







# Appendix A





## Internal Audit Reports (Recently Issued)

Generated on: 29 May 2014



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



### Project 65. CareFirst System (Report issued March 2014)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Public Services Network Compliance</u> WDC should negotiate with the supplier, OLM, to ensure that all component parts of the CareFirst suite are kept up to date with the latest security fixes to ensure compliance with the Public Services Network. (Medium Risk)	A number of issues with the Carefirst system were identified during the penetration test and were subsequently resolved. Only one issue remains outstanding and this is classified as a 'significant medium' risk (6.4 on the CVSS scale). An upgrade to the system should be completed by June 2014 to resolve this issue (this was initially due by March but has been postponed until June 14 by OLM)		<div><div>11%</div></div>	30-Jun-2014	30-Jun-2014	Brian Miller; Jacqueline Pender	May 14. Supplier liaison underway regarding technical environment and costs for application upgrade consultancy.


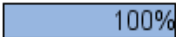
Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>2. Data Management and Retention</u> It is recommended that CHCP investigate the possibilities of completing data management exercises, which could: - improve the operation of the system - assist the care provided - ensure compliance with the Scottish Council on Archives' retention schedules. Data Management is an on-going exercise and should be carried out regularly. (Medium Risk)	A data management programme has now started, initially by deleting records where the client is deceased. Another member of staff has now been assigned the task of checking records that have not been accessed. This will now form part of the day to day remit of the CareFirst Team. The other members of the team will assist when they can to expedite this piece of work and bring the system in line with the retention schedules		 100%	04-Apr-2014	04-Apr-2014	Jacqueline Pender	
<u>3. CareFirst System Access</u> The appropriate staff should be reminded of the sensitive nature of much of the information held within CareFirst and the importance of ensuring that access is only granted to those with a continuing need to view this information. (Medium Risk)	Reminders have been issued to the appropriate staff.		 100%	04-Apr-2014	04-Apr-2014	Jacqueline Pender	





### Project 66. Non Domestic Rates Billing (Report issued March 2014)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Procedures Manual</u> It is recommended that a comprehensive and up-to-date set of manuals is prepared as soon as possible. (Medium Risk)	Procedures and practices are continuing to be reviewed and procedures are documented on an on-going basis in light of any new legislation or		 100%	30-Apr-2014	30-Apr-2014	Karen Shannon	Manual completed and will be maintained for any new procedures on an ongoing basis.




Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	changes within the service.						
<u>2. Review of Bill Suppressions</u> Staff should not check their own suppressions, so the validity of these should be checked by the Section Head. (Low Risk)	Senior staff currently check the follow up report which details any accounts that are suspended to ensure that all suppressions are appropriately checked by another member of staff. Senior reviewing staff initial and date this report when done. Senior staff should not suspend any NDR accounts unless in exceptional circumstances. Should this be necessary and they are checking the follow up report then they will get another senior member to review their suspension, which they will evidence that they have checked. (Low Risk)			04-Apr-2014	04-Apr-2014	Karen Shannon	

**Project 67. Budgetary Control Audit (Report issued April 2014)**


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Incorrect processing of virements in Agresso</u> It is recommended that procedures should be put in place by the Agresso Team to identify and investigate virements that do not commence from period 1 - (Medium risk)	The business units will be reminded that ledger input and output from virements should be independently checked for correctness. In future the Agresso team will run a budget query to verify that the upload			30-Apr-2014	30-Apr-2014	Adrian Gray; Gillian McNeilly	Email sent to all staff 7/4/14 reminding them to check the correctness & instructing the agresso team to verify upload




Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	has been successful.						
<u>2. Virements were not authorised</u> It is recommended that going forward all LT virements request should be raised by completing correct form and authorised by the correct personnel before processing in Agresso - (Medium risk)	With a view to following the best practice going forward a form will be put in place with appropriate authorisation. In future Agresso team will require a signed form prior to processing a LT virement.			30-Apr-2014	30-Apr-2014	Adrian Gray; Gillian McNeilly	Email sent to all staff involved on 7/4/14 advising of the signed form prior to processing a WDLT virement
<u>3. Potential control weakness exist in relation to non-upload of capital budget into Agresso</u> a) It is recommended that consistent, agreed and approved upload procedures for capital budgets should be in place and any variation should require the procedures to be updated and approved - (Low risk) b) It is recommended that consideration should be given to upload all capital budgets into Agresso going forward - (Low risk)	All capital budgets will be uploaded into Agresso from 2014/15 onwards.			30-Jun-2014	30-Jun-2014	Gillian McNeilly; Jennifer Ogilvie	Budgets for 2014/15 are due to be uploaded during June 2014


**Project 68. Housing Benefit Performance May 2014**

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Audit Checklist</u> The Audit Checklist should be retained on file in all instances where a file has been checked by a supervisor. (Low Risk)	Supervisors will be reminded to retain documentation on file.		<div><div>100%</div></div>	08-May-2014	08-May-2014	Marion Smith	Complete.
<u>2. Audit Checklist</u> There should be a section on the checklist where the supervisor confirms that the calculation of the amount of benefit due is correct. (Low Risk)	Wording of action on checklist to be amended from 'Input correct' to 'Benefit awarded correct'.		<div><div>100%</div></div>	08-May-2014	08-May-2014	Marion Smith	Complete.
<u>3. Quarterly PI's</u> Consideration should be given to introducing test checks to ensure more accurate data on the PI's. (Low Risk)	These PI's are local PI's and used for management information only. Consideration will be given to carrying out test checks.		<div><div>100%</div></div>	31-May-2014	31-May-2014	Marion Smith	Complete.



**Project 69. Procurement - Protocol for the Appointment of Consultants (Report issued May 2014)**



Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Contract Above Tender Threshold</u> The correct tendering process should be followed for all procurement contracts in accordance with the Financial Regulations. (Low Risk)	The Access to Employment Co-ordinator attended Procurement Awareness training on 03/03/14. The Access to Employment Co-ordinator and the 2 Training Officers responsible for VQ provision will meet with Procurement Services on		<div><div>0%</div></div>	31-Aug-2014	31-Aug-2014	Michael Gill	

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	08/07/14. A review of all current procurement arrangements with Colleges and private training providers will be undertaken and an Employability Service Procurement Protocol will be written and agreed.						
<u>2. Project Report</u> Contract payments should be monitored in order to ensure that they do not exceed the agreed amount. (Low Risk)	A new contract monitoring spread sheet has been designed to ensure that all payments are agreed and recorded at the commencement of the contract. As payments are made they will be highlighted as paid on the spread sheet and also on each individual Training Agreement.		<div>0%</div>	30-Jun-2014	30-Jun-2014	Michael Gill	
<u>3. Satisfied with Consultants</u> There should be written confirmation of satisfaction that consultants have properly fulfilled their responsibilities before final payments were approved. (Low Risk)	Final payments are paid based on the completion of a Vocational Qualification by each individual apprentice. As each apprentice completes the qualification a satisfaction checklist will be completed and checked by a team leader prior to final payment.		<div>0%</div>	30-Jun-2014	30-Jun-2014	Michael Gill	
<u>3. Missing Documentation</u> All relevant documentation should be retained in a way that it is retrievable when required.	Documents are normally retained in compliance with WDC Detailed schedules of recommended		<div>0%</div>	31-Aug-2014	31-Aug-2014	Jack McAulay	

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
(Low Risk)	document retention periods. Record list maintained by Administrative section. This will be checked and staff toolbox talk undertaken to advise all responsible staff of need to be compliant with WDC Detailed schedules of recommended document retention periods.						
<u>4. Variation to Contract</u> Approval for tenders should be made by committee in all applicable cases in accordance with the Financial Regulations. (Low Risk)	All staff will be reminded through staff briefing to be compliant with Financial regulations, however with the Procurement Section being engaged in the procurement of all future contracts this should be achieved through joint working processes.		<div>0%</div>	31-Aug-2014	31-Aug-2014	Jack McAulay	

**Project 70. Procurement - Scheme of Delegation (Report issued May 2014)**

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Checks of Delegated Purchasing Levels</u> The submission of returns from HEED should be completed in full. (Medium Risk)	Agreed, this will be done.		<div>0%</div>	30-Jun-2014	30-Jun-2014	Richard Cairns	
<u>2. Payments in Advance</u> Creditors Management should remind departments of their financial	An email will be issued to all services.		<div>0%</div>	30-Jun-2014	30-Jun-2014	Arun Menon	

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
responsibility that in general payments must not be made in advance of receiving goods. They should also liaise with Legal and Procurement to ensure adequate controls are in place. (Medium Risk)							
<u>3. Exception Reports</u> Creditors Management should ensure that exception reports are produced and acted upon on a regular basis, e.g. duplicate payments, payments above a certain threshold etc. (Low Risk)	Creditors exception reporting is done for large invoices, duplicate invoices. In addition to this reports have been developed re communicating with departments about invoices paid late. As part of the External Audit recommendation, Creditors will also review exception reports for invoices processed but not paid. This is usually when there are credit notes exceeding the value of the outstanding invoice.		<div>0%</div>	30-Jun-2014	30-Jun-2014	Karen Shannon	
<u>4. Compliance with Scheme of Delegation</u> Creditors Management should inform departments of the requirement to comply with the Scheme of Delegation as per the authorisation and approval levels provided by each respective department. (Low Risk)	This will be undertaken once all returns for the approval levels for authorisation of invoices is received.		<div>0%</div>	30-Jun-2014	30-Jun-2014	Arun Menon	