Appendix A

Internal Audit Action Plans 2011/12 - Review of Progress

Report Type: Actions Report
Generated on: 10 February 2012
Report Layout: Internal Audit action status with latest note, milestones and comment (with Action Code)

Action Status	
🟥	Cancelled
🔴	Overdue; Neglected
🔺	Unassigned; Check Progress
▶	Not Started; Resuming; In Progress; Assigned
✅	Completed

Project 1. Stores Systems Review

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/002	10. Introduction of bar coding	It is recommended that management introduce a bar coding system to improve the accuracy of stock records and provide better management information. It should first be investigated if the bar coding system previously purchased would be suitable and if not the reasons for this taken into consideration in requisitioning a new bar coding system. (High Risk)	🔴	0%	06-Oct-2010	Martin Feeney	Store rationalisation is still being investigated with various outcome possibilities, a bar coding system is being considered for purchase as a corporate solution within securitisation bids.				

Project 3. Accounting Systems

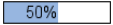| Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAA P/005	2. Code of Practice	That the Financial Management and Control Code of Practice be formally approved and made available to appropriate staff. (Medium Risk)	▶	33%	30-Mar-2012	Gillian McNeilly	The revised code is being reported to CEGC in January 2012 (following the revision to the financial regulations in December 2011)	Circulate FMCCOP to appropriate employees	30-Mar-2012		No
								Obtain approval of CECG for revised FMCCOP	21-Mar-2012		No
								Obtain approval of CMT for revised FMCCOP	30-Nov-2011	Approved by CMT in November 2011	Yes

Project 4. Network Controls Review

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAA P/006	1.1 Physical and Logical Security: Main ICT Kit Room	ICT management should: (a) Ensure that the issues highlighted by a recent review of the Kit Room by the Section Head (Risk Management) are fully implemented. (b) Arrange for regular risk assessments to be carried out of the key infrastructure, communications or hardware issues that could impact on the continuing ability of the main Kit Room's ability to provide a resilient service. (Medium Risk)	▶	75%	31-Mar-2012	Brian Miller	Costs for physical swipe card security for door entry system identified and capital bid for 2012-13 submitted	additional air conditioning units added to new kit room to ensure temp under 21 degrees	31-Aug-2011		Yes
								Complete redundant equipment removal at main kit room	26-Jan-2012		Yes
								Cost and create capital bid for 2012-13 for physical door	22-Dec-2011		Yes

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
								entry system for Kit room at Garshake			
								Implement Door entry monitoring and physical environmental monitoring controls	01-Dec-2011		Yes
								investigate, document and seek approval for shared DR arrangements	17-Feb-2012		No
								New kit room and old kit room sealed to maintain effectiveness of Gas suppression system	31-Jan-2012		Yes
								--New Milestone--			No
								Server & redundant kit reduction to ensure room maintains temp under 21 degrees	31-Dec-2011		Yes
CED/IAA P/007	1.4 Patching / wiring standards	(a) Documentation should be prepared for patching standards. (b) Where practical the patching standards should be extended to all WDC sites. (Medium Risk)	▶	0%	30-Mar-2012	Brian Miller	Jan 12. Action and milestones reviewed and amended following ICT Restructure	Agree and document responsibilities	16-Mar-2012		No
								Review responsibilities with HEED	29-Feb-2012		No
CED/IAA P/008	4.2 Single Points of Failure	(a) An exercise to identify SPOFS should be been carried	▶	25%	28-Mar-	Brian Miller	Network redesign will be a key part of	Design resilient network	07-Dec-2012	Design component	Yes

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
		out at Rosebery Place and Church Street, Alexandria. (b) A SPOFS exercise should be performed at all key sites on an annual basis (c) An update is made of the risk analysis documentation in relation to SPOFS. (Medium Risk)			2013		the infrastructure securitisation project and as such will address a number of the SPOF issues.			included in Core Infrastructure securitisation bid	
								Implement resilient network	28-Mar-2013	Jan 12. Subject to funding	No
								--New Milestone--			No
								Secure funding through core infrastructure securitisation bid	30-Apr-2012	Jan 12. Funding bid submitted for Council consideration	No

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/015	Risk Management	A risk management process should be established to formally record in a register: hazards and events identified assessment of impact/consequences and likelihood decisions on risk responses controls and countermeasures for each risk response controls and countermeasures selected person responsible timescale/date for implementation (Medium Risk)	🛑	50%	31-Dec-2010	Peter Barry	A draft partnership risk register has been prepared.				

Project 7. Cash and Bank

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/016	8. Cost Centre Income	Leisure Services income must be reconciled with the ledger on a regular basis. (Medium Risk)	🛑	0%	31-Aug-2010	Joe Reilly	Responsibility for action now agreed and in progress.				

