, however it was last reviewed in 2012 and requires to be updated as it does not reflect current practice.	The framework document for 2022/23 stated "A review and update of the Development Management Customer Service Charter will also be undertaken during 2023/24."	31/12/2023 <b>31 Mar 2024</b>	Rescheduled to 31st March 2024 to reflect the commitment set out in the PPF.  <b>Delayed and Rescheduled</b>	Development Manager
Low	<b>DEVELOPMENT &amp; ECONOMIC GROWTH PLANNING</b>  4. Service level Customer User Forums Customer User Forums have previously been held regularly however currently customer forums are not being undertaken.	The Planning Performance Framework for 2022/23 states that "it is intended to reinstate Service level Customer User Forums during 2023/24".	31/12/2023 <b>31 Mar 2024</b>	Re-scheduled to 31st March 2024, this also reflects the commitment set out in the PPF.  <b>Delayed and Rescheduled</b>	Development Manager
Medium	<b>FINANCIAL SERVICES CAPITAL MONITORING</b>  1. Capital Programme Planning & Management Guide The Council's Capital Guide has not been revised since 2018 and requires a review to ensure it reflects current working practices and provides appropriate support to officers involved in the capital monitoring process. The Council is currently developing a new Capital Strategy which is to be presented to the Policy and Resources Committee in August 2021 and we recognise that a review of the Guide should be conducted after the Strategy	Capital Planning and Management Guide to be updated once the Capital Strategy has been approved to ensure the two are aligned and provide clarity.	31/03/2022 30/09/2022 31/12/2022 31/03/2023 30/09/2023 31/12/2023 <b>31 Mar 2024</b>	The Guide has been updated but requires consultation with the Head of Commercial Services as it has a lot of duplication with the new Capital Investment Strategy and it may be possible to streamline this guide.  <b>Delayed and Rescheduled</b>	Head of Commercial Services/Finance Manager

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>has been finalised to ensure the two documents complement each other and. The Guide could also benefit from being linked to, or referencing, other relevant Council processes, in particular the Project Management section on the Hub.</p>				
<p><b>FINANCIAL SERVICES MANAGEMENT OF DEBT/DEBT RECOVERY</b></p> <p>1. Corporate Debt Policy The Document has not been updated since 2017 and does not reflect the current Council Organisational Structure nor current working practices.</p>	<p>The Revenues and Benefits Manager will review the Corporate Debt Recovery Policy and submit it to a working group led by the Head of Legal Services reviewing the Sundry Debt process for consultation. The final document will proceed to October P&amp;R via the Head of Financial Services and Executive Director Kirsty Flanagan's DMT.</p>	<p>31/12/2023 <b>31 May 2024</b></p>	<p>Delayed due to issues being discussed with the system supplier around the key point on charging interest on commercial debt. Ongoing partnership work to develop the new policy. Proposal to have first draft completed by 8 February and to invite partner organisations to comment on the draft at Financial Inclusion and Advice group on 13 February. Comments to be considered and responded to in March before a paper with the proposed new policy is prepared and submitted to P&amp;R for approval in May 2024.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Revenues and Benefits Manager</p>
<p><b>FINANCIAL SERVICES MANAGEMENT OF DEBT/DEBT RECOVERY</b></p> <p>4. Finding: The Debtors Procedure manual states that the Revenues and Benefits Manager will have oversight of the accounts to be written off, this is not current working practice Recommendation: Consideration should be given to introducing this overview.</p>	<p>A thorough review of Sundry Debt write-off procedure to be carried out by the working group as part of the overall update of the Sundry Debt Procedures. Reporting and communication with stakeholders is being reviewed by the working group. It is</p>	<p>31/12/2023 <b>31 Mar 2024</b></p>	<p>New write-off procedure has been developed and the Revenues and Benefits Manager will review Sundry Debt write-off as part of that process. No actual write-off has been submitted using the new process as yet, this will happen in Quarter 4 of 2023/2024.</p>	<p>Revenues and Benefits Manager</p>

