





Appendix C

External Audit Action Plans 2011/12 - Review of Progress








Project 11. Review of Governance Arrangements and Main Financial Systems 2011/12							
Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note
CED/EAAP/037	2. Workforce Plans	There are inconsistencies in Council's directorate workforce plans in terms of the information provided in them and the extent to which they facilitate workforce planning over a medium term timeframe. Risk: The Council's workforce may not be managed efficiently in delivering Council services due to inconsistencies in workforce management plans and alignment with strategic plans.		<div><div>40%</div></div>	31-Oct-2012	Paul McGowan	As reported to External Audit in November 2012, whilst workforce plans have not been finalised, tangible workforce plans, considerable activity is undertaken in relation to workforce planning in its broadest sense. Work is ongoing to co-ordinate the alignment of Service and Departmental plans in each Directorate, with strategic review discussions scheduled for February and March.
CED/EAAP/039	4. Absenteeism	There is potential for the Council to improve efficiency through reduction of staff absence levels. 11.05 days per full time employee were lost in 2011/12 which is an increase on the 10.65 lost in 2010/11. Risk: The Council are not achieving best value from the staff resources available to them.		<div><div>0%</div></div>	31-Mar-2013	Paul McGowan	A number of key actions have been taken to improve attendance levels. This includes improving management information through the Workforce Planning System which now provides regularly monthly reports on absence levels and triggers which will support managers in dealing with absence. A review of the Attendance Management Policy was completed in December 2012 and following on from this a





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							number of recommendations to the Policy have been made. An Attendance Working Group meeting was established in January 2013 comprising of management and trades unions convenors which will look at jointly working to improve communication, early intervention and support mechanisms for the management of attendance. Current year-end prediction is 11.75 FTE Days per FTE Employee.
CED/EAAP/049	14. Creditors - Documented Procedures	Documented procedures for trade payables, and potentially other key business processes, have not been updated to reflect the upgrade to Agresso version 5.5. Risk: Staff, and staff training, are not adequately supported by documented procedures increasing the risk of processing error.		<div><div>80%</div></div>	31-Mar-2013	Arun Menon; Karen Shannon	Business processes/procedures currently in place within this section will be subject to review by the new line manager and as part of this process existing documented procedures in place will be updated accordingly. Any procedures not yet documented will be included in this process.
CED/EAAP/054	19. NDR Billing & Collection - Documented Procedures	There is no comprehensive procedure manual to support the NDR process. Risk: Staff, and staff training, are not adequately supported by documented procedures increasing the risk of processing error.		<div><div>10%</div></div>	31-Mar-2013	Arun Menon; Karen Shannon	The review of the existing procedures and updates to the manual has commenced. Impending work due to changes in legislation affecting the year end processes will impact on the procedures and the review of the procedures will commence after year end has been finalised.
CED/EAAP/060	25. Access to Own Payroll Records	Payroll staff have access to edit their own payroll records. Risk: Staff may make inappropriate changes to their own payroll records.		<div><div>10%</div></div>	31-Aug-2012	Paul McGowan	This is a system functionality issue, with the matter escalated with Frontier Software for resolution. A solution has been identified, although will require a partial rebuild of Workforce Management System programming, which will need to be scheduled after year-end upgrade process has been enacted. As an interim measure, daily audit reports are being generated to ensure procedure adherence, including


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							liaison with Internal Audit regarding historical system activity.
CED/EAAP/067	32. ICT - Disaster Recovery and Business Continuity Plans	We were unable to determine when the Council's Disaster Recovery Plan and Business Continuity Plans were last updated. Risk: Recovery from unexpected disasters or incidents may take longer than required and impact upon service delivery due to a lack of up to date guidance.		<div><div>20%</div></div>	31-Dec-2012	Colin McDougall	This is almost complete, departments are updating and finalising business continuity plans.






Project 13. Annual report on the 2011/12 audit.

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CED/EAAP/077	1. Audit of Trust Funds	From 13/14 the tripartite reciprocal agreement between the Council and two other councils relating to the independent examination of Trust Funds will no longer satisfy OSCR's requirements. The current reciprocal agreement will be insufficient from 13/14 onwards and should be replaced by a full audit report or risk non-compliance of OSCR Regulations.		<div><div>88%</div></div>	31-Mar-2013	Gillian McNeilly	The Council have entered into a reciprocal arrangement with East Renfrewshire and East Dunbartonshire Council to provide independent examinations of each of the Councils Trust Statements. The Council also reports through financial statements, supplemented with additional working papers. Arrangements are being examined to replace the tri-partite system next year. The Leisure Trust transactions show a clear separation within the ledger system and Audit Scotland have stated they have no material concerns regarding the transfer impacting on the 2012/13 Financial statements.
CED/EAAP/079	3. Common Good - Existence and Ownership of Heritable Properties	The Council have not performed an exercise to establish the existence and ownership of its heritable properties. This is important to ensure that both the Council's and any common good fixed assets are fairly stated.		<div><div>70%</div></div>	31-Mar-2013	Angela Wilson	A methodology has been agreed upon and work undertaken.

