

INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2025-26

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 31 December 2025 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 2025.
- 3.2 Appendix 1 provides a visual representation of progress in addressing agreed actions.
- 3.3 Appendix 2 provides further detail on actions that have been delayed and rescheduled.

Table 1 – Actions due by 31 December 2025

Service	Complete	Delayed/ Rescheduled	Total
DH – Commercial Services	1	0	1
DH – Education Wellbeing, Inclusion & Achievement	1	0	1
DH – Education Performance & Improvement	4	0	4
DH – Legal & Regulatory Support	1	0	1
KF – Development & Economic Growth	1	1	2
KF – Roads & Infrastructure Services	3	7	10
KF – Customer Support Services	1	0	1
H&SCP (SW) – Adult Services (Complex Care & Registered Services)	1	0	1
H&SCP (SW) – Adult Services (Hospital & Community Services)	3	3	6
H&SCP (SW) – Strategic Planning, Performance & Technology	1	1	2
H&SCP (IJB) - (Hospital & Community Services)	0	1	1
H&SCP (IJB) – Chief Finance Officer	0	2	2
H&SCP (IJB) – Strategic Planning, Performance & Technology	1	2	3
LiveArgyll	1	0	1
TOTAL	19	17	36

Table 2 – Actions due after 31 December 2025

Service	Complete	On Course	Total
DH – Commercial Services	0	2	2
DH – Education Performance & Improvement	0	6	6
DH – Education Wellbeing, Inclusion & Achievement	0	5	5
DH – Legal & Regulatory Support	0	6	6
KF – Customer Support Services	0	5	5
KF – Development & Economic Growth	1	1	2
KF – Financial Services	1	3	4
KF – Roads & Infrastructure Services	1	1	2
H&SCP (SW) – Adult Services (Complex Care & Registered Services)	0	1	1
H&SCP (SW) – Adult Services (Hospital & Community Services)	1	0	1
H&SCP (SW) – Children and Families and Justice	1	7	8
H&SCP (SW) – Chief Finance Officer	0	1	1
H&SCP (IJB) – Strategic Planning, Performance & Technology	0	10	10
TOTAL	5	48	53

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 Customer Service – None
- 5.6 Risk – None
- 5.7 Climate Change – None
- 5.8 Fairer Scotland Duty – None
- 5.9 Equalities – protected characteristics – None
- 5.10 Consumer Duty – None
- 5.11 Island Communities – None
- 5.12 Children’s Rights and Wellbeing – None