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
		<p>anticipated that reports of debt written off will be sent to departments as part of a standard suite of reporting for discussions at quarterly meetings this will be confirmed within the reviewed Sundry Debt Procedure Manual.</p>		<p><b>Delayed and Rescheduled</b></p>	
<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Medium</b></p>	<p><b>FINANCIAL SERVICES MANAGEMENT OF DEBT/DEBT RECOVERY</b></p> <p>5. Finding: There is insufficient evidence to determine whether all Services receive details of invoices being written off. Recommendation: Services should be sent this information.</p>	<p>A thorough review of Sundry Debt write-off procedure to be carried out by the working group as part of the overall update of the Sundry Debt Procedures. Reporting and communication with stakeholders is being reviewed by the working group. It is anticipated that reports of debt written off will be sent to departments as part of a standard suite of reporting for discussions at quarterly meetings this will be confirmed within the reviewed Sundry Debt Procedure Manual.</p>	<p>31/12/2023 <b>31 Mar 2024</b></p>	<p>See above comment for Action 4 - new process has been developed and will be followed in Q4 2023/2024.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Revenues and Benefits Manager</p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);"><b>Medium</b></p>	<p><b>FINANCIAL SERVICES MANAGEMENT OF DEBT/DEBT RECOVERY</b></p> <p>6. Finding: While there is a pdf version of the authorisation and the spreadsheets containing the individual invoices, there are concerns that different sources of data are used during the write off process as there is more than one version of the write off spreadsheet.</p>	<p>There must only be one version of the write-off spreadsheet. This can be shared between Finance and Legal Services on MS Teams. Changes can be made to the document by Legal or Finance before it is presented to senior</p>	<p>31/12/2023 <b>31 Mar 2024</b></p>	<p>New process has been agreed, however no write-off process has been actioned recently due to the scale of the changes being brought into the process by Finance working with Legal Services so can't evidence the changes yet. Delay the completion until March 2024.</p>	<p>Revenues and Benefits Manager</p>

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<p>Recommendation: Checks should be carried out to ensure that Original Data is retained with records kept of any alteration to the Source Data.</p>	<p>management for final consideration.</p>		<p><b>Delayed and Rescheduled</b></p>	
<p><b>FINANCIAL SERVICES</b> <b>MANAGEMENT OF DEBT/DEBT RECOVERY</b></p> <p>7. Finding: The Debtors Procedure Manual does not mention that the keying of the Sundry Debtors Write Offs has two separate stages - first is the creating and approving of invoices as written off on the Debtors system and second is the manual journals to be processed to account for the VAT element of the invoices written off. The journal processed in February did not contain all of the invoices that had been written off. This caused a difference in the debtors' element of the VAT return. While this was a small value it raises concerns as to whether there is appropriate monitoring and oversight of the balancing of the write off, back to the authorised invoices and values.</p> <p>Recommendation: Checks should be carried to ensure that there is appropriate monitoring and oversight of the balancing of the write off, back to the authorised invoices and values. The Debtors Procedure Manual should be updated to reflect all stages of the write off.</p>	<p>This can be added to the revision of the procedure manual which will be finalised in December 2023. NDR and Income Manager will ensure the write-offs in the Debtors system are fully reconciled with the general ledger position each quarter.</p>	<p>31/12/2023 <b>31 May 2024</b></p>	<p>To be incorporated into the new Corporate Debt Policy going to P&amp;R in May 2024.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Revenues and Benefits Manager</p>
<p><b>FINANCIAL SERVICES</b> <b>MANAGEMENT OF DEBT/DEBT RECOVERY</b></p> <p>9. Raising of invoices and Recovery Routes Finding: There are only two templates for the issuing of invoices and reminders, Argyll General and Argyll CS, but there are seven different</p>	<p>Recovery Routes to be reviewed by working group. Rationalised where possible. A process will be put in place whereby new recovery routes should be signed off by senior</p>	<p>31/10/2023 <b>31 Mar 2024</b></p>	<p>Full review of recovery routes will be completed in March 2024, new process will be in place as part of that and the stated terms on the new invoices will match the updated recovery routes.</p>	<p>NDR &amp; Income Manager</p>

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<p>recovery routes. This is used for all invoices regardless of the recovery routes. The issue with this is that the recovery route timescales built into the system do not always match that detailed on the standard templates for invoices, reminders and final reminders.</p> <p>Recommendation: In consultation with Legal Services a review should be undertaken to ensure the stated terms and conditions match the recovery routes and reflecting the appropriate consequences for not paying.</p>	<p>officers in Finance and in Legal Services in the future.</p>		<p><b>Delayed and Rescheduled</b></p>	
<p><b>FINANCIAL SERVICES</b> <b>MANAGEMENT OF DEBT/DEBT RECOVERY</b></p> <p>13. Finding: The value of debt currently being managed by Legal Services is not accurately quantifiable. The Passed to Legal is the final stage on the Debtors system but not all invoices are moved to this stage e.g. Community Services Invoices Not all debtors are managed by Legal Services (e.g. Commercial Waste issued and managed by Roads and Infrastructure Business Support Team and the Income Maximisation Team in Finance) Invoices are raised using Civica Debtors system which does not interface with the Iken System used by Legal Services</p> <p>Recommendation: Consideration should be given to whether it is practical/ cost effective to add other stages to the Debtors system e.g. Legal Letter 1 or Passed to Sheriff etc.</p>	<p>The ongoing work of the working group will examine the possibilities of adding legal recovery stages to the Sundry Debt system. NDR &amp; Income Manager to implement new recovery stages.</p>	<p>31/12/2023 <b>31 Mar 2024</b></p>	<p>Delayed due to the scale of the changes being made to the process and delays in engagement with system supplier.</p> <p>Recovery routes will be reviewed and refreshed by the end of March 2024 and the invoices and reminders and legal letters will be added to the system at that stage.</p> <p><b>Delayed and Rescheduled</b></p>	<p>NDR &amp; Income Manager</p>
<p><b>FINANCIAL SERVICES</b> <b>Management of Debt/Debt Recovery</b></p> <p>15. Housing Benefits Procedures</p>	<p>Revision of HBOP recovery procedures to be updated and the write-off procedure updated to reflect the fact that if there is movement in the</p>	<p>31/12/2023 <b>31 Mar 2024</b></p>	<p>Will be completed with the other write-off related tasks by the end of March 2024. Delayed due to all other sundry debt process changes.</p>	<p>Corporate Debt Recovery Team Leader</p>

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<p>Findings: The Housing Benefit procedures, while comprehensive, are being updated by the Corporate Debt Recovery Team Leader to reflect the revised working practices. This process has not been prioritised due to staffing issues.  Recommendation: Complete the revision of the Housing Benefits Procedures  Finding: The HBOP write off original data is not maintained.  Recommendation: Either the original spreadsheet is printed to pdf when being passed for authorisation or the original data tab be copied to a new tab titled Keyed.</p>	<p>amount of debt to be written off during the period that the write-off is being considered by senior management the these individual debts will be removed from the current write-off process, have their circumstances reviewed and be reconsidered for write-off in a future quarter. However if the reason for the change is that a debtor has started to pay then the expectation is that the debt will not be presented for write-off in the near future. If the reason for the change is a backdated adjustment to benefit entitlement then this could possibly be represented to the Executive Director in future write-off if the reason for the write-off action remains unchanged. Whatever the circumstances the individual debt will be removed from the existing write-off exercise and reviewed before the appropriate course of action is taken.</p>		<p><b>Delayed and Rescheduled</b></p>	
<p><b>FINANCIAL SERVICES</b>  <b>Management of Debt/Debt Recovery</b></p> <p>17. Sharing of good practice Consideration should be given to whether it is possible to issues text</p>	<p>The service would like to look at the possibility of E-billing and text reminders for NDR in the future. There will be a cost to this, given that NDR income is pooled by the government it</p>	<p>30/06/2023  31/12/2023  <b>31 Mar 2024</b></p>	<p>We are still waiting for confirmation from the system supplier about the actual cost of the functionality. We will chase this with a view to completing the action by March 2024.</p>	<p>NDR &amp; Income Manager</p>

VFM

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	message reminders for Non Domestic Rates missed payments.	has never been our highest priority. That being said it would introduce improvements for our businesses. We will approach the systems supplier, Northgate (Orbis) and get quotes for this work. At that point a business case will need to be considered before any other progress can be made.		<b>Delayed and Rescheduled</b>	
<b>Medium</b>	<b>FINANCIAL SERVICES</b> <b>Payroll Processes</b>  3. Processes Whilst there are well understood processes and procedures in place for the management of payroll updates, the whole process is hugely inefficient. A new HR and payroll system is planned for the future to replace the existing systems.	Using the above process flow completed for action 1, conduct a value chain analysis exercise to identify points of duplication and any other inefficiencies in the current process. Redesign the process to remove the inefficiencies identified to optimise the use of staff and speed the process up.	31/12/2023	This action has been delayed as key staff have had to prioritise the development and testing of the new HR and Payroll System. It should be noted that the processes being reviewed in this step will not be carried over to the new system. Instead, a new set of processes will be built which will reflect the processing logic of the new system and which will utilise the workflow functionality it contains. Will be moving to the new system in April 2024, focusing on the processes for the new system.  <b>Delayed and NOT Rescheduled</b>	Payroll & Pension Officer and Team Leader - HR Service Centre
<b>Medium</b>	<b>FINANCIAL SERVICES</b> <b>Payroll Processes</b>  2. Use of Resources Basic essential employee information is keyed in by HR&OD staff into CIVICA, then separately into ResourceLink by Payroll staff.	Completing and implementing action point 1 and 2 is expected to improve the overall efficiency of the process and optimise the use of staff time.	31/12/2023	The transfer of keying work to the HRSC has been completed. Work is also underway to build the processes which will be used in the new HR and Payroll system. It is very likely that there	Finance Manager – Departmental Support and HR Manager – Operations

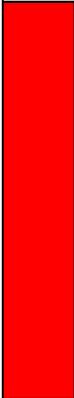
Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer	
Medium	<p><b>FINANCIAL SERVICES</b> <b>Purchase Cards</b></p> <p>3. Purchase Card Holder List Purchase cards are a method of payment a detailed spreadsheet is maintained by Creditors providing details of purchase card holders, their card limit, the single transaction limit, the approver and any administrative delegates This is not currently circulated to budget holders for review.</p>	<p>The Purchase cardholder list will be circulated to Budget Holders for review. This be an annual process.</p>	<p>31/12/2023 <b>31 Mar 2024</b></p>	<p>will be a further transfer of data input responsibilities from Payroll to HR based on the division of labour which underpins the process logic in the new system.</p> <p><b>Evidence Required</b></p>	
Medium	<p><b>FINANCIAL SERVICES</b> <b>Purchase Cards</b></p> <p>8. Procurement Processes There is evidence that some purchases are made which do not follow Council procurement guidelines. A search of PECOS found that of 27 transaction recorded, 18 of these were retrospective orders. In addition, 28 transactions could not be found, 9 invoices were valued between £1,000 and £3,000 with no evidence of engagement with the procurement team.</p>	<p>Creditors will reissue to all cardholders, delegates and authorisers as per action plan 1 on report.</p>	<p>31/12/2023 <b>31 Mar 2024</b></p>	<p>Email has been issued to budget holders, awaiting evidence that BH are engaging with Creditors.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Creditors Supervisor</p>
Medium	<p><b>FINANCIAL SERVICES</b> <b>Purchase Cards</b></p> <p>3. Training</p>	<p>Recommendation accepted. A training programme based upon the use of the Smartsheet system is being developed.</p>	<p>31/12/2023 <b>30 Jun 2024</b></p>	<p>Creditors can't issue email until PCCMT have updated the guidance notes -Action Point 7 PCCMT.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Creditors Supervisor</p>
Low	<p><b>H&amp;SCP - STRATEGIC PLANNING AND PERFORMANCE</b> <b>Risk Management</b></p> <p>3. Training</p>	<p>Recommendation accepted. A training programme based upon the use of the Smartsheet system is being developed.</p>	<p>31/12/2023 <b>30 Jun 2024</b></p>	<p>Training has been sourced and paused as there may be a requirement to update the software training side based on the proposal. The proposal is to</p>	<p>Business Improvement Manager</p>