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CED/EAAP/080	4. Debt Levels	A comparative review of the draft financial statements of all 32 local authorities highlighted that the Council has some of the highest levels of debt per head of population, as a proportion of fixed assets and as a proportion of net spend. Servicing the debt may not represent value for money and may have a detrimental impact on service delivery.		<div><div>10%</div></div>	30-Nov-2013	Stephen West	Long term capital planning process has been developed and long term capital plan agreed by Council on 6 February 2013 and revenue consequences of this for future years were identified.
CED/EAAP/081	5. Financial Pressures	The Council have identified £5.8 million of efficiency savings to help meet the financial challenges brought about by reduced local government settlements. A number of savings are dependent on service and job redesign and potential staff reductions if they are to be achieved. Achievement of these targets will present significant challenges in terms of capacity to deliver services and planned improvements.		<div><div>10%</div></div>	28-Feb-2014	Stephen West	Budget Gap for 2013/14 was closed through budget setting at Council on 6th February 2013
CED/EAAP/082	6. Workforce Planning	Limited progress has been made to ensure consistency across Council workforce plans and alignment with corporate and service planning frameworks and timescales. The Council's workforce may not be managed efficiently in delivering Council services due to inconsistencies in workforce management plans and alignment with strategic plans.		<div><div>20%</div></div>	31-Mar-2013	Vicki Rogers	Review of Council Performance Management Framework underway, as well as progressing workforce plan to align with departmental and strategic plans.

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CED/EAAP/083	7. European Working Time Directive (EWTD)	Some employees have worked hours in excess of the limits set by the EWTD without a formal written opt-out agreement as required by the Directive. The Council are in breach of EWTD. Furthermore these payments may not represent value for money.		<div><div></div></div> 0%	01-Apr-2013	Vicki Rogers	A review will be undertaken of specific instances to ensure that current procedures are implemented. Furthermore, as part of modernisation and service review, options in service provision will continue to be identified. CMT at a Departmental and Council wide basis is formally monitoring use of overtime and will continue to do so.
CED/EAAP/085	9. Monitoring of Performance Management	In 2012 the Council have updated strategic plans, developed a public value scorecard and reported on progress in relation to the 2011/14 SOA. The Council has reduced the number of performance indicators however there is scope to further rationalise them to better focus performance management arrangements to support key strategic objectives. Performance management may not be adequately monitored resulting in targets not being met or performance slippage not being highlighted in a timely manner.		<div><div></div></div> 81%	31-Mar-2013	Peter Barry	A rationalisation of PIs has already taken place and will continue. The strategic plan rationalised those in use at a corporate level and this practice will be implemented across all planning processes. This process will be developed in the implementation of the next planning phase for 2013/17.
CED/EAAP/086	10. Scottish Housing Quality Standards	The Council have a duty to ensure 100% of housing stock complies with SHQS by 2015. Retention of the housing stock affords greater control over delivery of SHQS but also creates additional financial pressure on the Council. Risk is Council may fail to meet the SHQS 2015 deadline.		<div><div></div></div> 0%	31-Mar-2015	Helen Turley	Target date of 31st March 2015 inserted in the interim before given target date by HEED.
CED/EAAP/087	11. Risk Management Arrangements	Risk management arrangements require updating and strengthening to		<div><div></div></div> 33%	31-Mar-2013	Colin McDougall	Strategic and operational risk registers are being refreshed in line with new Strategic Plan and Departmental /

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		support delivery of the Strategic Plan and other Council plans. Risk is that risks are not appropriately identified and managed.					Service plans.
CED/EAAP/088	12. Project Management Arrangements	The Council are embarking on a major transformation programme to facilitate the successful delivery of efficient and effective services. Robust project management arrangements require to be developed to support this significant change programme. Lack of adequate project management capacity may increase the risk of the transformation programme not delivering the projected efficiencies.		<div><div>30%</div></div>	31-Mar-2013	Vicki Rogers	The CMT are leading and directing the approach to strategic project management.

Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed