







Appendix 2

Internal Audit Reports (Previously Issued)


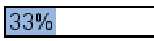
Generated on: 14 March 2019

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


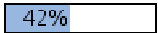
Project 120. ICT Disaster Recovery/Business Continuity Controls (Report Issued August 2017)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/520	<p><u>2. DR Plans for the main telephony delivery systems have yet to be implemented/tested</u> Management must set in place plans and timescales to effectively test DR arrangements for the main telephony systems.</p> <p>(Medium Risk)</p>	ICT will develop the implementation plan for this test by the end of October		<div><div>33%</div></div>	31-Oct-2017	29-Mar-2019	Brian Miller	<p>Mar 19 - Testing complete and underlying network returned to full operation with issues resolved.</p> <p>Discussions to take place with Capita regarding sign off on DR plans for existing telephony system. On course for completing by 29th March</p>

Project 121. Purchasing Card Audit (Report Issued August 2017)



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/528	<p><u>2b. Terminating Purchase Cards when employees leave</u> As part of the employee leaving process a procedure should be added to ensure that any purchase cards an employee holds are terminated.</p> <p>(Low risk)</p>	<p>Further development required with Workforce Management System to identify staff with CPC to have automated notifications where staff move location, section or terminate employment to ensure robust management of CPC distribution and manager notifications.</p>			30-May-2018	30-Apr-2019	Stella Kinloch	<p>There is already a process in place where WMS team send termination reports to Finance Service Centre so cards are cancelled timeously. That will be refined when we assign the CPC to the employee. Similarly the HR Online Leavers Form will highlight a card is issued and requires to be returned and destroyed to the completer. The changes notified will be fed via Firmstep online forms to FSC. This development will be carried into next Financial Year due to the delays with the overall mandatory WMS system update.</p>

Project 128. Payroll - Overtime (Report Issued May 2018)


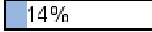
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/608	<p><u>1. Overtime - Building Services/Repairs & Maintenance</u></p> <p>In relation to Building Services / Repairs & Maintenance, in order to continue to manage the level of overtime, it is recommended that consideration be given to:</p> <ul style="list-style-type: none"> - Adopting a more flexible approach to working; and - Employing more personnel, paid at plain time, to cover the anticipated demand for services rather than paying some existing staff at enhanced rates. <p>(Medium Risk)</p>	<p>Negotiations with TU's to introduce more flexibility into working patterns within service provision commenced in 2017 and it is hoped a positive outcome will be achieved in 2018/2019. This may introduce seasonal working, extended hours Mondays to Thursdays and Saturday mornings would be considered part of the standard week with all paid as standard time. If agreed it could mean a reduction in overtime costs for emergency repairs and overtime to complete projects and void house repairs. It would also allow better utilisation of resources for external project works with extended hours in Spring / Summer / Autumn and reduced hours in the Winter months (seasonal working). In addition, we will analyse if there are any benefits in employing additional staff to reduce expenditure on overtime as part of our regular workforce planning</p>				31-Mar-2019	Martin Feeney	<p>This action has 7 milestones 3 of which are complete.</p> <p>It will be necessary to extend the target date for this action to be completed.</p> <p>This is due to the new IHMS being configured to existing work patterns. Development work by the IHMS project team to allow the system to manage flexible work patterns will be a carried out in future.</p> <p>Negotiations with TU's continue and overtime expenditure is subject to strict control and scrutiny.</p>




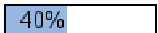


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		meetings where Building Services review resource requirements.						