Paul MacAskill
Chief Internal Auditor
16 February 2026

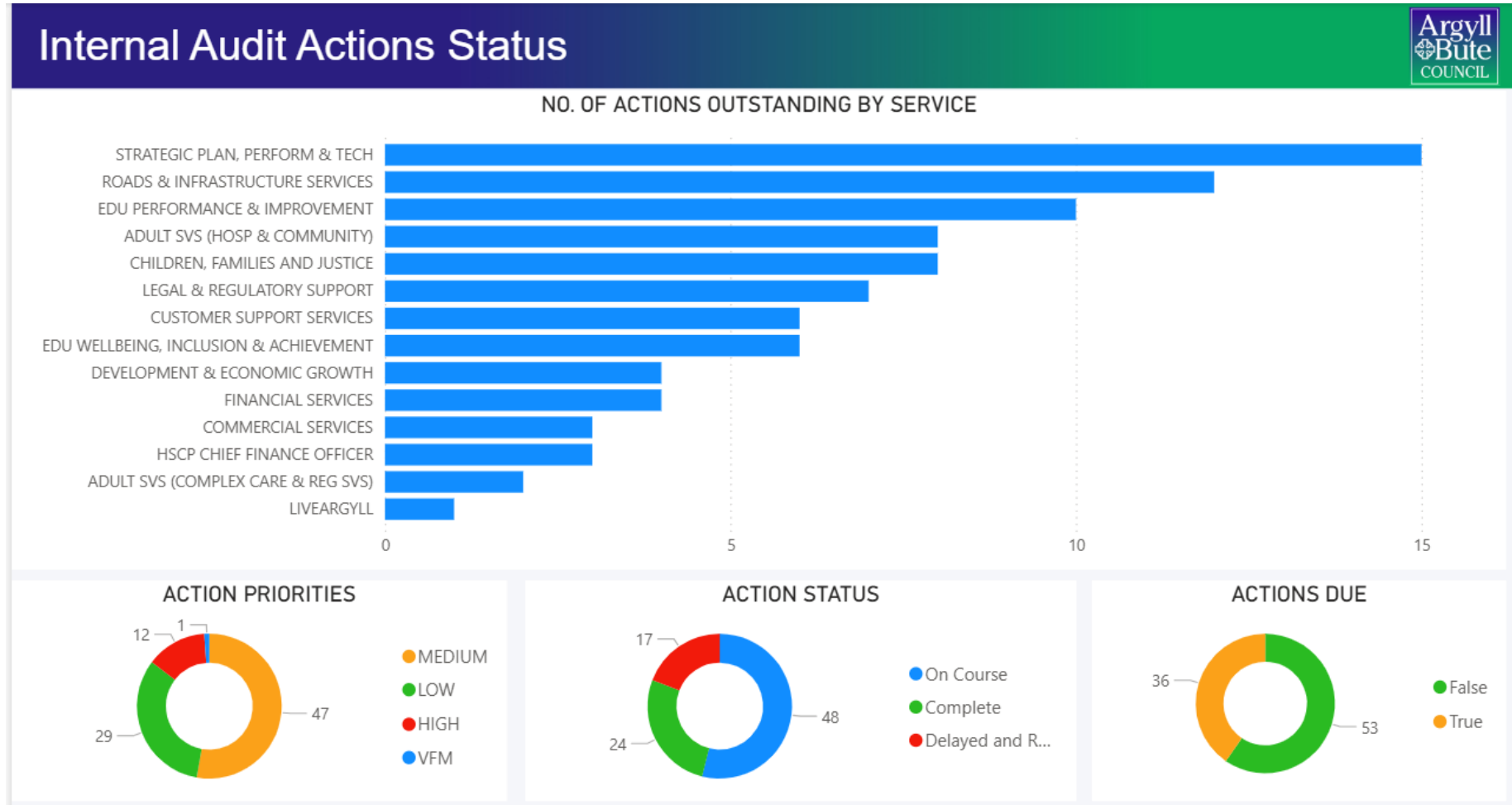
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APPENDICES

Appendix 1 – Visual representations of progress in addressing agreed actions
Appendix 2 – Action Plan Points Delayed & Rescheduled

Appendix 1 – Visual representations of progress in addressing agreed actions as at 31 December 2025

Internal Audit Actions Status Q3 2025-26



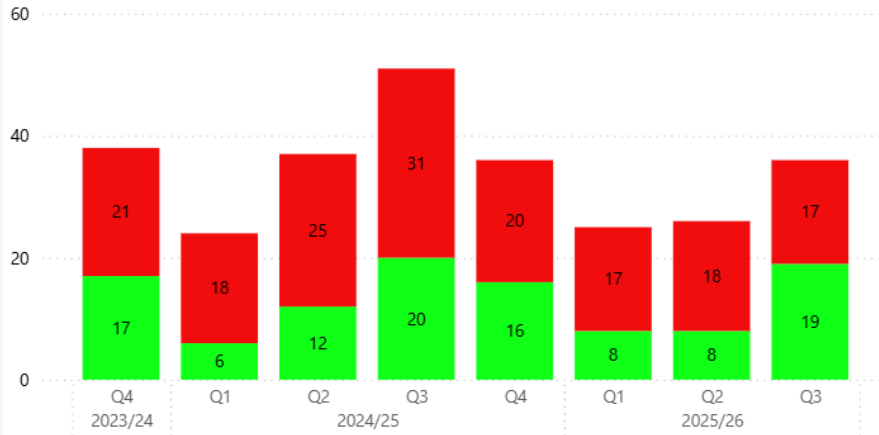
Service Performance in Implementing Internal Audit Actions Q4 2023-24 to Q3 2025-26