Project 8. Security of Data

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/024	2. Treasury Management - Document Retention	It is recommended that, in order to comply with data protection requirements and the Council's document retention policy, there should be an annual review of stored material as a check to ensure that there are no documents being retained beyond their agreed retention period, i.e. an annual purge should be carried out. (Low Risk)	▶	0%	31-Mar-2012	Jennifer Ogilvie	This review has been delayed due to the issue of an updated version of the treasury management code of practice by CIPFA - this has now been issued and the review can now take place. It is anticipated that this review will be completed by 31 March 2012.	Compare details of stored material with the Treasury Management Code of Practice statutory requirements	16-Mar-2012		No
								Purge material not required to be held	31-Mar-2012		No
								Review stored material	29-Feb-2012		No

Project 10. Social Work - Home Care

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAA P/030	1. Competitiveness - Comparison between Internal and External Service Provision	Home Care must improve efficiency and reduce costs or consider purchasing more of its services from external providers. (High Risk)	🛑	0%	31-Oct-2011	Lynne McKnight	Meetings took place with procurement and a report was prepared to go to the November tendering committee however it was pulled due to Members' concerns about local issues. Due date now 31 March 2012.				
CED/IAA P/031	3. Competitiveness - Allocating Practical Care Tasks to Domestic Assistants or Externalizing this Service	Home Care should examine both possibilities as there are potentially considerable savings to be made. (High Risk)	🛑	0%	30-Sep-2011	Lynne McKnight	Early signs of re-ablement approach indicate a potential reduction in non-personal care. Evaluation currently underway and ongoing. Due date now 31/03/12.				
CED/IAA P/032	7. Out-of Hours Service	Home Care should take the necessary steps to allow their standby staff to be contacted directly, rather than through the Out-of Hours Service. (Medium Risk)	🛑	0%	31-Dec-2011	Lynne McKnight	This is further linked to the transformation process and the timescale has been changed accordingly. Due date now 31/03/12.				
CED/IAA P/033	8. Sustainability	Home Care Management must take measures to ensure costs are kept at sustainable levels, including: · Annual reviews of service access levels · Regular reviews of care packages · Comparison of services and	🛑	54%	30-Sep-2011	Lynne McKnight	Expected implementation date now 31/03/12.	Annual reviews of service access levels	31-Mar-2011	Completed.	Yes
								Comparison of services and costs with other local authorities and private	31-Mar-2011	Completed.	Yes

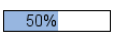| Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
		costs with other local authorities and private providers · Use of technology to monitor clients · Use of technology to assist with staff rostering and monitoring · Provision of Sheltered and Very Sheltered Housing · Promoting use of day care · Considering whether some tasks could be completed by domestic assistants · Reviewing charges · Rolling out the re-enablement approach · Reviewing models of service delivery (Medium Risk)						providers			
								Considering whether some tasks could be completed by domestic assistants	30-Sep-2011		No
								Promoting use of day care	31-Mar-2011	Completed.	Yes
								Provision of Sheltered and Very Sheltered Housing	31-Mar-2011	Completed.	Yes
								Regular reviews of care packages	31-Mar-2011	Completed.	Yes
								Reviewing models of service delivery	30-Sep-2011		No
								Reviewing of charges	31-Mar-2011	Completed.	Yes
								Rolling out the re-enablement approach	30-Sep-2011		No
								Use of technology to assist with staff rostering and monitoring	30-Sep-2011		No
								Use of technology to monitor clients	30-Sep-2011		No
CED/IAAP/034	9. Communication Systems	Consideration should be given to investing in a system suitable to WDC Home Care, which could improve efficiency and the care	🛑	0%	30-Sep-2011	Lynne McKnight					

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
		given to clients. (Medium Risk)									

Project 11. Housing - Terminations, Transfers etc.

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/039	12. Office Manual	An Office Manual detailing the correct procedures to be used should be made available to all staff for reference purposes, thus ensuring that duties and responsibilities are operated correctly and not confused. This should include possible risks if correct procedures are not adhered to. (Low Risk)	🛑	0%	29-Apr-2011	Janice Lockhart	All policies and procedures are held on the Housing X Drive and are updated to reflect changes in working practices and procedures as and when required. An external consultant has recently carried out a 'Health check' on the Allocations service and once her recommendations are finalised, the updated procedures will be collated in the office manual. Target date 1 March 2012.				