Project 131. ICT Remote Access Controls (Report Issued May 2018)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/613	<p><u>1. Data handling Terms and Conditions required for 3rd party access to WDC information</u></p> <p>Management should develop a standard 3rd party suite of data handling terms and conditions to protect WDC information whilst 3rd party vendors carry out support activities.</p> <p>(Medium Risk)</p>	ICT will assist Legal Services in the development data handling terms and conditions.			30-Sep-2018	30-Apr-2019	Alan Douglas; James Gallacher; Iain Kerr; Patricia Kerr	4th March 2019, Updated timescales issued by SG indicating "Launch of tool, guidance note and written materials on 15/04/19 " Due date for the action has subsequently been extended to 30th April 2019


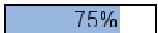
Project 133. Data and Information Security – Governance and Practice (Report Issued May 2018)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/620	<p><u>5. Combined procurement approach for PSN / PCI / Cyber Essentials</u></p> <p>A coordinated procurement approach covering the compliance requirements for PSN, PCI and Cyber Essentials should be progressed.</p> <p>(Low Risk)</p>	Although an exercise to carry out the PSN IT Health Check will progress this year, a regulated procurement exercise will follow for subsequent years to combine tests for each of the compliance regimes, initially over a three year period.			31-Mar-2019	31-May-2019	Iain Kerr	Unable to meet original timescales due to conflicting priorities, due date now moved to 31st May 2019 and milestones changed to reflect new date.




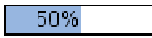
T&PSR/IAAP/621	<p><u>6. Supply Chain Cyber Security Policy</u> Once the final Supply Chain Cyber Security Policy is issued by the Scottish Government, a process needs to be established to implement the laid down requirements.</p> <p>(Medium Risk)</p>	Meetings will take place between Annabel Travers, Iain Kerr and Patricia Kerr to determine how the <i>Supply Chain Cyber Security Policy</i> will be processed and implemented. The process will be captured in a guidance document and published on the intranet with an email sent out to the CPU and ICT staff.			31-Dec-2018	30-Apr-2019	Iain Kerr; Patricia Kerr; Annabel Travers	4th March 2019, Updated timescales issued by SG indicating "Launch of tool, guidance note and written materials on 15/04/19 " Due date for the action has subsequently been extended to 30th April 2019
T&PSR/IAAP/622	<p><u>7. Update required to Acceptable Use Policy</u> The Council's Acceptable Use Policy (AUP) should be reviewed and updated.</p> <p>(Low Risk)</p>	The AUP will be reviewed as an Information Security policy, taking into account changes in working practices and legislation since the last review, input will be required from ICT, Legal and possibly procurement.			31-Mar-2019	30-Apr-2019	Iain Kerr	14th March 2019. The policy has been redrafted with input from relevant service areas, further meetings will take place to refine prior to presentation to the ICT steering board. The timescale has changed to align with the April ICT steering board date.
T&PSR/IAAP/623	<p><u>9. Information Governance Scheme</u> An Information Governance Scheme should be developed, approved and introduced.</p> <p>(Low Risk)</p>	Whilst the relevant information exists on the Records Management page of the Staff Intranet, it is believed that such an Information Governance Scheme will assist employees to understand the inter-relationships between various governance documents and internal and external requirements. The scheme will form a useful first port of call for Employees seeking			31-Mar-2019	31-Mar-2019	Alan Douglas	On track.



		to understand how information should be dealt with across the Council. It will require significant input from colleagues across the Council.						
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Project 134. Use of Care First Functionality for Financial Management (Report Issued May 2018)




Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/624	<p><u>1. System Functionality</u> A review should be undertaken to determine if the personal budgeting screen could be utilised by other client teams and if it can't whether from a cost benefit analysis it is worth maintaining the functionality.</p> <p>In addition an analysis should be done by the teams on what information they currently use and need and whether the use of business objects could assist with this.</p> <p>(Medium Risk)</p>	The Self Directed Support (SDS) policy is currently under review, in preparation for potential inspection. Terms of review maybe extended to consider the appropriateness of using CareFirst to assess client packages.			31-Mar-2019	31-Mar-2019	Wendy Jack	SDS Care Manager Guidance is currently being piloted with adult and older people services to ensure it is fit for purpose. Feedback from Care Inspectorate from the local SDS Review process will be available from March 2019 and will further inform approach within West Dunbartonshire.

