ARGYLL AND BUTE COUNCIL	AUDIT AND SCRUTINY COMMITTEE
FINANCIAL SERVICES	**15 DECEMBER 2020**

INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2020-21

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 30 September 2020 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 30 September 2020.

Actions Due before 30 September 2020

Service	Complete	Delayed / Rescheduled	Total
INTERNAL AUDIT			
Adult Care	0	1	**1**
Cross Cutting	0	1	**1**
Education	0	1	**1**
Financial Services	0	2	**2**
Legal & Regulatory Support	0	15	**15**
LiveArgyll	0	1	**1**
Roads & Infrastructure Services	0	4	**4**
EXTERNAL AUDIT			
	0	0	**0**
TOTAL	**0**	**25**	**25**

Actions due after 30 September 2020

Service	Complete	On Course	Delayed & Rescheduled	Total
INTERNAL AUDIT				
Care Contracts	0	2	0	**2**
Commercial Services	0	1	0	**1**
Cross Cutting	0	3	2	**5**
Customer Support Services	0	3	0	**3**
Development & Economic Growth	0	1	0	**1**
Education	1	8	0	**9**
Financial Services	0	5	1	**6**
Legal & Regulatory Support	0	8	0	**8**
Lifelong Learning & Support	0	0	1	**1**
Roads & Infrastructure Services	2	7	1	**10**
EXTERNAL AUDIT				
Financial Services	0	1	0	**1**
TOTAL	**3**	**39**	**5**	**47**

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 COVID continues to impact on the progress services are making to complete audit action points.

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

Laurence Slavin
Chief Internal Auditor/Interim Acting Head of Financial Services
15 December 2020

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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 by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
Roads & Infrastructure Services – Fleet Management	Management of Pool Cars A high level analysis of the use of pool cars suggests the Council could generate considerable savings through more efficient use of pool cars. Fleet Services should explore this further via a more detailed review which should consider the potential benefits of: ☐ a more centralised approach to the administration and booking of pool cars ☐ better promotion of the use of pool cars ☐ providing greater visibility of bookings and destinations to encourage pool car sharing ☐ implementing or developing a pool car booking system ☐ identifying ways of	VFM	The pool car module will be released through Tranman. The pool car module offers a centralised approach to bookings and visibility. The Council's internal communications department will be contacted to highlight the use of the pool cars. Work will be undertaken to increase usage.	30 Sept 2020 31 Dec 2020	Delay in implementation due to COVID-19. **Delayed and rescheduled**	Procurement/Technical Officer

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	transferring the balance of pool car usage from shorter journeys to longer ones					
Financial Services – Logical Access	Logon Controls A number of issues were identified where logon controls fell short of good practice. In some circumstances the systems do not have the required functionality. We have only highlighted issues where the system does have the functionality however it has not been turned on. ☐ Oracle Payables o Locking user after failed login attempts switched on but not working	Low	Oracle Payables – In July 2020 a call was logged with supplier to address this fault. Resolution and timescale will depend on response to logged call	30 Sept 2020 31 Dec 2020	A call has been logged with the support company and we will work with them to find a resolution as soon as possible. **Delayed and rescheduled**	Oracle Systems Administrators
Financial Services – Logical Access	Logon Controls A number of issues were identified where logon controls fell short of good practice. In some	Low	Open Revenues – System supplier will be asked if a solution is possible to address issues identified.	30 Sept 2020 31 Dec 2020	A call has been logged querying the time of previous login available and controlled logoff. For the inactive	Open Revenues Systems Administrators