Project 12. Main Accounting 2010/11

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/042	Capital Guidance Manual	It is recommended that the capital guidance manual is updated for IFRS and to clarify the correct depreciation policy. (Medium Risk)	▶	50%	29-Feb-2012	Jennifer Ogilvie	The update of the capital guidance manual was delayed awaiting issue of the 2011/12 SORP Guidance Notes - these have now been issued and the updating of the manual is underway and is estimated to be completed by 29 February 2012.	Carry out recommendation.			No
								Receive SORP guidance notes for 2011/12	16-Dec-2011		Yes
								Review guidance notes for IFRS input required	31-Dec-2011		Yes
								Update guidance notes to IFRS requirements	29-Feb-2012		No

Project 14. Computer Audit - Saffron System

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/055	1. Saffron Ownership	Management should ensure that ownership of the saffron system is allocated to HEED. Senior management within the department should be responsible for making key decisions regarding strategic decisions for the development and operation of the system. (Medium Risk)	▶	0%	31-Mar-2014	Helen Turley	The estimated date for knowing whether we have been allocated funding via Securitisation is March 2012 (thereafter we would specify, tender, procure and implement a replacement system - probably a 2 year project).				

CED/IAA P/057	2 (b) Procedure Manuals - Housing	▶	0%	31-Mar-2012	Janice Lockhart	The harmonisation of procedures is on going. Once agreed the recent recommendations from the external consultant in relation to the Allocations service will be incorporated in to the procedural manual. The manual will continue to be subject to review across both Homelessness & Allocations as the Section implements the Scottish Government's Housing Options agenda.				
CED/IAA P/058	3 (a) Saffron Knowledge Transfer - Housing	▶	0%	31-Mar-2012	Helen Turley	It is acknowledged that key personnel have left the service. There is confidence ICT is able to continue to support and upgrade the Saffron system. There is confidence that the ICT provider is able to continue to support and upgrade the system as appropriate, but it is important that internal users are qualified to maintain the IHMS.				

Procedure manuals for each module of Saffron should be produced in order that the use of each module is standardised within the teams managing the module. This will assist training new staff. Existing procedures should be subject to regular review to confirm consistency with current practices. (Low Risk)

Reduce over reliance on key personnel. Where it is known that a key member of staff will be leaving the Council, management should ensure that a formal handover process is agreed so that there is appropriate knowledge transfer. Where possible and practical, documentation should be prepared to support this process. (Medium)

CED/IAAP/060	4. Saffron - Third Party Access	When the software suppliers Civica require remote access to the Saffron System they activate individual user accounts rather than groups of accounts. This will prevent uncontrolled access by Civica to the Council's network and the Saffron system. (High Risk)	🛑	0%	31-Dec-2011	John Martin	Civica have been contacted with our proposal to implement individual user accounts to their engineers and consultants who require access to WDC's network and Saffron application. On Target	Saffron contacted regarding individual user accounts when requiring remote access, user accounts to be set up as access requested.			No
CED/IAAP/062	6. Saffron account lockout	Management should liaise with software suppliers Civica to establish whether account lockout functionality can be enabled. If so, management should ensure that accounts are set to lock after no more than 5 failed login attempts. Management should also ensure that accounts can only be unlocked by a member of ICT. Successful and unsuccessful login attempts should be recorded and reviewed daily to ensure attempts at unauthorised access have not been made. (Medium)	▶	0%	31-Mar-2012	John Martin	Civica have been formally approached regarding account lockouts in Saffron application after a pre determined amount of failed login attempts. On target.	Locking Saffron Accounts		Saffron requires 2 unique login id's and passwords to access the system at unix and then application level. ICT implemented automated password change every 30 days. No account lock functionality currently available on Saffron system for failed access attempts.	No
CED/IAAP/067	10 (b) User Access	Line managers / Supervisors should be reminded to notify ICT of staff transfers so that members of staff who no longer require access to Saffron have	🛑	0%	31-Aug-2011	Helen Turley	Original completion date of 31st August 2011 restored as not notification of completion.				

		their access revoked. (Medium)									
CED/IAA P/068	11. Saffron Interfaces	Management should investigate whether a direct interface can be made between core Saffron modules and the Homeless module to minimise duplication of effort and incidence of error caused by manual input. (Medium Risk)	▶	0%	01-Sep-2012	Helen Turley	The service has appointed two key members of the Housing Policy Team, and this review is part of their responsibilities.				
CED/IAA P/072	15 (a) Saffron - Continuity Planning- Rent Accounting module	Management should ensure business continuity plans are developed for all areas reliant to the Saffron system. The plans should consider scenarios which could impact on the ability of the department to perform their role. E.g. loss of access to offices, loss of system access, etc. Once plans are developed management should ensure they are subject to regular testing to confirm that they support the response to a disaster. (High Risk)	▶	0%	31-Mar-2012	Marion Smith	No progress as yet.				
CED/IAA P/073	15 (b) Saffron Continuity Planning - Homelessness	Management should ensure business continuity plans are developed for all areas reliant to the Saffron system. The plans should consider scenarios which could impact on the ability of the department to perform their role. E.g. loss of access to offices, loss of system access, etc. Once plans are developed management should ensure they are subject to regular testing to confirm that they support the response to a disaster. (High Risk)	▶	0%	31-Mar-2012	Janice Lockhart	This is being taken forward by the Housing Management team to ensure that there is a comprehensive approach to business continuity.				
CED/IAA P/074	15 (c) Saffron - Continuity Planning - Repairs module	Management should ensure business continuity plans are developed for all areas reliant to the Saffron system. The plans	▶	0%	31-Mar-2012	Stephen McGonagle	A project team will be established in September 2011 to start to develop a				

