

## INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2022-23

**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 June 2022 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 June 2022.

**Table 1 – Actions due by 30 June 2022**

DMT/Service	Complete	Delayed/ Rescheduled	No Response	Evidence Required	Total
<b>Internal Audit</b>					
CE – Financial Services	4	4	0	0	8
DH – Commercial Services	1	1	0	0	2
DH – Legal & Regulatory	1	3	0	0	4
DH – Lifelong Learning & Support	0	1	3	0	4
KF – Customer Support Services	2	3	0	0	5
KF – Development & Economic Growth	1	0	0	0	1

KF – Roads & Infrastructure Services	3	7	0	2	<b>12</b>
H&SCP (IJB) – Finance & Transformation	2	0	0	0	<b>2</b>
H&SCP (IJB) – Strategic Planning & Performance	2	0	0	0	<b>2</b>
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	0	1	0	0	<b>1</b>
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	1	0	0	<b>1</b>
LiveArgyll	1	0	0	0	<b>1</b>
<b>External Audit</b>					
<b>TOTAL</b>	<b>17</b>	<b>21</b>	<b>3</b>	<b>2</b>	<b>43</b>

**Table 2 – Actions due after 30 June 2022**

<b>DMT/Service</b>	<b>Complete</b>	<b>Delayed/Rescheduled</b>	<b>No Response</b>	<b>On Course</b>	<b>Evidence Required</b>	<b>Total</b>
<b>Internal Audit</b>						
CE – Financial Services	0	2	0	3	0	<b>5</b>
DH – Commercial Services	0	0	0	5	0	<b>5</b>
DH – Learning & Teaching	0	0	0	3	0	<b>3</b>
DH – Legal & Regulatory	0	0	0	2	0	<b>2</b>
DH – Lifelong Learning & Support	0	0	0	2	0	<b>2</b>
KF – Customer Support Services	0	0	0	4	0	<b>4</b>
KF – Development & Economic	2	0	0	1	0	<b>3</b>

Growth						
KF – Roads & Infrastructure Services	0	1	0	3	0	4
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	0	0	3	0	3
H&SCP (IJB) – Finance/Transformation	2	0	0	1	0	3
H&SCP (IJB) – Strategic Planning and Performance	0	1	0	0	0	1
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	0	0	0	1	0	1
H&SCP (SW) – Children & Families and Criminal Justice	1	0	0	0	0	1
H&SCP (SW) – Strategic Planning & Performance	0	0	0	1	0	1
<b>External Audit</b>						
<b>TOTAL</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>38</b>

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 COVID19 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	Climate Change – None
5.7	Risk –None
5.8	Customer Service – None

**Paul MacAskill**  
**Chief Internal Auditor**  
**15 September 2022**

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## **APPENDICES**

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

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

No Response						
Service / Report	Finding	Priority	Agreed Action	Dates	Comment	Responsible Officer
<b>LIFELONG LEARNING &amp; SUPPORT - PUPIL WORK PLACEMENTS</b>	<p>Training</p> <p>There is no training programme to support officers involved in the work placement programme including ensuring appropriate steps are taken to determine whether a PVG check is required.</p>	Medium	<p>Conduct a training needs analysis with school staff leading on work placements.</p> <p>Produce a programme of centrally run CPD opportunities for next academic year (or include in Education Service Training Programme).</p>	<p>30 September 21</p> <p>31 December 21</p> <p>30 June 22</p>	<b>No Response</b>	Head of Education - Support & Lifelong Learning
<b>LIFELONG LEARNING &amp; SUPPORT - PUPIL WORK PLACEMENTS</b>	<p>Self-evaluation</p> <p>Education Scotland provides a benchmarking exercise which schools can undertake as part of a self-evaluation exercise. This provides a check list on how things</p>	Low	<p>CPD session to be held on benchmarking tool for school staff.</p> <p>Introduce an annual benchmarking exercise for all secondary schools.</p>	<p>31 December 21</p> <p>30 June 22</p>	<b>No Response</b>	Head of Education - Support & Lifelong Learning