Internal Audit Actions Quarterly Performance

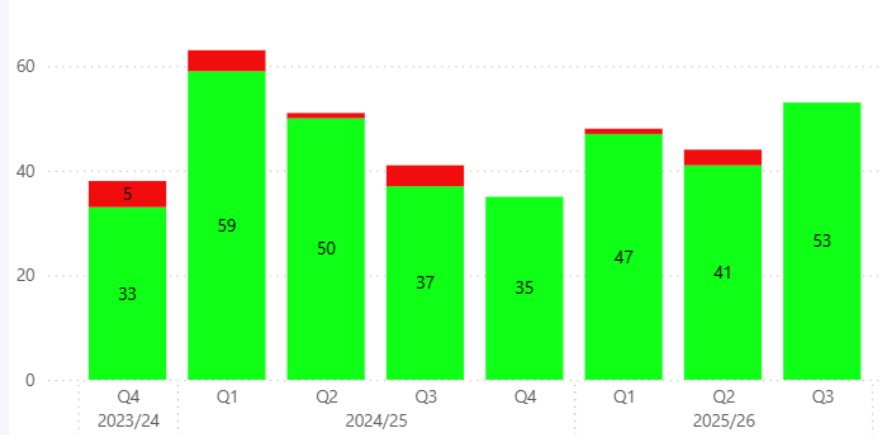
Actions Due for Completion Per Quarter

● Sum of Complete ● Sum of Delayed



Actions Not Yet Due for Completion Per Quarter

● Sum of Complete/on Track ● Sum of Off-Track



Appendix 2 – Action Plan Points - Delayed and Rescheduled

Table 3a: Action Plan Points due by 31st December 2025

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
HIGH	<p>DEVELOPMENT & ECONOMIC GROWTH SHORT TERM LETS</p> <p>1. Procedures Whilst policies and procedures that are in place are comprehensive, there are some elements of the policies which require to be completed in parts. This includes policies/procedures around Enforcement and Renewals that still require to be brought together and circulated. Other developments are noted for progression on Oracle.</p>	<p>1. Develop a Short-term Let Enforcement policy</p> <p>2. Develop procedures for the renewal of Short-term let Licences</p> <p>3. Secure changes to the Oracle STL system, including a searchable public register, a template licence revocation letter, with this status being added to oracle and tracking these</p> <p>4. Develop a template for provisional licence, including cover letter</p> <p>5. Include a new Licence type - "Transfer Licence" and new application status entitled "transferred".</p>	<p>30/09/2025 31/12/2025 31 Mar 2026</p>	<p>The focus previously was determining the outstanding existing host applications and focusing on the renewal process. Renewal procedures and systems have been developed, tested and are in place. The only outstanding procedure is enforcement, and this will be developed over the next few months. Evidence for searchable public register and ability to accept renewals (procedures and systems) is via this link to the website - short term lets licence Argyll and Bute Council.</p> <p>Delayed and Rescheduled</p>	Regulatory Services and Building Standards Manager
LOW	<p>ROADS & INFRASTRUCTURE SERVICES PIERS & HARBOURS</p> <p>2. CalMac Charges Calmac, the main ferry operator uses the Council's Piers and Harbours on a daily basis, with administratively intensive process in place for charging.</p>	<p>Have an agreement (financial) in place by the end of the year.</p>	<p>31/12/2023 31/03/2024 30/06/2024 30/11/2024 30/06/2025 31/12/2025 31 Jul 2026</p>	<p>Full agreement was delayed. Discussions are ongoing with CalMac representatives.</p> <p>Delayed and Rescheduled</p>	Marine Operations Manager