		should consider scenarios which could impact on the ability of the department to perform their role. E.g. loss of access to offices, loss of system access, etc. Once plans are developed management should ensure they are subject to regular testing to confirm that they support the response to a disaster. (High Risk)					plan.			
CED/IAA P/075	16. Saffron Disaster Recovery	Recommendations: Formal plans are developed by ICT which detail the processes to be followed in the event of a disaster impacting on the availability of the Saffron system. 31/03/12 ICT management liaise with HEED management to determine the restart priority of the system. This should reflect the disaster recovery process e.g. month end, direct debit processing timetable, etc. 30 September 2011. The disaster Recovery plan is tested at regular intervals to confirm that the plan supports ICT's response to disaster. 31/03/12. (High Risk)	▶	0%	31-Mar-2012	Iain Kerr	Review/Handover of DR processes has yet to be carried out post restructure, once this is done, ICT will liaise with Business Continuity and continue developing the DR plan.			
CED/IAA P/076	17. Saffron - Back-up media	Management should ensure that they devise a schedule for testing the restoration of data and the operating system from backup media.	⬣	0%	31-Dec-2011	John Martin	Not completed. ICT require to free up and provide a spare DR server device to carry out full Saffron restore exercise. ICT currently in the process of decommissioning production servers to provide suitable DR device.	Configure server for Saffron backup	04-Nov-2011		No
								Identify and commission suitable server	14-Oct-2011		No
								Test restore and client signoff	25-Nov-2011		No

Project 19. Improvement Grants

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/093	2. Customer Consultative Initiatives	The service should consider developing a Customer Satisfaction Survey to ensure that customers are satisfied with service provided, in order to continually improve performance.	▶	0%	31-Mar-2012	Martin Feeney					
CED/IAAP/096	5. Performance Indicators	The Performance Indicators should be formalised and reported to the Head of Service on an annual basis. This should provide management with information to confirm if the section is performing efficiently and effectively.	▶	0%	01-Apr-2012	Martin Feeney					

Project 20. Health & Safety - Roads Section

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/099	2. H&S Roads - Inspection Checklist and Action Plan	It is recommended that the health & safety inspection checklists are signed as accepted and returned to the Health & Safety Officer showing the corrective action to be taken. It is also recommended that the resultant action plans are formally monitored and reviewed by management.	▶	50%	31-Mar-2012	Jack McAulay		Commence safety committee meetings	01-Sep-2011		Yes
								Prepare report and action plan for Health & Safety Section	31-Mar-2012		No

Project 21. Licenses

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAAP/103	1. Licenses - Office Manual	An office manual should be prepared and be accessible to all relevant staff.	▶	0%	31-May-2012	David McCulloch	**Third quarter review:** The team is preparing a series of written procedures which will become an office manual by end of May.				
CED/IAAP/104	2. Licenses - Security of Premises	The door to the licensing office should be kept locked at all times.	▶	0%	31-Jan-2012	David McCulloch	**Third quarter review:** The team will be relocating within the next six months. Instead of fitting a new lock costing £300, existing security controls have been reviewed and are considered adequate. The situation will be reviewed if the relocation is delayed.				
CED/IAAP/107	5. Licenses - Control of License Numbers	A dedicated system should be used that gives adequate control over the numbers of licenses issued.	▶	0%	31-Mar-2012	David McCulloch	**Third quarter review:** The 'Flare' database is being extended to Licensing and this will generate unique numbers for each new licence. The team is currently populating the database with names of licensees. We aim to be able to use the new system from 1 April for all new licensees.				

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed

Project 22. Main Accounting 2011/12

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/IAA P/116	Authorised Signatory Records	5. A full and complete record of all staff authorised to sign journals should be compiled and kept up to date and a copy held by the Business Support Section.	▶	0%	31-Jan-2012	Alistair Johnston					
CED/IAA P/119	BIF Authorisation	8. A copy of the e-mail sent to the Business Support section which accompanies the BIF journal should be filed along with the journal to ensure that there is evidence of appropriate authorisation.	▶	0%	31-Jan-2012	Alistair Johnston					
CED/IAA P/120	Photocopy of Control Schedule	9. The Business Support section should only process BIF Journals which have appropriate authorisation documented on an original control schedule. Where a photocopy is received, this should be returned to the originator.	▶	0%	31-Jan-2012	Alistair Johnston					