<b>No Response</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	are being undertaken against the requirements of the Standard. Schools have not completed this exercise.					
<b>LIFELONG LEARNING &amp; SUPPORT - PUPIL WORK PLACEMENTS</b>	Reporting  There are no periodic management reports on pupil work placements. These would form an important understanding of the success and challenges of work placements and facilitate discussions about how to overcome some of the barriers which are resulting in a decreasing pool of employers signing up to the scheme.	VFM	Identify and agree meaningful KPIs for new service plan, monitoring and reporting. Implement new KPI data collection in schools. Establish robust reporting framework including EMT and CSC.	30 June 22	<b>No Response</b>	Head of Education - Support & Lifelong Learning

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
<b>FINANCIAL SERVICES - FIXED ASSET REGISTER (AIRS)</b>	<p>Reconciliation of AIRS to General Ledger</p> <p>General Ledger reports are provided at year end to facilitate reconciliation of assets to AIRS. There is no evidence of the reconciliation exercise being reviewed for accuracy by a senior member of staff.</p>	LOW	Reconciliation to be signed off by Finance Manager annually.	30 June 22 31 August 22	<p>A match between the AIRS and Concerto Systems was undertaken at year end 21/22 which surfaced a number of differences between the two systems. Work has been done to address the differences but a second system match is required to ensure that there are no remaining errors between the two systems. This will be done during late July 2022 with any differences followed up and resolved by the end of August 2022.</p> <p><b>Delayed and Rescheduled</b></p>	Finance Manager
<b>FINANCIAL SERVICES -</b>	Inappropriate authorisation of transactions The	MEDIUM	The wording of the current monthly email to cardholders	30 June 22 31 October 22	<b>Delayed and Rescheduled</b>	Creditors Supervisor/Creditors Support Officer

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
<b>PURCHASING CARDS</b>	Support Officer in the creditors' team approves a considerable number of pre-authorized transactions for catering staff and procurement staff. Furthermore creditors will also approve any outstanding transactions for other departments to ensure that the bank direct debit is completed within agreed timeframes.		and approvers will be updated to remind them of their responsibilities. Once available, a one page procurement guide will be issued to all purchase card holders and approvers.			
<b>FINANCIAL SERVICES SYSTEMS - INTERFACES &amp; RECONCILIATIONS</b>	General Ledger Reconciliations There is no reconciliation performed between the source system and the general ledger for ResourceLink, PECOS, Concerto and Tranman and the SEEMiS interface for	MEDIUM	Data in the source system may not be accurately reflected in the general ledger.	31 March 21 31 December 21 30 June 22 30 September 22	Further work to be completed to produce a report from Resource Link and the new Oracle Fusion system so that the two systems can be reconciled.  <b>Delayed and Rescheduled</b>	Resourcelink - Pensions & Payroll Officer



<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	clothing grants.					
<b>COMMERCIAL SERVICES SYSTEMS - INTERFACES &amp; RECONCILIATIONS</b>	General Ledger Reconciliations There is no reconciliation performed between the source system and the general ledger for ResourceLink, PECOS, Concerto and Tranman and the SEEMIS interface for clothing grants.	MEDIUM	Data in the source system may not be accurately reflected in the general ledger.	31 March 21 30 September 21 31 December 21 30 June 22 31 December 22	Dialogue continues with Strategic Finance following the update to Oracle Fusion, the limited availability of Licenses and what reports can be generated.  <b>Delayed and Rescheduled</b>	Concerto - Property Design Manager
<b>LIFELONG LEARNING &amp; SUPPORT - ADDITIONAL SUPPORT NEEDS</b>	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	30 September 20 31 December 20 30 June 21 30 June 22 30 September 22	Using the drill down facility on the Well-being app to monitor the number of plans is only showing the number of plans that are complete. Since schools keep plans open while they are working on them this is not a true reflection of all the plans that are on the system. The education data team and the ESOs have a date planned to	Education Officer

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
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			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.		amend the training materials to ensure it clear to staff in schools how to mark the plans as complete. Further training sessions will be scheduled in the new academic session. In the MAKI area 61% of schools are showing as having plans on the WBA. In the H+L area 62% of schools have plans on the WBA. In B+C 81% of schools have plans on the WBA. In the OLI area 65% of the schools have plans on the WBA. Further training and individual support will be offered to Head Teachers by the I+E ESOs in the coming school session to help them to transfer more plans onto the WBA.	

