

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 SharePoint 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 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 31 December 2022.
- 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.

Table 1 - Actions Due by 31 December 2022

Service	Complete	Delayed & Rescheduled	Total
INTERNAL AUDIT			
CE – Financial Services	1	1	2
DH – Commercial Services	0	1	1
DH – Learning & Teaching	1	0	1
DH – Legal & Regulatory	1	3	4
KF – Customer Support Services	1	0	1
KF – Development & Economic Growth	0	1	1
KF – Roads & Infrastructure Services	1	6	7
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	1	1
H&SCP (IJB) – Finance & Transformation	0	1	1
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	0	1	1
EXTERNAL AUDIT			
Nil			
TOTAL	5	15	20

Table 2 - Actions due after 31 December 2022

Service	Complete	On Course	Delayed & Rescheduled	Total
INTERNAL AUDIT				
CE – Financial Services	0	5	1	6
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	1	0	0	1
DH – Commercial Services	0	4	0	4
DH – Learning & Teaching	0	2	0	2
DH – Legal & Regulatory	0	3	0	3
DH – Lifelong Learning & Support	0	0	1	1
KF – Customer Support Services	0	1	0	1
KF – Development & Economic Growth	0	3	0	3
KF – Roads & Infrastructure Services	0	0	1	1
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	3	0	3
H&SCP (IJB) – Strategic Planning & Performance	0	5	0	5
LiveArgyll	0	1	0	1
EXTERNAL AUDIT				
Nil				
TOTAL	1	27	3	31

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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16 March 2023

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APPENDICES

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

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Action Plan Points Due by 31 December 2022				
Finding & Priority	Agreed Action	Dates	Comment / Status	Responsible Officer
FINANCIAL SERVICES - SYSTEMS INTERFACES & RECONCILIATIONS				
<p>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.</p> <p>Medium</p>	<p>Reconciliations will be performed following consideration of data and technical requirements.</p>	<p>31 Mar 2021 31 Dec 2021 30 Jun 2022 30 Sep 2022 31 Oct 2022 28 Feb 2023</p>	<p>Senior Accountant is liaising with the systems administrator for Resource Link and continuing to try and find a solution using cognos. We hope to conclude this by end of February 2023.</p> <p>Delayed and Rescheduled</p>	<p>Resourcelink - Pensions & Payroll Officer</p>
COMMERCIAL SERVICES - SYSTEMS INTERFACES & RECONCILIATIONS				
<p>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.</p> <p>Medium</p>	<p>Data in the source system may not be accurately reflected in the general ledger.</p>	<p>31 Mar 2021 30 Sep 2021 31 Dec 2021 30 Jun 2022 31 Dec 2022 31 Mar 2023</p>	<p>Meeting arranged to bring action to a close, expected to complete during January 2023.</p> <p>Delayed and Rescheduled</p>	<p>Concerto - Property Design Manager</p>
LEGAL & REGULATORY SUPPORT - INFORMATION ASSET REGISTERS				
<p>Information Asset Registers</p> <p>The two Social 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 & Safety Manager's responsibility is required.</p> <p>High</p>	<p>Social Work IARs to be completed and approved by appropriate management teams</p>	<p>31 Dec 2020 30 Jun 2021 30 Sep 2021 31 Dec 2021 30 Jun 2022 31 Dec 2022 30 Jun 2023</p>	<p>IAR development work in progress with information management consultants - new format and reporting route to be agreed.</p> <p>Delayed and Rescheduled</p>	<p>Governance, Risk & Safety Manager</p>

Action Plan Points Due by 31 December 2022

Finding & Priority	Agreed Action	Dates	Comment / Status	Responsible Officer
<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> <p>Medium</p>	<p>Obtain annual approval from DMTs for all completed IARs</p>	<p>30 Sep 2020 31 Mar 2021 30 Sep 2021 31 Dec 2021 30 Jun 2022 31 Dec 2022 30 Jun 2023</p>	<p>IAR development work in progress with information management consultants - new format and reporting route to be agreed.</p> <p>Delayed and Rescheduled</p>	<p>Governance, Risk & Safety Manager</p>
<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.</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> <p>Medium</p>	<p>Action plans for all IARs to be put in place and agreed by management teams</p>	<p>30 Sep 2020 31 Mar 2021 30 Sep 2021 31 Dec 2021 30 Jun 2022 31 Dec 2022 30 Jun 2023</p>	<p>IAR development work in progress with information management consultants - new format and reporting route to be agreed.</p> <p>Delayed and Rescheduled</p>	<p>Governance, Risk & Safety Manager</p>