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	circumstances the systems do not have the required functionality. We have only highlighted issues where the system does have the functionality however it has not been turned on. ☐ Open Revenues o No control over inactive users				users a manual exercise is undertaken at various intervals to identify inactive accounts. **Delayed and rescheduled**	
Cross Cutting – Risk Management	Risk Management Manual The risk management manual should be updated to reflect that: 1. annual risk management audit to be replaced by annual strategic risk assurance mapping exercise 2. audit of risk management to be conducted at least every three years 3. the Chief Executive presents the strategic risk register to the Audit and	Low	The risk management manual will be updated and presented to the Strategic Management in February 2020 Team before being presented to the and Policy and Resources Committee for approval on 14 May	30 June 2020 30 Sept 2020 31 May 2021	Delayed due to COVID – Interim Head of Financial Services updated and presented it to SMT in February 2020. It was not then presented to P&R or BCC as the changes were minor in nature and it was not considered a priority item during COVID response. The updated 2021 manual will be presented to P&R in May 2021 for approval.	Head of Financial Services

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	Scrutiny Committee rather than the Policy and Resources Committee on an annual basis. The updated manual should be submitted to the Strategic Management Team and Policy and Resources Committee for approval.				**Delayed and rescheduled**	
Education – Pupil Equity Fund	Creation of PEF Plans Out of a sample of nine schools, eight did not have PEF plans which complied with the Scottish Government's national guidance. Discussions with officers confirmed the majority of schools had not created detailed 2019/20 PEF plans. Procedures, with associated timescales, exist for draft plans to be created and submitted to the education management team for	High	PEF plans will be in place for all school for the 2020/21 academic year and will be compliant with Scottish Government's national guidance	30 Sept 2020 31 Oct 2020	Delayed due to COVID-19 - leading to late submission of SIPSs. **Delayed and rescheduled**	Education Manager, Education Officer

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	review however these were not complied with in 2019/20.					
Legal & Regulatory Support – Business Continuity Planning	Business Continuity Policy The Council do not have an overarching business continuity policy which sets out the purpose, context, scope, governance and responsibility for BCP.	High	A business continuity policy will be created which details purpose, context, scope, governance and responsibilities for BCP.	31 Mar 2020 30 Sept 2020 31 Mar 2021	Delay due to involvement in Council's response to Covid-19. **Delayed and rescheduled**	Governance and Risk Manager
Legal & Regulatory Support – Business Continuity Planning	School Relocation Plans Of the ten secondary school CARPs the named alternative location(s) for five appeared to provide insufficient capacity for the current school roll. Furthermore the required equipment identified in the CARPs did not appear to be sufficient.	High	Head Teachers have been requested to complete new CARP template which includes an appendix on relocation availability. The new policy and creation of a testing programme will also address this issue.	31 Mar 2020 30 Sept 2020 31 Mar 2021	Delay due to involvement in Council's response to Covid-19. **Delayed and rescheduled**	Governance and Risk Manager
Legal & Regulatory Support – Business Continuity	Review of Critical Activities A comprehensive review was carried out in 2012 to identify the	Medium	A report will be submitted to SMT at the start of each financial year which provides detail of	31 Mar 2020 30 Sept 2020 31 Mar 2021	Delay due to involvement in Council's response to Covid-19.	Governance and Risk Manager

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
Planning	Council's critical activities. This reduced the number from 110 to 27. Despite there being a number of organisational changes in the Council in the past seven years the assessment of what constitutes a critical activity has never been revisited.		current CARPs. SMT will be given the opportunity to identify any other activities that they consider would benefit from having a CARP		**Delayed and rescheduled**	
Legal & Regulatory Support – Business Continuity Planning	CARP Testing Whilst the Civil Contingencies Manager advised that CARPs are occasionally tested by the civil contingencies team as part of their schedule of exercises there is no central CARP testing programme. Good practice guidelines recommend organisations should have a scheduled testing programme which includes rehearsing plans.	Medium	CARP testing programme to be developed which will include table top exercises with Head Teachers, Care Home Managers and other relevant staff to provide guidance to plan owners on how to appropriately test or rehearse elements of their CARP testing.	31 Mar 2020 30 Sept 2020 31 Mar 2021	Delay due to involvement in Council's response to Covid-19. **Delayed and rescheduled**	Governance and Risk Manager
Legal &	Completion of CARPS	Medium	The importance and	31 Mar 2020	Delay due to	Governance and Risk

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
Regulatory Support – Business Continuity Planning	Ten of the sampled 30 CARPs had incomplete sections, predominantly the sections relating to the description of the critical activity and section which should detail the minimum number of staff and skills required to restore the activity. Furthermore none of the secondary school CARPs had the required annex for accessing alternative suppliers.		requirement for plan owners to complete all sections of the CARP will be included in the BCP policy when written. The governance team will continue to carry out a quality check on submitted CARPS.	30 Sept 2020 31 Mar 2021	involvement in Council's response to Covid-19. **Delayed and rescheduled**	Manager
Legal & Regulatory Support – Business Continuity Planning	CARP Review CARPs are subject to an annual review process. All 30 sampled CARPs had been reviewed in the past year due to the work carried out to manage the UK withdrawal from the EU however prior to 2019 the regularity of reviews varied across the sample with only	Low	All CARPs will have been updated to new template by end of this financial year by the relevant services. Going forward, all CARPs will be included in review schedule to ensure all are reviewed annually by the relevant services. The BCP policy will highlight the responsibility of	31 Mar 2020 30 Sept 2020 31 Mar 2021	Delay due to involvement in Council's response to Covid-19. **Delayed and rescheduled**	Governance and Risk Manager

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	33% complying with the requirement for an annual review.		plan owners to complete the review schedule on the first page of the CARP.			
Legal & Regulatory Support – Following the Public Pound	Service Level Agreement Register An SLA Register was created in response to a recommendation made in an audit of ICT SLAs in 2017/18. During the FtPP audit we identified a number of agreements which were not on the SLA Register and also records on the register which were not complete or accurate.	Medium	Procurement and Commissioning Manager to then circulate updated SLA Register it to all Heads of Service for them to review and feedback on any missing agreements. Heads of Service to: ☐ review spend directly awarded to suppliers without a procurement process to identify the organisations being funded ☐ review these to determine if it should be a SLA/grant or require a retender ☐ update the SLA Register to reflect this determination.	31 Mar 2020 30 Sept 2020 31 Jan 2021	Gathering information from HOS. Training being rolled out by Procurement Team to 3rd Tier Managers & their designated Admin staff/team. Roll out due to complete end Nov. To allow SLA SharePoint to be updated by Depts. **Delayed and rescheduled**	All Heads of Service
Legal & Regulatory Support – Following the	Administration of Funding Agreements During the audit locating key	Medium	Heads of Service to populate Sharepoint site with all appropriate funding	30 Jun 2020 30 Sept 2020 31 Jan 2021	Gathering information from HOS. Extra actions by	All Heads of Service

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
Public Pound	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 administrating funding agreements to one department.		documentation for SLA Register entries their service is responsible for.		Procurement to aid delivery – discussions at all 3rd Tier manager meetings. Training being rolled out by Procurement Team to 3rd Tier Managers & their designated Admin staff/team. Roll out due to complete end Nov. To allow SLA SharePoint to be updated by Depts. **Delayed and rescheduled**	
Legal & Regulatory Support – Following the Public Pound	Oban & Lorn Community Enterprise Ltd Board Based on the funding agreement with OLCE the Council are supposed to be represented on the OLCE board by two elected members. There is currently only	Low	A paper will be taken to the 16 April 2020 Council meeting to ask members to either nominate a second representative to the OLCE Board or reduce the required representation to one elected member.	17 Mar 2020 30 Jun 2020 30 Sept 2020 31 Dec 2020	Report submitted to the Area Committee in September, item continued to allow the Chair time to explore the existing distribution of additional responsibilities amongst the Committee Members.	Head of Legal & Regulatory Board

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	one member on the OLCE board.				**Delayed and rescheduled**	
Legal & Regulatory Support – Information Asset Registers	Periodic Review and Agreement of Information Asset Registers For four of the 12 IARs there was no evidence they had been agreed by the relevant DMT. Furthermore IARs need to be reviewed to ensure they are aligned to the new Corporate structure. Periodic Review and Agreement of Information Asset Registers The RMP requires that IAR's should have a complete action plan to document required changes. Two of the 12 IARs had an action plan, two had action plans that did not fully meet the requirements of the RMP and eight had no action plan.	Medium	Review IARs and realign information to current Service structure	30 Sept 2020 31 Mar 2021	Completed for LRS, Commercial and Education. Issue raised with DIS as no resources in place since February to maintain IARs - raised at DMT and Heads of Services looking at the issue – revised for DIS side only. **Delayed and rescheduled**	Governance, Risk & Safety Manager

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
Legal & Regulatory Support – Information Asset Registers	Periodic Review and Agreement of Information Asset Registers For four of the 12 IARs there was no evidence they had been agreed by the relevant DMT. Furthermore IARs need to be reviewed to ensure they are aligned to the new Corporate structure. The RMP requires that IAR's should have a complete action plan to document required changes. Two of the 12 IARs had an action plan, two had action plans that did not fully meet the requirements of the RMP and eight had no action plan.	Medium	Obtain annual approval from DMTs for all completed IARs	30 Sept 2020 31 Mar 2021	Completed for LRS, Commercial and Education. Issue raised with DIS as no resources in place since February to maintain IARs - raised at DMT and Heads of Services looking at the issue – revised for DIS side only. **Delayed and rescheduled**	Governance, Risk & Safety Manager
Legal & Regulatory Support – Information Asset Registers	Periodic Review and Agreement of Information Asset Registers For four of the 12 IARs there was no evidence they had been agreed by the relevant DMT.	Medium	Action plans for all IARs to be put in place and agreed by management team	30 Sept 2020 31 Mar 2021	Postpone until IAR hosting project complete, action plans to be aligned to new system and format. **Delayed and**	Governance, Risk & Safety Manager

Action Plan Points Due by 30 September 2020						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
	Furthermore IARs need to be reviewed to ensure they are aligned to the new Corporate structure. The RMP requires that IAR's should have a complete action plan to document required changes. Two of the 12 IARs had an action plan, two had action plans that did not fully meet the requirements of the RMP and eight had no action plan				**rescheduled**	
Legal & Regulatory Support – Information Asset Registers	Review of Policies and Procedures Whilst our review of governance documents concluded they were comprehensive they all require review to ensure they are still current and fit for purpose. In particular they were last reviewed and approved in : ☐ Records Management Policy -	Medium	Key records management documents to be reviewed and approved	30 Sept 2020 31 Dec 2020	Key documents will be reviewed by the end of the year, full records management plan will be reviewed during 2021 in line with the Keeper of the Records of Scotland's plan. Officer completing qualification in records management, review of documents moved back to allow training to be completed first	Governance, Risk & Safety Manager

Action Plan Points Due by 30 September 2020						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
	February 2016 ☐ Records Management Plan – February 2017 ☐ Information Management Strategy - (reviewed July 2018, not approved)				– training had been scheduled for April and was postponed to August due to Covid-19. **Delayed and rescheduled**	
Legal & Regulatory Support – Logical Access	Password Controls A number of issues were identified where password controls fell short of good practice. In some circumstances the systems do not have the required functionality. We have only highlighted issues where the system does have the functionality however it has not been turned on. ☐ PECOS o Password complexity is switched on but not working	Low	PECOS – On 20 July 2020 a call has been logged with Elcom regarding the fault. Resolution and timescale will depend on response to logged call.	30 Sept 2020 31 Dec 2020	Elcom do not have this as a high priority task and have not yet responded. **Delayed and rescheduled**	PECOS Systems Administrator
Legal & Regulatory Support –	Standard Operating Procedures There are very limited	Medium	Standard operating procedures will be prepared and	31 Dec 2019 28 Feb 2019 31 Mar 2019	Further delay in completing this action, mainly due to	Trading Standards Manager

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
Trading Standards	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 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.		reviewed by management in accordance with the Trading Standards Improvement Plan.	31 May 2019 31 Jul 2019 31 Oct 2019 31 Mar 2020 31 Jul 2020 31 Dec 2020	TS involvement in enforcement of Covid-19 regulations and return to undertaking operational work. A meeting between Trading Standards Manager and Head of Service has been arranged for 29 October. **Delayed and rescheduled**	
Roads & Infrastructure Services – Grounds Maintenance	Managing Partnership Arrangements The Council has partnership agreements where community councils	Medium	Meetings will be held to discuss and review partnership arrangements.	30 Sept 2020 30 Jun 2021	Details of partnerships have been collated into areas. Area team meetings are scheduled to go	Operations Manager

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	and other voluntary organisations undertake grounds maintenance work in areas no longer maintained by the Council however there is no formal register of all the partnership arrangements. Additionally there was no evidence that periodic reviews had taken place as outlined within the minute of agreements including those to ensure that public liability and third party risks insurance cover, any permits, licences and permissions etc. were in place.				through each partnership, detailing the responsibilities of each partner and review dates. Also the Council's responsibility to ensure a quality service is being delivered to the appropriate specification. **Delayed and rescheduled**	
Roads & Infrastructure Services – Grounds Maintenance	Partner Training There is no record of the Council delivering toolbox talks to partners upon delivery of the equipment at the start of each season.	Medium	Record of training provided to partners will be maintained.	30 Sept 2020 30 Jun 2021	This is in place for the start of the maintenance season 2021, using the recording sheet currently in place for tool box talks to all staff. Area teams have	Operations Manager

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
					been communicated with on this matter and there will be further communications February 2021 prior to maintenance season commencing to ensure consistency in delivering these tool box talks. **Delayed and rescheduled**	
Roads & Infrastructure Services – Logical Access	User Management Controls A number of issues were identified where user management controls fell short of good practice. In some circumstances the systems do not have the required functionality. We have only highlighted issues where the system does have the functionality however it has not been turned on.	Low	Tranman – on 25 august a call was logged with Civica regarding audit trail. Resolution and timescale will depend on response to logged call.	30 Sept 2020 31 Jan 2021	Contacted users via email re leavers/changes and system was updated to reflect changes. Review of user access rights – Tranman Small Tools and Plant system testing is being done and it is planned for the system to go live at the end of November. The team cannot make any changes to users until system is live	Tranman Systems Administrators

Action Plan Points Due by 30 September 2020						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
	□ Tranman o Leaver and change notifications are not always received in a timely manner o No review of user access rights and permission levels o No audit trail is available				and then the team will look at users access rights. **Delayed and rescheduled**	
Adult Care – Logical Access	Password Controls A number of issues were identified where password controls fell short of good practice. In some circumstances the systems do not have the required functionality. We have only highlighted issues where the system does have the functionality however it has not been turned on. □ Carefirst o Old passwords can be reused o Password complexity not enforced	Low	CareFirst – On 21 August a call was logged with OLM asking if the relevant configurations can be amended. Resolution and timescale will depend on response to logged call.	30 Sept 2020 31 Jan 2021	OLM have provided the code that will facilitate a more complex password. Due to the nature of this change, in that it will affect all 1000 plus CareFirst users, we are seeking the approval to proceed by the current governance arrangement, the CareFirst Programme Board. A paper, attached, was presented to this Board on 21st October. The Board acknowledged the request and have asked for	CareFirst Systems Administrators

Action Plan Points Due by 30 September 2020						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
					investigations into whether single-sign-on may satisfy the requirement or to formulate a plan for complex password implementation including testing, to be presented at the next Board meeting, 16th Dec 2020. **Delayed and rescheduled**	
LiveArgyll – Performance Management	LiveArgyll's business and sector plans are comprehensive and include a number of supporting performance measures. Collection of the data to report against these performance measures is labour intensive and subject to the risk of human error. Performance Reporting Arrangements	Medium	Management are exploring options in respect of a replacement Leisure Management System which amongst other things will support management reporting by allowing automated reporting which will support consistency, accuracy and timely reporting. Measures no longer being reported on will be removed from reporting schedules	30 Sept 2020 31 Mar 2021	Replacement Leisure Management System is being explored but due to Covid19 lockdown the process had been stalled. **Delayed and rescheduled**	Business Support Manager