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
					<b>Delayed and Rescheduled</b>	
<b>CUSTOMER SUPPORT SERVICES - ICT Remote Working</b>	Wellbeing information The Wellbeing Strategy and some links to further guidance and information are not provided on MyCouncilWorks and one link does not work.	HIGH	Wellbeing Strategy will be added to the MyCouncilWorks page and the addiction link repaired.	31 May 22 31 August 22	Vacancies within the team have delayed implementation of this action. This will be completed in August.  <b>Delayed and Rescheduled</b>	HR Service Centre Team Leader
<b>CUSTOMER SUPPORT SERVICES ORGANISATIONAL CULTURE &amp; 2019 - EMPLOYEE SURVEY ACTION PLAN</b>	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 March 20 31 December 20 31 March 21 30 September 21 31 March 22 1 June 22	Final testing is underway for the new approach and process maps are being redrawn to include a link to the new online exit questionnaire. Target date for implementation is August 2022.  <b>Delayed and Rescheduled</b>	Head of Customer Support Services
<b>ROADS &amp; INFRASTRUCTURE SERVICES CONTRACT MANAGEMENT -</b>	Contract Monitoring Monitoring of contracts has not been undertaken	HIGH	Contract manager to be identified for each contract, key dates to be agreed including pre-start	30 June 22 30 September 22	N+S have set up the contracts and Ops are now managing same.	Operations Manager and Network and Standards Manager

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
<b>ROADS AND AMENITY SERVICES</b>	as required by the 'Contract and Supplier Management Toolkit', specifically: : · no contract managers have been identified · contract and Supplier management plans have not been completed · formal supplier review meetings have not been undertaken · key performance indicators have not been identified · contracts have not been subject to formal annual review and risk assessments		and review meeting, KPIs to be developed which include formal annual review and risk assessment.		<b>Delayed and Rescheduled</b>	
<b>ROADS &amp; INFRASTRUCTURE SERVICES CONTRACT MANAGEMENT - ROADS AND AMENITY SERVICES</b>	Roles and Responsibilities  No clearly defined roles and responsibilities have been identified for	HIGH	Contract manager to be identified for each contract which will work to the contract monitoring requirements detailed in action plan number 1.	30 June 22 30 September 22	<b>Delayed and Rescheduled</b>	Operations Manager and Network and Standards Manager

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	contract monitoring between the Network and Standards services and Operational Services within Development and Infrastructure.					
<b>ROADS &amp; INFRASTRUCTURE SERVICES CONTRACT MANAGEMENT - ROADS AND AMENITY SERVICES</b>	<p>Performance Reporting</p> <p>No formal performance monitoring and reporting arrangements are in place for any of the 20 contracts currently in operation.</p>	MEDIUM	As detailed in action 1 and 2 above, the designated contract manager will be responsible for all performance monitoring and reporting for specific contracts.	30 June 22 30 September 22	<b>Delayed and Rescheduled</b>	Operations Manager and Network and Standards Manager
<b>ROADS &amp; INFRASTRUCTURE SERVICES - STREET CLEANING</b>	<p>Partnership Agreement</p> <p>Oban Business Improvement District (BID) has agreed to fund an additional seasonal street sweeper employed by the Council. The street sweeper has been</p>	HIGH	Formalise arrangements with Oban BID for the funding of the seasonal street sweeper	30 April 22 30 September 22	<b>Delayed and Rescheduled</b>	Operations Manager, Roads & Infrastructure Services

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	appointed through the Council's recruitment process, however no formal agreement is in place and income from BID has not been received.					
<b>ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS &amp; LIFELONG CONDITIONS/CSW O) H&amp;SCP - IMPACT OF NEW LEGISLATION</b>	<p>NMAHP Implementation Group reporting</p> <p>The NMAHP Implementation Group is accountable to the NMAHP Workforce Planning &amp; Development Group, which in turns reports to NMAHP Professional Leadership Committee and the Programme Board.</p> <p>Risk</p> <p>There is a risk that compliance with</p>	HIGH	<p>Recommendation</p> <p>The NMAHP Implementation Group should provide a work plan and update reports to the NMAHP Workforce Planning &amp; Development Group in accordance with its Terms of Reference. Required actions arising from the reports should be clearly recorded on the NMAHP Implementation Group's action plan.</p> <p>Management Action.</p> <p>The NMAHP</p>	31 May 21 30 June 22	<p>There are staffing pressures throughout the NHS so no point in implementing safe staffing legislation when there are not enough qualified staff in the economy to comply with it.</p> <p><b>Delayed and Rescheduled</b></p>	Lead Nurse - Contact

