
INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2019-20

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 monthly basis, follow them up to ensure they are being progressed.
- 1.2 This report updates the committee on all open actions as at 30 November 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 July and 30 November 2019 and actions due after 30 November 2019.

Actions Due between 01 July 2019 and 30 November 2019

Service	Complete	Delayed / Rescheduled	Total
INTERNAL AUDIT			
Cross Cutting	1	5	6
Development & Economic Growth	2	1	3
Learning & Teaching	3	0	3
Legal & Regulatory	2	1	3
TOTAL	8	7	15

Actions due after 30 November 2019

Service	Complete	On Course	Delayed & Rescheduled	Total
INTERNAL AUDIT				
Adult Care	0	5	0	5
Commercial Services	0	1	0	1
Cross Cutting	1	1	6	8

Customer & Support Services	1	0	0	1
Customer Support Services	0	5	0	5
Education	0	9	1	10
Financial Services	2	3	0	5
Legal & Regulatory Support	1	10	0	11
Lifelong Learning & Support	0	1	0	1
Roads & Infrastructure Services	0	6	1	7
EXTERNAL AUDIT				
Financial Services	0	1	0	1
TOTAL	5	42	8	55

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 Fairer Scotland Duty - None
- 5.5.1 Equalities – None
- 5.5.2 Socio-Economic Duty – None
- 5.5.3 Islands Duty - 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

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

Action Plan Points Due between 01 July 2019 and 30 November 2019						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Values in action	N/A	Create a communication plan to continue the roll out of the new corporate values and raise staff awareness of them	31 Jul 2019 10 Sep 2019 31 Dec 2019 31 Mar 2020	Delayed due to lack of resources in Comms Team Delayed and Rescheduled	Comms Rep or CSG/Director of Development and Infrastructure
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Management Employee links	N/A	Introduce a rolling programme of SMT blogs	31 Aug 2019 31 Oct 2019 30 Nov 2019 31 Mar 2020	Delayed due to restructure within SMT including creation of extended SMT Delayed & Rescheduled	SMT
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Communication	N/A	Introduce standards to develop employee communication as a priority and practice: these to include requirement to give 'You said/we did' feedback to surveys	31 Oct 2019 31 Dec 2019 31 Mar 2020	Standards to go to the first Customer Service and Engagement Board of 2020 Delayed & Rescheduled	Communications Manager
Cross Cutting – Organisational Culture & 2019 Employee Survey Action	Communication	N/A	Create a standard service newsletter template for services to use to highlight their duchesses and challenges	30 Nov 2019 31 Mar 2020	Delayed due to lack of resources in Comms Team – recruitment underway Delayed &	Communications Manager

Action Plan Points Due between 01 July 2019 and 30 November 2019						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
Plan					Rescheduled	
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Management/employee links	N/A	Heads of Service to review adequacy of scheduling of third tier manager team meetings within their service and attend on a cyclical basis	30 Nov 2019 31 Jan 2020	Delayed due to restructure and approval of new Heads of Service Delayed & Rescheduled	Chief Officer Group
Legal & Regulatory – Following the Public Pound	Administration of Funding Agreements During the audit locating key documentation in relation to existing funding agreements was often problematic in part due to the named contacts on the SLA register being inaccurate or a lack of awareness of where historic documents were filed. Consideration should be given either to creating a central storage for funding documentation and/or allocating responsibility for administering funding agreements to one	Medium	Procurement & Commissioning Manager to liase with IT to establish a new Sharepoint site to be used as a central repository for the SLA Register and all funding documentation and advise all Heads of Service Sharepoint address.	30 Nov 2019 31 Jan 2020	Guidance note for Sharepoint still being worked on before issuing. Delayed & Rescheduled	Procurement & Commissioning Manager

Action Plan Points Due between 01 July 2019 and 30 November 2019						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
	department					
Development & Economic Growth – Oban Airport	SLA with SFRS The SLA between the Council and SFRS, first drafted in 2007, has never been formally signed off. It needs to be reviewed to ensure it reflects current operation and signed by both parties	High	A meeting has taken place and further meetings arranged with SFR to explore options to update SLA	15 Mar 2019 31 Oct 2019 31 Dec 2019 28 Feb 2020	Recruitment has been undertaken twice by A&BC however unsuccessful. Meeting now due to take place with SFR to discuss and agree next steps as SFR do not wish to enter into a SLA. Delayed & Rescheduled	Strategic Transportation Manager