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
HIGH	<p>ROADS & INFRASTRUCTURE SERVICES PIERS & HARBOURS</p> <p>3. SLA's A number of companies, including large fish farming businesses, make use of our facilities on a regular basis, however, there are no SLAs in place. We were advised that work is currently being undertaken to put Harbour Access Agreements in place.</p>	<p>Any agreement must be supported by both parties and Argyll & Bute Council legal department. May tie in with No 2 above. Provide a report to HoS and Director with options.</p> <ol style="list-style-type: none"> 1. Identify potential partners 2. Negotiation period 3. Legal support in drafting agreement 	<p>31/12/2023 31/03/2024 30/06/2024 30/11/2024 30/06/2025 31/12/2025 31 Jul 2026</p>	<p>Discussions on agreements are still on going.</p> <p>Delayed and Rescheduled</p>	Marine Operations Manager
LOW	<p>ROADS & INFRASTRUCTURE SERVICES PIERS & HARBOURS</p> <p>4. Remote Piers and Harbours Harbourmasters based at the main piers and harbours are able to record the use of the facilities where they are predominantly based, however, a number of piers, slipways and harbours are in remote locations and are difficult to manage in terms of use. In addition, there are no robust procedures in place to identify commercial tour vessels using our facilities potentially resulting in a loss of income for the Council.</p>	<p>Actionable evidence and enforcement will continue to be an issue where there are no Argyll & Bute Council personnel on site. Investigate issues and possible solutions with Harbour Masters and provide options for consideration in report to DMT.</p>	<p>31/12/2023 31/03/2024 30/06/2024 30/09/2024 30/11/2024 30/06/2025 31/12/2025 31 Jul 2026</p>	<p>Good progress on CCTV for some sites. Continuing to roll out the installation.</p> <p>Delayed and Rescheduled</p>	Marine Operations Manager
LOW	<p>ROADS & INFRASTRUCTURE SERVICES PIERS & HARBOURS</p> <p>5. Fishing Fleet Fees and charges for the fishing fleet within the Council area are managed by the fishing fleet whereby they advise us of the value of their landings once the catch has been sold. There is no back up information provided to substantiate the value, and it is generally paid through cash receipting or by cheque.</p>	<p>Investigate issues and possible solutions with Harbour Masters and provide options for consideration in report to DMT.</p>	<p>31/12/2023 31/03/2024 30/06/2024 30/09/2024 30/11/2024 30/06/2025 31/12/2025 31 Jul 2026</p>	<p>Reliable options to identify and charge vessels are being investigated within the charging mechanisms the council uses. CCTV is in the process of being installed at a number of locations.</p> <p>Delayed and Rescheduled</p>	Marine Operations Manager

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
LOW	<p>ROADS & INFRASTRUCTURE SERVICES PIERS & HARBOURS</p> <p>6. Management of Debt The outstanding debt owed to the Council at the end of June in respect of Piers and Harbours amounted to £143k. There are a number of long-term outstanding debts, and it was noted that in some instances there is continued use of our facilities by vessels who have outstanding debts dating back to 2019.</p>	Investigate with legal department recovery or right off options. Provide a report to HoS and Director with options.	31/12/2023 31/03/2024 30/06/2024 30/09/2024 30/11/2024 30/06/2025 31/12/2025 31 Jul 2026	Still ongoing with debtors being identified and contacted. Update summary report can be prepared for HoS DMT. Delayed and Rescheduled	Marine Operations Manager
LOW	<p>ROADS & INFRASTRUCTURE SERVICES PIERS & HARBOURS</p> <p>7. Income Gaps We reviewed the fees and charges agreed by the Council and compared these to fees and charges applied in other piers and harbour throughout Scotland, including Clydeport. It was found that there were potential gaps.</p>	Complete a review of potential new charges for Harbour Board approval in Fees and charges report.	30/11/2024 28/02/2025 31/12/2025 31 Mar 2026	Work is ongoing at this time. Delayed and Rescheduled	Marine Operations Manager
LOW	<p>ROADS & INFRASTRUCTURE SERVICES PIERS & HARBOURS</p> <p>8. Published Pier and Harbour Dues and Fees Harbour fees and dues are published on the Council website on an annual basis following being agreed and set at the Council's budget setting meeting, however, these are not in a format that can be easily downloaded.</p>	Produce a 'Schedule of Harbour Charges' for Harbour Board approval.	30/11/2024 30/06/2025 31/12/2025 31 Jul 2026	This will follow on from new fees and charges if agreed by Council. Delayed and Rescheduled	Marine Operations Manager