Action Plan Points Due by 31 December 2022				
Finding & Priority	Agreed Action	Dates	Comment / Status	Responsible Officer
DEVELOPMENT & ECONOMIC GROWTH - Planning Applications				
<p>Procedure Document There are no established written procedural documents in place, staff follow a series of workflow processes which are aligned to legislative requirements and current guidance.</p> <p>High</p>	<p>Review and update of existing written procedures to provide a collated procedural document for the handling of planning applications.</p>	<p>31 Dec 2022 30 Jun 2023</p>	<p>Staff availability to progress this has been limited - extension to Summer 2023 agreed.</p> <p>Delayed and Rescheduled</p>	<p>Process and Productivity Improvement Officer</p>
ROADS & INFRASTRUCTURE SERVICES - FLEET MANAGEMENT				
<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"> - 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 transferring the balance of pool car usage from shorter journeys to longer ones <p>VFM</p>	<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 Sep 2020 31 Dec 2020 30 Jun 2021 31 Dec 2021 30 Apr 2022 29 Jul 2022 30 Sep 2022 31 Dec 2022 30 Apr 2023</p>	<p>The system is currently being tested, however, errors have been identified. Once the errors are resolved, the system will operate alongside the current system to ensure that all errors and fault codes are cleared, with a view to a full changeover from the current system to the new system and full implementation on the 30th April 2023.</p> <p>Delayed and Rescheduled</p>	<p>Procurement/Technical Officer</p>

Action Plan Points Due by 31 December 2022

Finding & Priority	Agreed Action	Dates	Comment / Status	Responsible Officer
ROADS & INFRASTRUCTURE SERVICES - STREET CLEANING				
<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 appointed through the Council's recruitment process, however no formal agreement is in place and income from BID has not been received.</p> <p>High</p>	<p>Formalise arrangements with Oban BID for the funding of the seasonal street sweeper</p>	<p>30 Apr 2022 30 Sep 2022 30 Dec 2022 31 Mar 2023</p>	<p>The partnership continues to work with the BIDS group funding additional street sweeping services in Oban. Discussions are ongoing with colleagues in Legal Services to establish a partnership agreement. A draft agreement has now been written up for the forthcoming season. This will be signed off at the pre-season meeting with BIDs and operations personnel. Draft agreement provided.</p> <p>Delayed and Rescheduled</p>	<p>Operations Manager, Roads & Infrastructure Services</p>
<p>Updating of ELM</p> <p>Local Environment Teams (LETs) are not currently using tablet devices to indicate that work allocated has been completed. Supervisors are updating the system in some areas but this is not consistent across the Council.</p> <p>Low</p>	<p>Reintroduce use of handheld devices subject to ongoing Covid restrictions etc. to allow efficient updates to ELM.</p>	<p>31 Jul 2022 30 Dec 2022 31 Mar 2023</p>	<p>We are experiencing some hardware problems and access issues. Refresher training has been arranged and will take place during the month of October. Unfortunately due to staff sicknesses and annual leave this training has not yet taken place, however the training has been re-arranged for February 2023 to ensure everyone is fully re-trained ahead of the forthcoming season in April.</p> <p>Delayed and Rescheduled</p>	<p>Operations Manager, Roads & Infrastructure Services</p>

Action Plan Points Due by 31 December 2022

Finding & Priority	Agreed Action	Dates	Comment / Status	Responsible Officer
<p>Warden Service Coverage</p> <p>The four environmental wardens that are expected to cover the whole of the Council area, including the islands, are not geographically 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"> - disproportionately low level of warden service in MAKI compared to the other administrative areas - where work is required in MAKI the majority of the warden's time is spent commuting rather than delivering the required services. <p>High</p>	<p>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 spread of resource.</p> <p>This will help inform any input into the 2022 budget process.</p>	<p>30 Jun 2022 31 Dec 2022 31 Mar 2023</p>	<p>The gathering of information and talks with Network & Standards (N&S), colleagues are ongoing with regards combining the Car Parking Wardens and Staycation Wardens with the Amenity Warden Service.</p> <p>Delayed and Rescheduled</p>	<p>Operations Manager, Roads & Infrastructure Services</p>
<p>Second Bin Service Verification</p> <p>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 ensure they are aware of the requirements of General Data</p>	<p>Review the process for:</p> <ul style="list-style-type: none"> - Dealing with requests for new and replacement bins. 	<p>30 Jun 2022 30 Sep 2022 31 Dec 2022 30 Jun 2023</p>	<p>Discussions have taken place with the Governance team regarding the collation of information and distribution those applicants who have medical needs will automatically receive the service. The service are looking to tie this into a new proposed policy. The waste policy has to be prepared for the EDI committee in June 2023.</p> <p>Delayed and Rescheduled</p>	<p>Operations Manager, Roads & Infrastructure Services</p>