Action Plan Points Due After 30 November 2019						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer/Status
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Involvement in change	N/A	Review and revamp the employee suggestion scheme	31 Dec 2019 31 May 2020	Rescheduled due to appointment of interim Executive Director of Development & Infrastructure Delayed & Rescheduled	Executive Director of Development & Infrastructure
Cross Cutting – Organisational Culture & 2019	Working conditions	N/A	Consider removal of core hour requirement for posts with no practical need for	31 Dec 2019 31 Dec 2020	A full revision of the flexible working scheme has been undertaken as part of	Executive Director of Development & Infrastructure

Action Plan Points Due After 30 November 2019						
Employee Survey Action Plan			them to be resourced during core hours		the project to consolidate the living wage and review the conditions of service. This has included specific consideration of and a proposal to remove core hours. Conclusion from the review of the living wage and conditions of service require approval before they can be implemented Delayed & Rescheduled	
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Valuing employees	N/A	Consider more innovative ways to reward staff for excellent performance	31 Jan 2020 30 Jun 2020	Discussion paper to be brought to the extended SMT on options for performance reward Delayed & Rescheduled	Head of Customer Support Services
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Valuing employees	N/A	Finalise new PRD format	31 Jan 2020 31 Dec 2020	Extensive work has been performed to progress the review of the PRD process. Rescheduled to December 2020 to allow for discussion with SMT and Heads of Service to develop	Head of Customer Support Services

Action Plan Points Due After 30 November 2019						
					and finalise a format and roll out guidance. Delayed & Rescheduled	
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Involvement in change	N/A	Use new approach of online exit questionnaires to help identify root causes for departures and assess the potential additional benefit of exit interviews	31 Mar 2020 31 Oct 2020	Currently being taken forward with ICT. System security challenges have been identified and are currently being addressed. Delayed & Rescheduled	Head of Customer Support Services
Cross Cutting – Organisational Culture & 2019 Employee Survey Action Plan	Management	N/A	COSO session on management in challenging times	31 Mar 2020 31 May 2020	COSO delayed until May. Currently seeking external speaker. Delayed & Rescheduled	Head of Customer Support Services
Education – Review of School Funds	Review of Education Circular 1.10 The extent to which schools refer to, and make use of Circular 1.10 varies with the general consensus amongst schools being that it is not easy to navigate, is excessive in size and is not pragmatic in terms of	High	Streamline Education Circular 1.10, obtain necessary approvals and rollout to schools. The key stages are: 3. Obtain necessary approvals from EMT, DMT, JSC	31 Dec 2019 31 Jan 2020	Next Joint Services Committee (JSC) meeting being held on 22/1/20 Delayed & Rescheduled	School Services Support Manager

Action Plan Points Due After 30 November 2019						
	<p>the mandatory requirements it establishes, in particular for smaller schools with limited support.</p> <p>The Circular would benefit from being streamlined to provide greater clarity over the management of school funds. Particular consideration should be given to the mandatory requirement for:</p> <ul style="list-style-type: none"> • committee elections • need for parents to be on committee • formal fund meetings • payment sub-committees • separate school trip accounts • formal ratification of school fund constitutions at an open meeting. <p>The Circular could also benefit from a contents page and a general review to determine whether the main body and accompanying</p>					

Action Plan Points Due After 30 November 2019						
	appendices are clear and still fit for purpose as it has been five years since they were last reviewed.					
Roads & Infrastructure Services – Whistleblowing Investigation	Quality and Coverage of CCTV Four of the six CCTV cameras at the waste disposal site do not provide footage of sufficient quality to read professional sign writing on vehicles or number plates or facilitate facial recognition. The remaining two are of a much higher quality but they do not provide coverage of the whole site, just the two specific areas they are pointing at.	Medium	Current upgrade and new installation programme underway throughout all depots. Blackhill civic amenity site will be added.	31 Dec 2019 31 Jan 2020	The current four older cameras will be replaced with one multi sensor unit of the same type as used at Blackhill depot. Instruction has been issued to the contractor Pointer to complete these works. Delayed & Rescheduled	Amenity Officer