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
LOW	<p>ADULT SERVICES (HOSPITAL & COMMUNITY SERVICES) - Adult Services - Adult Support & Protection</p> <p>1. Progress Whilst significant progress has been made to address the key areas identified within the report there remains challenges in terms of ensuring attendance by all relevant partners at case conferences, ensuring that chronologies and risk assessments are completed and ensuring that the 'three-point test' is undertaken.</p>	Adult services will facilitate an ASP audit on a six-monthly basis to determine practice and compliance with ASP legislation and KPIs.	30/09/2024 31/12/2024 31/08/2025 31/12/2025 30 Jun 2026	<p>A 'deep dive' ASP audit was concluded in August 2025 and identified that challenges remain in the 3 key areas: -</p> <p>Ensuing attendance by all relevant partners at case conferences Ensuring chronologies and risk assessment are completed Ensuring that the 3-point test is understood and applied appropriately</p> <p>The Improvement Plan, initially devised after the Joint Inspection of ASP Services in 2021, is currently being revised to focus specifically on these areas of ASP activity. It is proposed that 2026/27 audits consider these areas of intervention each as a distinct single subject.</p> <p>Delayed and Rescheduled</p>	Head of Adult Services (Mental Health, Acute and Complex Care)
MEDIUM	<p>CHIEF FINANCE OFFICER - INFORMATION GOVERNANCE</p> <p>1. Documentation Review Reviews are outstanding in regard to:</p> <ul style="list-style-type: none"> • Records Management Plan • Information Governance policy framework 	A review of all relevant documents will be carried out. RMP will be reviewed and submitted to Keeper around February 2025. IG policy to be reviewed.	31/03/2025 30/09/2025 31/12/2025 28 Feb 2026	<p>The RMP has been reviewed and will be submitted to the Keeper by 28 February 2026.</p> <p>Delayed and Rescheduled</p>	Governance, Risk & Safety Manager

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
MEDIUM	<p>CHIEF FINANCE OFFICER - INFORMATION GOVERNANCE</p> <p>2. Improvement Plan A number of improvement recommendations made by the Keeper of Scotland were identified in the following areas:</p> <ul style="list-style-type: none"> • Business Classification • Retention Schedule • Destruction Arrangements • Archiving and Transfer • Business Continuity and Vital Records • Audit Trail <p>An Action Plan to address these areas should be implemented.</p>	Develop and implement an action plan to address the Keeper of Scotland's improvement recommendations, ensuring that all aspects of records management are up-to-date, compliant, and effectively managed. Will be reviewed as part of RMP submission to Keeper.	31/03/2025 30/09/2025 31/12/2025 28 Feb 2026	<p>A development plan has been finalized and will be submitted to the keeper with the RMP by 28 February 2026.</p> <p>Delayed and Rescheduled</p>	Governance, Risk & Safety Manager
MEDIUM	<p>STRATEGIC PLANNING, PERFORMANCE & TECHNOLOGY - H&SCP - Joint Strategic Planning</p> <p>1. Alignment of JSP to Workforce Plan In order to support the delivery of the JSP it is important that a corresponding workforce plan is in place that is aligned with priorities and objectives of the JSP and that it supports the attraction, recruitment, development and retention of the workforce required to deliver the JSP. A review of the workforce plan noted that there was no evidence of a direct alignment between the current workforce planning document and the priorities and objectives set forth in the Joint Strategic Plan.</p>	HSCP will look to develop the next workforce plan to ensure direct alignment with the priorities and objectives outlined in the Joint Strategic Plan (JSP) for 2022-2025.	31/03/2025 31/12/2025 30 Apr 2026	<p>This work is continuing as the next iteration of the A&B JSP is planned for April 2026. There will be a workforce section focusing on sustainability and employability in the context of remote and rural A&B. Changes in the central workforce team from NHS Highland has created a delay in this work. The strategic workforce group was stood down, and discussions are ongoing as to where this work sits going forward.</p> <p>Delayed and Rescheduled</p>	Head of Strategic Planning, Performance and Technology

