

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 December 2019 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 between 01 November and 31 December and actions due after 31 December 2018.

Actions Due between 01 November 2018 and 31 December 2018

Service	Complete	Delayed / Rescheduled	Total
ADULT CARE	1	0	1
CUSTOMER & SUPPORT SERVICES	0	1	1
ECONOMIC DEVELOPMENT	1	0	1
EDUCATION	2	0	2
GOVERNANCE & LAW	1	0	1
LIVEARGYLL	1	0	1
PLANNING & REGULATORY SERVICES	2	2	4
ROADS & AMENITY SERVICES	4	1	5
STRATEGIC FINANCE	0	1	1
TOTAL	12	5	17

Actions due after 31 December 2018

Service	Complete	On Course	Total
ADULT CARE	0	3	3
CUSTOMER & SUPPORT SERVICES	0	4	4
ECONOMIC DEVELOPMENT	1	2	3
IMPROVEMENT & HR	0	1	1
LIVEARGYLL	0	1	1
ROADS & AMENITY SERVICES	0	2	2
STRATEGIC FINANCE	0	5	5
TOTAL	1	18	19

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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APPENDICES

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

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Action Plan Points Due between 01 November and 31 December 2018						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
Housing benefit and council tax reduction	Performance indicators have been established in relation to the recovery of overpayments however technical issues have meant these indicators have not been reported against since the Council migrated from Northgate to Civica in April 2018.	Medium	Technical issues are currently being addressed.	31 December 2018 31 March 2019	Continue to communicate with Civica on the technical issues. Escalation has taken place with Civica regarding the length of time taken to address outstanding logs with them. Performance and Development Manager has advised of likelihood of reaching year end 18/19 with no recovery information available. Revenues and Benefit Manager has raised this issue at Project Board level.	Overpayments Officer Delayed and Rescheduled
Planning fees	Sample testing of pre advice requests highlighted inconsistent processing of pre-application advice requests including not using appropriate template documentation and erroneously not charging fees. Training and procedure	High	Training and procedure notes will be completed and circulated.	30 November 2018 28 February 2019	Existing guidance was rewritten into formal documentation, however testing identified a need for changes to the process based on feedback from users. A process review and redesign is proposed for January and revised guidance based on this produced and delivered in	Development Manager Delayed and Rescheduled

Action Plan Points Due between 01 November and 31 December 2018						
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	notes intended to support staff when the new fees were introduced does not appear to have been provided.				workshops in February.	
Value Added Tax	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 30 April 2019	The HR Board agreed on 25 January to create a VAT e-learning module. The content has been prepared by Strategic Finance, and the Training Team now need to create the e-learning module by 30 April 2019.	Finance Manager, Corporate Support Delayed and Rescheduled
Trading standards	There are very limited documented procedures for the majority of the areas of work within Trading Standards. Provision of step-by-step instructions would act as guidelines for employees to undertake work processes in a consistent manner in line with legal and regulatory requirements and best practice. Trading Standards should perform an	Medium	Standard operating procedures will be prepared and reviewed by management in accordance with the Trading Standards Improvement Plan.	31 December 2018 28 February 2019	Document library in place and being populated however further work required to complete and sign off remaining documents.	Standards Manager Delayed and Rescheduled

Action Plan Points Due between 01 November and 31 December 2018						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
	exercise to identify all processes which would benefit from having documented procedures and then create a programme of work for them to be drafted and approved.					
Waste management	Assessment of future restoration costs and ongoing maintenance costs of Renewi sites should be carried out and financial provisions made where appropriate.	High	A new asset management plan is being produced by 1 June 2018 and will detail all financial provisioning necessary for the on-going maintenance and restoration costs of Renewi sites. Details from this asset management plan will be included in the waste model.	30 June 2018 31 December 2018 31 July 2019	A new asset management plan will be produced to allow for an options appraisal process of the proposed measures put forward in the new Waste Strategy (2019). The asset plan will detail all financial provisioning necessary for the on-going maintenance and restoration costs of Renewi sites, whilst taking into account any changes in operation needed as a result of the upcoming BMW landfill ban. Details from this asset management plan will be included in the waste model and reviewed annually thereafter.	Fleet, Waste & Infrastructure Manager Delayed and Rescheduled