Action Plan Points Due by 31 December 2022

Finding & Priority	Agreed Action	Dates	Comment / Status	Responsible Officer
<p>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 ensure it is being carried out in full compliance with GDPR.</p> <p>High</p>	<p>Review the process for:</p> <p>Review the second bins that are in place and the process for rationalising. This review to also give consideration to composition and identify opportunity to increase recycling and reduce general waste.</p>	<p>30 Sep 2022 30 Dec 2022 30 Jun 2023</p>	<p>The roads and amenity administration staff have pulled together the information in relation to bins that have been approved. We are now in the process of identifying those who have received a bin for medical needs these will be eliminated from the future assessment of those applicants who will be invited to re-apply. This is in line with the advice received from the governance team. The service are also in the process of drafting a new waste policy to further increase recycling and reduce general waste. The waste policy has to be prepared for the EDI committee in June 2023.</p> <p>Delayed and Rescheduled</p>	<p>Operations Manager, Roads & Infrastructure Services</p>
<p>ADULT SERVICES (OLDER ADULTS & COMMUNITY HOSPITALS)HSCP - CARE PROGRAMME APPROACH</p>				
<p>Client Records</p> <p>There is no consistent agreed process for maintaining client records, including the recording and sharing of information.</p> <p>High</p>	<p>HSCP expect to transition to new Eclipse system. Implementation of the new system and associated processes and procedures will address this recommendation and the Data Officer will be involved in the development of processes and procedures.</p>	<p>30 Jun 2022 30 Sep 2022 31 Mar 2023 30 Jun 2023</p>	<p>A further delay is required as the Eclipse project has been delayed further. Roll out is now anticipated to be complete in May 2023.</p> <p>Delayed and Rescheduled</p>	<p>Service Manager/ Eclipse Project Manager</p>

Action Plan Points Due by 31 December 2022				
Finding & Priority	Agreed Action	Dates	Comment / Status	Responsible Officer
FINANCE/TRANSFORMATION H&SCP - Complaints Handling				
Training Training should be provided in the complaints handling procedures for the IJB Low	Complaints Handling Training will be incorporated into staff training processes.	30 Sep 2022 30 Nov 2022 30 Jun 2023	This is now complete in respect of council employees. Within the NHS part of the HSCP there is work underway to review training materials and training programme. Delayed and Rescheduled	Chief Nurse-NHS Highland
ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO)SW - CHARGING FOR NON-RESIDENTIAL CARE SERVICES				
Service Uptake Data Records held on Carefirst do not allow for an analysis of the level of service uptake compared to those assessed as having a need. If this analysis could be performed it would help inform discussions and decisions in relation to service uptake, charges and barriers to uptake. It would be advisable to progress this issue in conjunction with the CareFirst replacement programme which is scheduled to be complete by April 2022. VFM	Recommendation accepted. Further discussion will be held with supplier to include service uptake functionality and reporting capabilities on new system from April 2022.	31 Mar 2022 30 Sep 2022 31 Mar 2023 30 Jun 2023	A further delay to the Eclipse project has now been reported - roll out is expected to complete by end May 2023. Delayed and Rescheduled	Deputy Head of eHealth HSCP

Action Plan Points Due After 31 December 2022				
Finding & Priority	Agreed Action	Dates	Comment	Responsible Officer / Status
FINANCIAL SERVICES - CAPITAL MONITORING				
<p>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 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.</p> <p>Medium</p>	<p>Capital Planning and Management Guide to be updated once the Capital Strategy has been approved to ensure the two are aligned and provide clarity.</p>	<p>31 Mar 2022 30 Sep 2022 31 Dec 2022 31 Mar 2023 30 Sep 2023</p>	<p>Similar to the FPHP document, this is dependent on the completion of the Capital Investment Strategy which the Head of Commercial Services has advised will not be going to P&R in October as intended. This report is likely to go to P&R early 2023-24 therefore the Management Guide will not be updated until this has happened.</p> <p>Delayed and Rescheduled</p>	<p>Head of Commercial Services/Finance Manager</p>
LIFELONG LEARNING & SUPPORT - ADDITIONAL SUPPORT NEEDS				
<p>Format of Child Plans</p> <p>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.</p> <p>Low</p>	<p>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.</p>	<p>30 Sep 2020 31 Dec 2020 30 Jun 2021 30 Jun 2022 31 Jan 2023 30 Apr 2023</p>	<p>From the drill down report and the staged intervention levels there are 20% of schools where child plans have not been transferred to the WBA. The Education Officer and Head of Service will be assertive with Head Teachers and make it clear this has to be completed as soon as possible.</p> <p>Delayed and Rescheduled</p>	<p>Education Officer</p>

ROADS & INFRASTRUCTURE SERVICES - FLEET MANAGEMENT

<p>Driving Hours Compliance</p> <p>Fleet drivers not subject to EU legislation maintain manual driving records which are handed to supervisors on a weekly basis to check and sign. This is a resource intensive process which is subject to human error. There would be clear process efficiency gains and less risk of error if the Council adopted the system already in place for fleet drivers subject to EU legislation and rolled out electronic driver cards to all fleet drivers.</p> <p>Low</p>	<p>The key officer will ensure that all drivers hold and use tachograph cards to move away from the paper book records.</p>	<p>31 Dec 2020 31 Mar 2021 30 Jun 2021 31 Mar 2022 30 Jun 2022 31 Aug 2022 31 Mar 2023 31 May 2023</p>	<p>Training for using the tachographs is underway and will continue through the month of February. The operations team have highlighted staff shortage as the reason the training has been delayed. All equipment is in place. The roll out and implementation of use will be after the winter programme is complete. The date for implementation is 22nd May 2023. The new date will allow for sufficient training to be undertaken and information sessions given by the Fleet team.</p> <p>Delayed and Rescheduled</p>	<p>Procurement/Technical Officer</p>
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