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
MEDIUM	<p>STRATEGIC PLANNING, PERFORMANCE & TECHNOLOGY – RISK MANAGEMENT</p> <p>1. Operational Risk Registers All key business activities within the partnership have an operational risk register in place as required per the Strategy document. A review of these risk registers noted that they have not been updated and formally reviewed.</p>	Recommendation accepted. All operational risk registers will be updated on smart sheet.	31/12/2024 31/12/2025 1 Apr 2026	Request extension to 1 April due to absence and secondment of allocated resource. Risk clinics have been scheduled for January/early February for SMART review/head of service sign off and next point of review. This will achieve the audit action baseline. Delayed and Rescheduled	Business Improvement Manager
MEDIUM	<p>ADULT SERVICES (HOSPITAL & COMMUNITY SERVICES) – SELF DIRECTED SUPPORT</p> <p>4. Follow up Actions During the process of testing of records, it was noted that there was evidence that recommendations in Memos issued to the Care Mangers had not been followed up.</p>	This finding will be highlighted and shared with Service Managers and Team Managers to ensure that the message is communicated clearly to Social Work staff to take account of any advice and guidance in a complex area of practice and are fully aware of their responsibility to collaborate with practice leads and senior staff to ensure their practice is to the standard expected and achieves the best outcomes for the individual.	31/12/2025 30 Jun 2026	This action is in progress, the action has been communicated via SM/TMs and this is being followed up in a series of Team Meetings and will be included in any development sessions with the SW professional lead. Delay will allow this to be incorporated into the overall improvement plan for the community teams, following the audit of processes which is scheduled to commence late January and completed with action plan around June 2026. Delayed and Rescheduled	Head of Hospitals and Community Care
MEDIUM	<p>ADULT SERVICES (HOSPITAL & COMMUNITY SERVICES) – SELF DIRECTED SUPPORT</p> <p>5. Care Plans</p>	A process of self-evaluation, through case files reviews, twice yearly, will be implemented by each locality to monitor performance and	31/12/2025 31 Aug 2026	Extension requested to ensure time for the completion of the audit of processes within adult SW community teams which will allow time to factor this action	Head of Hospitals and Community Care

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
	The Direct Payment Policy and Guidance document states that reviews will be undertaken to ensure that the supported person's needs are being met. Of the records reviewed, four records were recently set up with up-to-date Care Plans, four records Care Plans had been reviewed in 2025, two records were due for review, and two records were overdue.	benchmark against other localities. Delay will allow this to be incorporated into the overall improvement plan for the community teams, following the audit of processes which is scheduled to commence late January and completed with action plan around June 2026.		into the overall improvement requirements to ensure robust governance. Delay will allow this to be incorporated into the overall improvement plan for the community teams, following the audit of processes which is scheduled to commence late January and completed with action plan around June 2026. Delayed and Rescheduled	
MEDIUM	ADULT SERVICES (HOSPITAL & COMMUNITY SERVICES) – SELF DIRECTED SUPPORT 6. Supported Persons Records We were unable to establish if all Direct Payment Care Plans had been reviewed and were up to date due to the multiple ways in which the Supported Persons's records are maintained.	A process of self-evaluation, through process reviews, twice yearly, will be implemented by each locality to monitor performance and benchmark against other localities.	31/12/2025 31 Aug 2026	Extension requested; similar to action 2, it is essential that we incorporate this into the plan for adult services whilst enlisting the oversight from the SDS lead ensuring all practice aligns with guidance and requirements within the legislation. Delay will allow this to be incorporated into the overall improvement plan for the community teams, following the audit of processes which is scheduled to commence late January and completed with action plan around June 2026. Delayed and Rescheduled	Head of Hospitals and Community Care

	Service, Report, Plan no. & finding	Agreed Action	Original and Revised Dates	Comment	Responsible Officer
MEDIUM	<p>STRATEGIC PLANNING, PERFORMANCE & TECHNOLOGY – Learning & Physical Disability Care Packages</p> <p>7. Unmet Need Unmet need for Older People Care at Home is collated by the resources team on a weekly basis, this is then submitted to Performance and Improvement Team and is reported to Scottish Government. The data for Learning Disability is not currently recorded formally and not included in the above.</p>	<p>Include the data re unmet need for those under 65 in the weekly reporting format already in place for Older People.</p>	<p>30/06/2024 30/09/2024 31/08/2025 31/12/2025 31 Mar 2026</p>	<p>We can confirm the unmet need data received from the resources team on a weekly basis includes those under 65 years. The data doesn't identify for LD.</p> <p>The data identifies the number of people assessed and waiting for a package of care, and associated unmet hours by area and if (New - assessed individuals in the community for whom care is yet to be provided) or (Existing - those already in receipt of a care package for whom additional care was assessed as needed and not provided).</p> <p>There has been a change to the information submitted to the Scottish Government. The weekly snapshot ceased 15 December 2025. With effect from 5 January 2026, instead of submitting a snapshot every week, we are being asked to submit one snapshot taken on the first Monday of the month. Unmet need has been added onto the MH/LD SharePoint site however no information has been captured yet.</p> <p>Delayed and Rescheduled</p>	<p>Head of Strategic Planning, Performance and Technology & Head of Adult Services (Health & Community Care)</p>

Table 3b: Action Plan Points due after 31st December 2025

Nil