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	<p>the Staffing Act is not being monitored and reported on with sufficient frequency, and appropriate actions are not being taken where necessary.</p> <p>The NMAHP Implementation Group's Terms of Reference states that the group will provide an annual work plan and bi-monthly update reports to the NMAHP Workforce planning &amp; development group in respect of:</p> <ul style="list-style-type: none"> <li>• Adherence to the Common Staffing Methodology</li> <li>• Completion of establishment reviews (following SOP for</li> </ul>		<p>Implementation Group has been disbanded. All actions will be picked up by the NMAHP Oversight Group. This group will report on actions to the IJB to provide the requisite assurance.</p>			

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	<p>establishment reviews) for all clinical areas with access to validated tools by February 2020</p> <ul style="list-style-type: none"> <li>• Develop schedule for annual tool run to be implemented from 2020</li> <li>• Development of a Risk Register</li> <li>• Development of an Issues Log</li> <li>• Monitoring monthly any change to current establishments</li> </ul> <p>However, whilst some oral updates have been provided at meetings of the NMAHP Workforce Planning &amp; Development Group, the reports</p>					



<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	have not been provided to the group.					
<b>FINANCIAL SERVICES - PURCHASING CARDS</b>	Procurement procedures Forty five purchase cardholders (25%) were invited to take part in a survey, with twenty nine responses received. The responses received highlighted a general lack of awareness of procurement procedures.	MEDIUM	A review of the guidance for spend within the lowest threshold of £0-£999 will be undertaken and a one page procurement guide will be produced for issue to all purchase card holders and approvers.	30 June 22 30 September 22	Partially completed. Discussions have been completed with the majority of Head Teachers as the bulk of purchase card spend is within the schools. This has helped us understand why they are using the cards in the first place (and not PECOS) to ensure the new guidance addresses these issues. Remaining meetings to be completed on return from school summer holidays and guidance note circulated & appended to the council's procurement manual.  <b>Delayed and Rescheduled</b>	Category Management Officer/Procurement & Contract Management Team

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
<b>LEGAL &amp; REGULATORY SUPPORT - INFORMATION ASSET REGISTERS</b>	<p>Periodic Review and Agreement of Information Asset Registers</p> <p>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.</p>	MEDIUM	Obtain annual approval from DMTs for all completed IARs	30 September 20 31 March 21 30 September 21 31 December 21 30 June 22 31 December 22	<b>Delayed and Rescheduled</b>	Governance, Risk & Safety Manager
<b>LEGAL &amp; REGULATORY SUPPORT -</b>	Periodic Review and Agreement of Information Asset	MEDIUM	Action plans for all IARs to be put in place and agreed by	30 September 20 31 March 21 30 September 21	<b>Delayed and Rescheduled</b>	Governance, Risk & Safety Manager

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
<b>INFORMATION ASSET REGISTERS</b>	<p>Registers</p> <p>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.</p> <p>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.</p>		management teams	31 December 21 30 June 22 31 December 22		
<b>LEGAL &amp; REGULATORY SUPPORT - INFORMATION</b>	<p>Information Asset Registers</p> <p>The two Social</p>	HIGH	Social Work IARs to be completed and approved by appropriate	31 December 20 30 June 21 30 September 21 31 December 21	<b>Delayed and Rescheduled</b>	Governance, Risk & Safety Manager

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
<b>ASSET REGISTERS</b>	<p>Work IARs were not available for review or located on the designated SharePoint site. Of the remaining ten, four require to be updated to reflect the latest GDPR requirements.</p> <p>Clarity over whether the Live Argyll IAR comes under the remit of the Governance, Risk &amp; Safety Manager's responsibility is required.</p>		management teams	30 June 22 31 December 22		
<b>CUSTOMER SUPPORT SERVICES - SICKNESS ABSENCE</b>	<p>Attendance Review Meetings</p> <p>Procedures stipulate that attendance review meetings should be carried out by the employee's line manager to facilitate the employees return</p>	Medium	HR will review the mechanism for documenting content of attendance review meetings and recommend a preferred option for automatically populating the documentation into the MyView system.	31 December 21 30 April 22 30 June 22 31 October 22	<b>Delayed and Rescheduled</b>	HR Development Team Lead

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	to work. No evidence of review meetings being carried out was available for any of a sample of eight long term absences. Procedures should be updated to ensure that all attendance review meetings are properly recorded in the MyView system in the same way that return to work interviews are recorded in MyView.					
<b>ROADS &amp; INFRASTRUCTURE SERVICES - WARDEN SERVICES</b>	Warden Service Coverage  The four environmental wardens that are expected to cover the whole of the Council area, including the islands, are not geographically	High	Consider opportunities to either restructure/ review overall service delivery to provide additional warden cover or alternatively look to generate additional income to facilitate additional FTEs and a more equitable	30 June 2022 31 December 22	It has been agreed that the Warden Service is transferring to N & S and will be combined with the Car Parking wardens and also the staycation wardens, this will provide additional resilience and better	Operations Manager, Roads & Infrastructure Services

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	<p>spread to ensure there is efficient cover across the four Council administration areas. In particular, since 2018, there has been no warden based in the MAKI area which has resulted in:</p> <ul style="list-style-type: none"> <li>- disproportionately low level of warden service in MAKI compared to the other administrative areas</li> <li>- where work is required in MAKI the majority of the warden's time is spent commuting rather than delivering the required services.</li> </ul>		<p>spread of resource.</p> <p>This will help inform any input into the 2022 budget process.</p>		<p>coverage of the area and also working towards a 7 day warden service for all taks once training has been completed.</p> <p><b>Delayed and Rescheduled</b></p>	
<b>ROADS &amp; INFRASTRUCTURE</b>	Second Bin Service Verification	HIGH	Review the process for:	30 June 22 30 September 22	Further to discussions with the	Operations Manager, Roads &

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<b>SERVICES - WARDEN SERVICES</b>	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		· Dealing with requests for new and replacement bins.		Governance, Risk and Safety Manager it has been suggested that the review of the process considers that the service take the customers at their word when they make the application and provide the second bin without any further checks, and for the assisted uplift only check that the distance from the kerb is under 30 metres.  <b>Delayed and Rescheduled</b>	Infrastructure Services

<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
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	<p>ensure they are aware of the requirements of General Data Protection Regulation (GDPR) in relation to personal data for this specific process.</p> <p>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</p>					



<b>Action Plan Points Due by 30 June 2022 – Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer</b>
	ensure it is being carried out in full compliance with GDPR.					
<b>ROADS &amp; INFRASTRUCTURE SERVICES - STREET CLEANING</b>	<p>Recharging for sweeping of Council car parks</p> <p>The Council's income generating car parks are recharged for street sweeping according to information retained in work schedules rather than actual work taking place, additionally the Council's non-income generating car parks are not recharged for sweeping.</p>	VFM	Ensure that timely and accurate recharges are carried out and a system in place to ensure that this is regularly taking place.	31 March 22 30 June 22 30 September 22	<p>Discussions are ongoing with N &amp; S colleagues with regards to the frequency of street sweeping for car park maintenance. A reduction in frequency at certain locations has been agreed and the work schedules are being amended and an indicative value will be given to N &amp; S for their approval.</p> <p><b>Delayed and Rescheduled</b></p>	Operations Manager, Roads & Infrastructure Services
<b>Adult Services (Older Adults &amp; Community Hospitals) HSCP – Care Programme Approach</b>	<p>CPA Procedures</p> <p>There are no agreed CPA written procedures, including client assessment</p>	High	Processes and procedures will be developed across Argyll & Bute to improve consistency and ensure service provision is	30 June 22 31 December 22	Not complete. CPA post has been out to advert however did not attract any applicants on this occasion, being re-advertised.	Consultant Nurse

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	processes, to ensure a consistent approach to CPA service provision across the HSCP.		appropriate across the region. This is subject to the recruitment of key posts within the service which are currently vacant.		<b>Delayed and Rescheduled</b>	

