

## APPENDIX 2

# Recommendations Overdue 31 July 2013

ACTION PLAN NO:	WEAKNESSES IDENTIFIED: GRADE:	AGREED ACTION:	DATES:	COMMENT/EXPLANATION:	PYRAMID: RESPONSIBLE OFFICER:
<b>DEPARTMENT</b>	<b>CHIEF EXECUTIVE'S UNIT</b>				
<b>SERVICE</b>	<b>IMPROVEMENT &amp; HR</b>				

### REPORT NAME      REVIEW OF RESOURCELINK

1	The setup of hierarchy structures is currently under review to ensure that it is up to date, reflecting the changes within the Council Management. Department Management are assisting with this process confirming their establishment lists and reporting lines. <b>LOW</b>	Consultation between HR and Strategic Finance should take place in order to ensure that the reviewed hierarchy structure within ResourceLink aligns with the information required by Strategic Finance in terms of the Payroll Reports produced as part of the Budget Monitoring process. A Resourcelink working group should be established between Strategic Finance and HR in order to ensure that Resourcelink meets the needs of both Services.	30 June 2013 <b>31 December 2013</b>	Working Group met 05/07/13. Remit, roles and responsibilities clarified and workplan prepared, tasks allocated to group members. Due to meet again 13/08/13.	<b>Delayed but rescheduled</b> Head of Improvement & HR
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### **SERVICE**      **STRATEGIC FINANCE**

### REPORT NAME      REVIEW OF CASH, INCOME AND BANKING

3	A review of Imprest Account details for Argyll & Bute Council showed that there are 223 Imprest Accounts in total. Of the 223, a high proportion were found to have bank accounts. However, for 24 there were no details and 88 had no bank accounts. <b>LOW</b>	Internal Audit understands that the current banking contract is due to be reviewed in 2012/2013 and the review of Imprest Accounts should coincide with this to see whether bank accounts are held with the most appropriate bank.	30 June 2013 31 July 2013 <b>31 December 2013</b>	This will be completed as part of the preparation for the retendering of the Council's banking arrangements.	<b>Delayed but rescheduled</b> Head of Strategic Finance
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<b><u>REPORT NAME</u></b>	<b><u>REVIEW OF TREASURY MANAGEMENT</u></b>
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| 1 | The Treasury Management Practices (TMP) document has been updated and re-issued August 2012 but includes a number of tables and references which are not complete.<br><b>MEDIUM</b>  | The TMP document should be reviewed and revised to ensure all tables and references are appropriate and complete.                       | 30 April 2013<br>30 May 2013<br>31 July 2013<br><b>31 August 2013</b> | Now complete as at 31 August 2013                                    | <b>Complete as at 31 August</b><br>Finance Manager, Corporate Support |
| 2 | The Council's Constitution includes Treasury Management regulations within Part D, Financial Regulations, although this document requires review and update to reflect recent changes within the Council.<br><b>MEDIUM</b> | The Financial Regulations should be updated to reflect changes to Council committee roles and responsibilities implemented during 2012. | 31 May 2013<br><b>30 September 2013</b>                               | Revision drafted but awaiting submission of Constitution to Council. | <b>Delayed but rescheduled</b><br>Head of Strategic Finance           |

<b>DEPARTMENT SERVICE</b>	<b>COMMUNITY SERVICES COMMUNITY &amp; CULTURE</b>
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<b><u>REPORT NAME</u></b>	<b><u>REVIEW OF SPYDUS LIBRARY MANAGEMENT SYSTEM</u></b>
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| 1 | Regular checks are not carried out to confirm the integrity of the database files (eg to identify possible data corruption)<br><b>MEDIUM</b> | Periodic checking of the back-up data should be checked for completeness and accuracy. | 31 March 2013<br>30 June 2013<br><b>30 September 2013</b> | Now complete as at 31 August 2013 | <b>Complete as at 31 August</b><br>Library Development Officer |
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**DEPARTMENT SERVICE**      **CUSTOMER SERVICES  
CUSTOMER & SUPPORT SERVICES**

**REPORT NAME**      **REVIEW OF CAPITAL CONTRACTS**

1	It was noted that 2 of the sample contracts had been authorised by an officer not included on the published schedule of authorised signatories. Investigation confirmed that the officer was approved to authorise and had been omitted from the list in error. <b>MEDIUM</b>	The published Scheme of Authorised Purchasers should be reviewed and updated.	30 April 2013 31 July 2013 <b>30 September 2013</b>	A large number of forms have been returned in various states of completion (a large number do not have post numbers etc filled in). Discussions have taken place with I.T. contact and, given the very small number of forms which returned in excel format, they are providing a template of an excel spreadsheet which we will then complete from the information provided.	<b>Delayed but rescheduled</b> Procurement and Commissioning Manager
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**REPORT NAME**      **REVIEW OF CREDITORS AND PAYMENTS**

2	Authorisation limits have been assigned to all personnel who are responsible for the purchase of goods and services within the Council. A sample of invoices was chosen from the financial year 11/12 and the corresponding payments made were checked to ensure that authorisations were within agreed limits as laid out on the Council's website. It was found on numerous occasions that limits set per invoices been paid did not agree to the authorisation list. <b>HIGH</b>	A complete review of all authorised signatories should be carried out to bring the authorised signatories database as published on the Council's website up to date.	31 July 2013 31 August 2013 <b>30 September 2013</b>	A large number of forms have been returned in various states of completion (a large number do not have post numbers etc filled in). Discussions have taken place with I.T. contact and, given the very small number of forms which returned in excel format, they are providing a template of an excel spreadsheet which we will then complete from the information provided.	<b>Delayed but rescheduled</b> Creditors Supervisor and Departments
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**DEPARTMENT SERVICE**      **DEVELOPMENT & INFRASTRUCTURE SERVICES**  
**ECONOMIC DEVELOPMENT**

**REPORT NAME**      **REVIEW OF FISH LANDING DUES AND OTHER HARBOUR INCOME**

6	The timber operator is continuing to get the maximum 55% discount on charges under a five year tiered agreement approved by the Strategic Manager Marine and Airports Policy Committee in March 2002. The continuation of this maximum discount arrangement, which conflicts with the approved tiered rate, has not been formally ratified by the Council, and is not being offered to other dry bulk commodities such as wind farm goods <b>HIGH</b>	The current discount arrangements being applied should be ratified by the Council at the earliest opportunity pending the preparation of a full business case	30 June 2012 30 April 2013 30 June 2013 <b>28 February 2014</b>	A full review of fees and charges and related discounts for piers and harbours will be undertaken as part of forthcoming budget process and a full report submitted no later than February 2014.	<b>Delayed but rescheduled</b> Director of Development and Infrastructure/Operations
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**SERVICE**      **ROADS & AMENITY SERVICES**

**REPORT NAME**      **REVIEW OF FLEET MANAGEMENT**

2	Data Transfer It was found that data transfer between historic systems was incurring unnecessary administrative time, and increasing the risk of data entry error. Further there is no recorded formalised agreements between departments as to information requirements, resulting in additional queries and the associated administrative time to respond. <b>MEDIUM</b>	Management should work to agree the different data transfer requirements and update the data transfer inks to include cross departmentally agreed required information.	31 July 2012 31 October 2012 31 July 2013 28 February 2013 31 May 2013 30 June 2013 <b>31 August 2013</b>	Now complete as at 31 August 2013 Audit will review system to ensure requirements are met.	<b>Evidence Required</b> Data Systems & Information Officer
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