Project 136. Central Repairs & Maintenance Budget (Report Issued September 2018)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/632	<p><u>1. Review of Service Level Agreement</u> The Service Level Agreement (SLA) has not been reviewed at least since 2015. The SLA is out date. It is recommended that the SLA is reviewed promptly in order to bring it in line with current rules and practice.</p> <p>(Medium Risk)</p>	SLA shall be reviewed and renewed.			31-Dec-2018	15-Mar-2019	Martin Feeney	<p>This action has 3 milestones of which 2 are complete.</p> <p>The re-drafted SLA has been issued for consultation and suggested amendments have been incorporated.</p> <p>The new SLA and appendices will be issued for sign-off and briefings will take place prior to general distribution for the commencement date of end of 1 April 2019.</p>
T&PSR/IAAP/633	<p><u>2. Profess Issue</u> It is recommended that the current Schedule of Rates is used for all non-capital works for estimation and invoicing purposes, for Priority 2 and 3 works the estimates are input into Profess, in order for effective management of the budget.</p> <p>(Medium Risk)</p>	<p>The introduction of the new Integrated Housing Management System will combat the limitations which currently exist with the Profess system. Interim measures will be put in place to minimise any reoccurring issues and a sample audit will be carried out on a regular basis.</p> <p>Further training for instructing officers/supervising officers and administrative staff will be carried out.</p>			31-Mar-2020	31-Mar-2020	Martin Feeney	<p>This action has 4 milestones 2 of which have been completed to date.</p> <p>1 milestone to train officers on use of SOR is outstanding; this is due changes within the client team where a new property coordinator is due to commence within the next few weeks.</p> <p>Action is on track for completion by target date.</p>


T&PSR/IAAP/635	<p><u>4. New System to be put in place</u> It is recommended that all records and transactions in the Profess system are tidied up in order to ensure a smooth transition between the two systems.</p> <p>(Low Risk)</p>	Work programme is ongoing by the Project Team and is regularly monitored.			31-Mar-2020	31-Mar-2020	Martin Feeney	<p>This action has 3 milestones 1 of which has been completed.</p> <p>It has been necessary to extend the milestones to transfer data and go-live dates to accommodate new timelines for system go live.</p>
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Project 139. Tendering & Contracting Roads and Greenspace (Report Issued January 2018)
Generic Actions (Issued October 2018)



Recommendation	Action Status Progress Bar	Actual Due Date of Action	Agreed Action	Sub-Action Progress Bar	Sub-Action Status Icon	Sub-Action Due Date	Sub-Action Assigned To	Sub-Action Latest Note
<p><u>12. Roads Operations - Best Value</u> An exercise should be performed to determine if Roads Operations are offering the Council "best value", in particular this exercise should establish why quotes are often uncompetitive and determine the rationale behind costing within the service. Consideration should be given as to the types of works which Road Operations can physically undertake and should therefore be expected to quote.</p> <p>(Medium Risk)</p>		30-Sep-2019	<p><u>Roads and Greenspace Specific Action</u> Agree. This will form part of the Shared Service agenda should the Council agree to progress or otherwise be subsequently reviewed</p>			30-Sep-2019	Raymond Walsh	<p>Following the introduction of the Minor Civils Framework Contract (delayed for 10 weeks) we have undertaken a high level review of costs and our continued participation in APSE permits benchmarking with our family group and the wider roads services. It is intended to further review upon completion of twelve months from introduction, therefore providing a more robust assessment, this would be undertaken in</p>


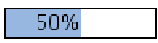
								September 19.
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Project 140. Grants Administration Process Undertaken by CVS (Report Issued: November 2018)


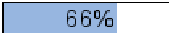


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/661	<u>1. Service Level Agreement</u> It is recommended that the Service Level Agreement is updated in order to make the interpretation of the agreement easier and avoid any confusion. (Low Risk)	The SLA will be reviewed and updated		<div><div>00%</div></div>	31-Mar-2019	31-Mar-2019	Gillian McNeilly; Selina Ross	SLA now drafted, to be considered by CVS before finalising






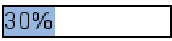
Project 143. Investigation: Fire Detection and Fire Alarm Systems (Report Issued: December 2018)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/668	<u>1. Procurement Process has not been followed</u> Asset Management should continue to liaise with the CPU to develop appropriate tender documents for the ongoing capital works and maintenance contracts required. (High Risk)	Work is ongoing on this basis and Asset Management are continuing to liaise with Corporate Health & Safety and Corporate Procurement regarding the tender specification. Thereafter these tenders will be issued to the market.		<div><div>50%</div></div>	31-Mar-2019	31-Mar-2019	Craig Jardine; Michelle Lynn; Annabel Travers	Specification / tender documentation being revised following H&S and Insurance amendments.
T&PSR/IAAP/671	<u>4. Not all issues identified by FES have been rectified</u> Asset Management should review the rectification work completed and assess those issues identified by FES which have not been rectified to determine if further action is required This should be reviewed by someone with	Asset Management will engage the services of an external electrical consultant to carry out a full review of all rectification works to ensure we are in full compliance Those issues which have not been rectified will		<div><div>50%</div></div>	31-Mar-2019	31-Mar-2019	Craig Jardine; Michelle Lynn	All rectification works identified by FES that are not part of any future maintenance contract are complete. All issues highlighted as not rectified and to form part of future maintenance contract will be included in the tender specification for future

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	sufficient technical knowledge to ensure that the appropriate action has been taken. Evidence of such reviews should be prepared and retained. (High Risk)	form part of the future maintenance tender						maintenance works.
T&PSR/IAAP/682	<u>15. Complaint to BAFE regarding issues identified by FES relating to fire alarm and systems installed or maintained by Alarmfast</u> Asset Management should consider whether the complaint to BAFE should be reopened following their review of the issues identified by FES. (Medium Risk)	Asset Management will review this with an independent electrical consultant to confirm whether a formal complaint is warranted.			31-Jan-2019	31-Mar-2019	Craig Jardine; Michelle Lynn	Engaged with electrical contractor to review FES Reports. Following completion of tender specification a further review of complaint will take place.

Code of Good Governance - Improvement Action Plan

Project Improvement Actions for 2018-19							
Action Code	Recommendation	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
RES/1819/025	<u>2a. Implementation of Procurement Policies</u> Ensure practical implementation of Procurement Policies and Guidance, through increasing % of spend that Corporate Procurement Unit view as being on contract; and updates of Category Strategies through PRMG				31-Mar-2019	Annabel Travers	Re-drafted Financial Regulations - estimated to go to Committee in April 19.
RES/1819/027	<u>2b. Implementation of Procurement Policies</u> Ensure practical implementation of Procurement Policies and Guidance, through increasing % of spend that Corporate Procurement Unit view as being on contract; and updates of Category Strategies through PRMG				31-Mar-2019	Annabel Travers	<ul style="list-style-type: none"> • Purchase Card Facilitation Provider - Complete; • PECOS Integration - 54% Complete; • Advance Order Funding - 70% Complete; • Agresso Card Payment File - Complete; • Supply Market Based Rebate This is no longer a separate exercise but is part of the supplier onboarding strategy for Basware / cards etc - Complete; • Manual Invoice Digitisation - 24% Complete • Commitment Accounting - 0% Complete. <p>Showers has been selected as a pilot for e-auctions. Estimated completion by the end of March 2019.</p>

Action Code	Recommendation	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
RES/1819/028	<u>10. Social Value</u> Consider whether 'social value' (i.e. community benefits) is appropriately covered by current WDC approach to procurement				31-Mar-2019	Annabel Travers	Amalgamated into the Contract and Supplier Management Policy which was approved by the Corporate Services Committee on September 2018. The process for utilising the Contract and Supplier Management Policy is being developed with an estimated ate for roll out by 31/03/19.
GOV-18-011	<u>11. Continuous improvement</u> Improve approach to continuous improvement , including benchmarking and customer feedback approach, proof of "best value"			30-Jun-2019	30-Jun-2019	Amanda Coulthard	Self Evaluation Framework and linked benchmarking framework are now in year three of the three year cycle. Learning will be applied to future activity. Question set was updated to reflect learning from years one and two with ongoing review built in to the model.
T&PSR/IAAP/623	<u>12. Information Governance Scheme</u> An Information Governance Scheme should be developed, approved and introduced. (Low Risk)			31-Mar-2019	31-Mar-2019	Alan Douglas	On track.