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>It is noted that there is an outstanding audit action since June 2021 covering : · Training for new members of IJB and Audit Committee · training for Risk leads · maintenance of training records</p>			<p>move to an alternative system that offers training so would not offer smartsheet training but training on an alternative system, for which approval is awaited.</p> <p><b>Delayed and Rescheduled</b></p>	
<p><b>High</b></p> <p><b>H&amp;SCP - ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS &amp; LIFELONG CONDITIONS/CSWO)</b></p> <p>Client Funds 3. Banking Detail restricted.</p>	Detail restricted	31/03/2023 30/06/2023 31/08/2023 31/10/2023 <b>30 Jun 2024</b>	Detail restricted <b>Delayed and Rescheduled</b>	Finance Manager Departmental Support
<p><b>High</b></p> <p><b>H&amp;SCP - ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS &amp; LIFELONG CONDITIONS/CSWO)</b></p> <p>Client Funds 4. Safe Detail restricted</p>	Detail restricted	31/03/2023 30/06/2023 31/08/2023 31/10/2023 <b>31 Mar 2024</b>	Detail restricted <b>Delayed and Rescheduled</b>	SW Admin Manager
<p><b>High</b></p> <p><b>H&amp;SCP - ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS &amp; LIFELONG CONDITIONS/CSWO)</b></p> <p>Client Funds 6. Unaccounted Funds Detail restricted.</p>	Detail restricted	30/06/2023 31/08/2023 31/12/2023 <b>31 Mar 2024</b>	Detail restricted <b>Delayed and Rescheduled</b>	SW Admin Manager
<p><b>High</b></p> <p><b>H&amp;SCP - ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS &amp; LIFELONG CONDITIONS/CSWO)</b></p>	Detail restricted	31/03/2023 30/06/2023 31/08/2023	Detail restricted <b>Delayed and Rescheduled</b>	Finance Manager Departmental Support

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 Client Funds 8. Access to withdraw cash Detail restricted.		31/10/2023 30 Jun 2024		

## Action Plan Points Due after 31 December 2023

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p><b>VFM</b></p> <p><b>EDUCATION PERFORMANCE &amp; IMPROVEMENT PUPIL REGISTRATION</b></p> <p>4. The functionality of Oracle CRM Expanding the use of Oracle CRM throughout the pupil registration process could further digitalise and streamline processes and provide a simplified audit trail. Consideration should be given whether the Placing Request process could be managed using Oracle CRM by providing access to school support staff in Argyll House.</p>	<p>Explore the functionality of Oracle with staff from Customer Support Services.</p>	<p>31/03/2024 <b>30 Sep 2024</b></p>	<p>Discussions with Customer Support Services are ongoing, it is hoped that the function to process placing requests using Oracle CRM will be in place by 30 September 2024.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Admin and Information Officer</p>
<p><b>High</b></p> <p><b>DEVELOPMENT &amp; ECONOMIC GROWTH Planning Applications</b></p> <p>1. Procedure Document There are no established written procedural documents in place, staff follow a series of workflow processes which are aligned to legislative requirements and current guidance.</p>	<p>Review and update of existing written procedures to provide a collated procedural document for the handling of planning applications.</p>	<p>31/12/2022 30/06/2023 31/07/2024 <b>30 Sep 2024</b></p>	<p>Linked to the IDOX DMS project which is currently on hold. The hold-up is a matter out with DM control and relies on a fix from IDOX.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Process and Productivity Improvement Officer</p>
<p><b>High</b></p> <p><b>ROADS &amp; INFRASTRUCTURE SERVICES – Warden Services</b></p> <p>Second Bin Service Verification Wardens are expected to verify the veracity of applications from customers for a second domestic bin service. This requires the warden to confirm that information provided by the customer is accurate and meets the defined criteria. The information provided to substantiate an application can be very personal and sometimes of a sensitive medical nature. Wardens have been asked to provide this service but have received no formal training in how to ensure a customer's dignity is maintained or to ensure they are aware</p>	<p>Review the process Review the second bins that are in place and the process for rationalising. This review to also give consideration to composition and identify opportunity to increase recycling and reduce general waste.</p>	<p>30/09/2022 30/12/2022 30/06/2023 30/09/2023 31/10/2023 31/03/2024 <b>30 Jun 2024</b></p>	<p>A report is going forward to EDI committee on 21 March on the review of second domestic bins. The report will outline the purpose of the review and how the exercise will be undertaken ensuring it links with the agreed policy. Following EDI, a letter will be issued to residents explaining the process and outlining what they will need to do.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Operations Manager, Roads &amp; Infrastructure Services</p>

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
 of the requirements of General Data Protection Regulation (GDPR) in relation to personal data for this specific process. Due to the sensitivity of this process, and the potential risks associated with data protection it is recommended that the current verification process is reconsidered to determine if it is appropriate to maintain it in its current form. If it is decided it should be retained then there should be engagement with the Council's Governance and Risk Manager to ensure it is being carried out in full compliance with GDPR.				