

INTERNAL AUDIT REPORT FOLLOW UP 2018-19

1.0 INTRODUCTION

- 1.1 Internal 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 monthly basis, follow them up to ensure they are being progressed.
- 1.2 This report updates the committee on all open actions as at 31 July 2018 including information on actions where the agreed implementation date has been rescheduled.

2.0 RECOMMENDATIONS

- 2.1 To note 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 between 01 April and 31 July and actions due after 31 July 2018.

Actions Due between 01 April 2018 and 31 July 2018

Service	Complete	Delayed / Rescheduled	Total
CUSTOMER & SUPPORT SERVICES	3	0	3
EDUCATION	1	0	1
PLANNING & REGULATORY SERVICES	9	1	10
ROADS & AMENITY SERVICES	4	2	6
Total	17	3	20

Actions Due after 31 July 2018

Service	Complete	On Course	Delayed / Rescheduled	Total
CUSTOMER & SUPPORT SERVICES	3	2	0	5
EDUCATION	1	3	0	4
GOVERNANCE & LAW	1	0	0	1
LIVEARGYLL	1	2	0	3
PLANNING & REGULATORY SERVICES	3	1	0	4
ROADS & AMENITY SERVICES	4	2	0	6
STRATEGIC FINANCE	0	1	1	2
TOTAL	13	11	1	25

3.2 Appendix 1 provides further detail on actions that have either been delayed and rescheduled or for which Internal Audit have received no response from the service to inform this follow up.

4.0 CONCLUSION

4.1 Satisfactory 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 Equalities None

5.6 Risk None

5.7 Customer Service None

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25 September 2018

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APPENDICES

Appendix 1 – Action Plan Points Delayed & Rescheduled or with No Response

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Action Plan Points Due between 01 April and 31 July 2018						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
Planning and Regulatory Services - Trading Standards	Arrangements to produce statutory Section 70 report and other non-statutory reports. The data fields in Uniform and General Enforcement Form (GEF) should be reviewed and updated to ensure they are consistent and reflect current legislative and regulatory requirements.	High	Should the system generated option be suitable, Uniform fields will be reviewed and thereafter updated where possible to generate the report.	30 June 2018 31 December 2018	The 30 th June 2018 date was conditional on there being a system generated option to generate a report. Discussions with other Scottish local authorities have confirmed that none of them are managing to use IDOX to produce the required report for the annual return. Consequently the current year return (due 29 th June 2018) will need to be an incomplete return (as per previous years). We will compile a full report of issues found in completing this year's report and share this with IDOX to develop a resolution to this issue by 31 December 2018.	Trading Standards Manager Delayed but rescheduled
Roads and Amenity Services - Waste Management	Assessment of future restoration costs and ongoing maintenance costs of Renewi sites should be carried out and financial provisions made	High	A new asset management plan is being produced by 1 June 2018 and will detail all financial provisioning necessary	30 June 2018 31 December 2018	The asset management plan is part of the Waste Strategy work stream and will feature as part of the September ED&I report. The Waste Strategy EDI	Fleet, Waste & Infrastructure Manager Delayed but rescheduled

Action Plan Points Due between 01 April and 31 July 2018						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
	where appropriate.		for the on-going maintenance and restoration costs of Renewi sites. Details from this asset management plan will be included in the waste model.		was originally going to be presented at the June EDI. The report has been put back to the September EDI to include the Waste model and updated information on Landfill ban solutions. As a result of this delay the Asset plan will feature additional information that will provide more contextual support for the outcomes and recommendations made, particularly in relation to the Waste Financial Model covering our own sites/operations and the PPP area.	
Roads and Amenity Services – Street Lighting	The Service Plan is not aligned to agreed response times. The repair response target times in the Council's documented procedures are not consistent with the target times in the R&AS 2018/19 service plan.	Low	Service plan will be amended.	30 June 2018 31 August 2018	Action has not yet been completed due to sickness absence and annual leave.	Contracts Manager Delayed but rescheduled

Action Plan Points Due After 31 July 2018
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Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
Strategic Finance – Value Added Tax (VAT)	VAT training has not been delivered to all staff involved in determining VAT treatment.	Medium	VAT training in the format of an e-learning module will be prepared to allow Argyll and Bute specific training to be delivered.	31 March 2018 31 August 2018 30 November 2018	This has to be delayed and rescheduled to November 2018 due to staff workload. There is now a VAT manual on the HUB that all staff can easily access.	Finance Manager, Corporate Support Delayed but rescheduled