<b>Action Plan Points Due After 30 June 2022 - Delayed &amp; Rescheduled/Evidence Required</b>						
<b>Service / Report</b>	<b>Finding</b>	<b>Priority</b>	<b>Agreed Action</b>	<b>Dates</b>	<b>Comment</b>	<b>Responsible Officer / Status</b>
<b>FINANCIAL SERVICES - CAPITAL MONITORING</b>	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	MEDIUM	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 March 22 30 September 22 31 December 22	This cannot be completed until the Capital Strategy is complete which the Head of Commercial Services has advised will be towards the end of the calendar year.  <b>Delayed and Rescheduled</b>	Head of Commercial Services/Finance Manager

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	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 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.					
<b>FINANCIAL SERVICES - FOLLOWING THE PUBLIC POUND</b>	Guidance on Following the Public Pound (FtPP) Although the Council has an	<b>HIGH</b>	Following the Public Pound guidance will be drafted to provide a consistent approach to	30 June 20 31 December 20 30 June 2021 31 December 21 30 September 22	This cannot be completed until the Capital Strategy is complete which the Head of Commercial Services has advised may be	Head of Financial Services

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	<p>approved process to manage external funding requests it is limited in detail, is not closely aligned to the Code of Guidance on Funding External Bodies and Following the Public Pound and there is a general lack of awareness amongst officers that it exists. Audit testing identified a number of areas of good practice within the Council and overall compliance with the principles of FtPP however there were examples of inconsistent practice. A more comprehensive guidance document should be established</p>		<p>managing the award of external funds.</p>	<p>31 December 22</p>	<p>towards the end of the calendar year.</p> <p><b>Delayed and Rescheduled</b></p>	

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	<p>which provides a more standardised and tiered approach providing greater clarity over roles and responsibilities and standardised templates for key stages in the process including funding assessments and post award monitoring and reporting. The audit team researched a number of examples of FtPP guidance which had been created by other councils during the planning phase of the audit and can make these available to inform the creation of an Argyll and Bute equivalent.</p>					

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<b>ROADS &amp; INFRASTRUCTURE SERVICES - FLEET MANAGEMENT</b>	<p>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:</p> <ul style="list-style-type: none"> <li>· a more centralised approach to the administration and booking of pool cars</li> <li>· better promotion of the use of pool cars</li> <li>· providing greater visibility of bookings and</li> </ul>	VFM	<p>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.</p>	<p>30 September 20 31 December 20 30 June 21 31 December 21 30 April 22 29 July 22</p>	<p>On-going delay in implementation due to staff absence and staff training for temporary posts. New implementation date September.</p> <p><b>Delayed and Rescheduled</b></p>	Procurement/Technical Officer

<b>Action Plan Points Due After 30 June 2022 - Delayed &amp; Rescheduled/Evidence Required</b>						
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	<p>destinations to encourage pool car sharing</p> <ul style="list-style-type: none"> <li>· implementing or developing a pool car booking system</li> <li>· identifying ways of transferring the balance of pool car usage from shorter journeys to longer ones</li> </ul>					
<b>Strategic Planning and Performance – HSCP – Risk Management – Risk Management Training</b>	There is no formal proactive programme of risk management training. Whilst we understand some training has been provided where requested by the Clinical Governance Manager (and tailored to whom it is being delivered) there is no requirement for	Medium	A formal programme of risk management training should be developed and delivered to all key personnel involved in the management of risk.	30 June 21 30 June 22 30 December 22	Development sessions have been held with groups of staff which included raising awareness of the risk register process and support to update registers. The aim now is to offer sessions to each Head of Service and their direct reports to review their service registers and agree the process by which they will keep their service registers current. These sessions include	Clinical Governance Manager

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	Risk Leads to have training and training records are not maintained. There is also no dedicated training programme in place for new members of the IJB or Audit Committee, such as within induction training.				full training in use of the risk registers, the risk register process, the types of risks that should be recorded and escalation of risks Due to two members of the Clinical Governance Team leaving end of May resourcing this work is very challenging, leading to timescales slipping, therefore it is suggested that this is revised to the end of March 2023.  <b>Delayed and Rescheduled</b>	