Action Plan Points Due by 30 September 2020						
Service / Report	**Finding**	**Priority**	**Agreed Action**	**Dates**	**Comment**	**Responsible Officer / Status**
	There is scope to improve existing processes to ensure all current outcomes are being measured and assessed appropriately. This includes consideration of ways to better automate performance reporting and ensuring the suite of performance measures used are consistent with operational requirements and current working practices.		and associated documents updated.			

Action Plan Points Due After 30 September 2020						
Roads & Infrastructure Services – Commercial Waste Management	Commercial Waste Contracts Setting up and amending commercial waste management contracts is an administratively intensive process involving area wardens visiting customers to	Medium	The audit has helped to identify a number of improvement areas, this being a key one. The commercial waste contract process will be reviewed to understand the full system then it will be streamlined	30 Nov 2019 30 Jun 2020 31 Dec 2020 30 Jun 2021	On-line self-service platform created and to be tested (on hold due to COVID-19), procedure simplified and now managed 90% Admin and 10% ops. Revised date to reflect pandemic period.	Fleet, Waste and Infrastructure Manager

			accordingly.		Financial element remains unchanged. The commercial team have engaged with the central system. However, the transfer of invoicing and financial tracking is on hold as issues are prevalent (system cannot operate with comm ref data). **Delayed and rescheduled**	
	obtain signatures and administrative officers inputting details into three different packages to produce an invoice or credit note. The process should be reviewed with a view to streamlining it.					
Financial Services – External Audit – Financial Strategy	The current medium to long term financial strategy does not contain detailed financial plans beyond 3 years. There is risk that the impact of changes in funding or expenditure scenarios beyond three years are not fully taken into account across all aspects of the Council's activities. The council should enhance its long term strategy when next it is reviewed. In particular it should consider	N/A	The Council will give consideration to enhancing its long term strategy when it is reviewed during 2019-20	31 Mar 2020 30 Jun 2020 31 Dec 2020 31 Mar 2021	Financial strategy is to be revised and submitted to the P&R Committee at the February meeting as part of the budget pack. **Delayed and rescheduled**	Head of Financial Services

Action Plan Points Due After 30 September 2020

	providing detailed financial plans for up to five years, providing details of changes in assets, liabilities and reserves over time and including an analysis of levels of service demand.					
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 Sept 2019 31 Dec 2019 30 June 2020 31 Dec 2020 31 Mar 2021	Re-prioritised to allow for COVID-19 demands. **Delayed and rescheduled**	Comms rep or CSG / Director of Development and Infrastructure
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 31 Dec 2020 31 Mar 2021	Information produced and issued on importance of giving feedback to consultations, and on lessons learned from consultations done. Standards of communication are in development through the Communication and Engagement Group; to be finalised once the council has managed the impact of COVID. **Delayed and**	Communications Manager

Action Plan Points Due After 30 September 2020						
					rescheduled	
Lifelong Learning & Support – Additional Support Needs	Format of Child Plans The Council do not use a standard format for child plans however this will be addressed when all plans are recorded on SEEMiS. However sample testing highlighted that plans do not always include a next review date.	Low	As child plans are reviewed over the coming school session 2019-20 they will be converted onto the Well-being App format, this format contains a "Date of Next review "field. Schools will be supported to change all plans to the new format within the Well-being App by Area Principal Teachers. During the year there will be checks to see how many plans have been converted and to check if the date of review field has been completed.	**30 Sept 2020 31 Dec 2020 30 Jun 2021**	The target for the all child plans to be converted to the Well-Being App is underway – however, feedback from the Head Teachers through the Education Support Officers indicate that more time will be required. **Delayed and rescheduled**	Education Officer