

Supplementary Agenda



Audit Committee

Date: Wednesday, 12 June 2019

Time: 10:00

Venue: Council Chambers
Clydebank Town Hall, Dumbarton Road, Clydebank

Contact: Craig Stewart, Committee Officer
Tel: 01389 737251 craig.stewart@west-dunbarton.gov.uk

Dear Member

Items to Follow

I refer to the agenda for the above Meeting of the Audit Committee which was issued on 30 May 2019 and now enclose a copy of the undernoted items which were not available for issue at that time.

Yours faithfully

JOYCE WHITE

Chief Executive

Undernote:-

Items to Follow

7 AUDIT ACTION PLANS

257 - 307

Submit report by the Strategic Lead - Resources advising of:-

- (a) recently issued Internal Audit action plans; and

- (b) progress made against action plans previously issued contained within Internal Audit and External Audit reports.

10 CODE OF GOOD GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT

309 - 320

Submit report by the Strategic Lead – Resources:-

- (a) advising on the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance; and
- (b) inviting the Committee to consider and approve the Annual Governance Statement that will be published in the Council's Abstract of Accounts.

Distribution:

Councillor John Mooney (Chair)
Councillor Jim Brown
Councillor Karen Conaghan
Councillor Daniel Lennie
Councillor Jonathan McColl
Councillor John Millar
Councillor Martin Rooney (Vice Chair)
Councillor Brian Walker
Mr C Johnstone
Ms E McKerry

All other Councillors for information

Chief Executive
Strategic Director - Transformation & Public Service Reform
Strategic Director - Regeneration, Environment & Growth
Chief Officer of West Dunbartonshire Health & Social Care Partnership

Date of Issue: 7 June 2019

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead - Resources

Audit Committee: 12 June 2019

Subject: Audit Action Plans

1. Purpose

1.1 The purpose of this report is to advise the Committee of:

- Recently issued Internal Audit action plans;
- Progress made against action plans previously issued contained within Internal Audit and External Audit reports; and
- Consider options for the nature and content of information provided to the Audit Committee on audit assignments.

2. Recommendations

2.1 It is recommended that Members:

- i) Consider and note the contents of the action plans; and
- ii) Consider and agree the future content and level of detail of this report from the 25 September 2019 Audit Committee.

3. Background

3.1 When audit reports are issued by External Audit and Internal Audit departmental management agree an action plan in relation to issues highlighted by the audit report. Progress on implementing the actions is monitored and reported to the Audit Committee.

4. Main Issues

Action Plans

4.1 The Appendices to this report will be run in the days leading up to the committee meeting so as to provide as up to date a position as possible in the progress of actions. Appendix 1 contains Internal Audit action plans recently agreed and issued. Appendix 2 details the outstanding actions on previously issued Internal Audit reports. Appendix 3 details any outstanding actions for External Audit reports, including the recently issued Audit Scotland report entitled "*Audit Review of the Investigation of Tendering and Contracting Practices in Roads and Greenspace Services*".

4.2 To put the action plans into context and highlight the risks being mitigated, a summary for recently issued reports included at Appendix 1 is provided at

paragraphs 4.3 to 4.13 which includes a summary of the key findings of each audit.

4.3 Project 146: ICT Software Management Controls (Report Issued April 2019)

The audit tested the following areas in relation to software licence:

- Inventory;
- Maintenance;
- Management;
- Review process; and
- Cost monitoring.

Areas of good practice:

- Staff with specific duties regarding software licence management have clearly defined roles; and
- Recent restructure has consolidated staff's understanding of their roles.

Areas for improvement:

Three improvement actions were identified to mitigate risks as follows:

- Maintaining a current view of corporate licence estate
- Improving pro-active checks on software
- Aligning software management and device management processes

4.4 Project 147: ICT Device Management Controls (Report Issued April 2019)

The key purpose of this audit was to ensure:

- Relevant policies are in place, aligned with legislation and national guidance, and being followed;
- ICT Device Management processes are aligned to the corporate ICT strategy;
- Appropriate procedures are in place and being followed with regard to:
 - Device Build;
 - Device Support;
 - Device disposal;
 - Product selection;
 - Device inventory; and
 - Device security including patching regime.
- Staff with responsibility for managing the ICT end user and peripheral device estate have clearly defined roles and responsibilities; and
- ICT Device management processes are subject to governance and review.

Areas of good practice:

- Staff responsible for device management have defined job descriptions and have clear instructions and guidance on build, support, disposal, patching all complimented by work instruction documents where required

Areas for improvement:

One action was identified to mitigate risks in relation to:

- Identifying the location/assigned user of every device throughout the council

4.5 Project 148: ICT Network Controls (Report Issued April 2019)

The main aspects of the audit were to ensure:

- Relevant policies are in place, aligned with legislation and national guidance, and being followed;
- ICT Change control policies are in place and being followed;
- Appropriate procedures are in place and being followed with regard to:
 - Server build and control;
 - Active component build and control;
 - Security component build;
 - VOIP build and control;
 - Wireless build and control; and
 - Performance monitoring.
- Staff with responsibility for the ICT Network have clearly defined roles and responsibilities; and
- The ICT Network control processes are subject to governance and regular review.

Areas of Good practice:

- The 2018 strategic IT review commissioned and carried out by an independent 3rd party company produced an action plan suggesting improvements in the Network area;
- The ICT action plan resulting has subsequently addressed many of the issues raised and included timescales for those items still to be addressed, this is expanded on in section;
- Relevant training programmes are sourced and funded where required; and
- Updates to the change control procedures as detailed in the external review have now been implemented.

Areas for improvement:

Four improvement actions were identified to mitigate risks as follows:

- Review of process documentation in line with the external IT review recommendation;
- Consolidation of staff training through hands on work;
- Documentation for the Voice Over Internet Protocol (VOIP) upgrade; and
- Implementation of external review actions on a prioritised basis.

4.6 Project 149: Investigations: Education (Reports Issued April 2019)

Two investigations were carried out by Internal Audit at separate schools as a result of which issues were identified that merited implementation of improvements across all schools. Three improvement actions were identified arising from these two audit assignments are designed to mitigate risks as follows:

- Recording and collection of school dinner money arrears (one action); and
- Record keeping and income and expenditures statement for school funds (two actions).

4.7 Project 150: Children with additional needs transitioning into adults (Report Issued May 2019)

This audit covered:

- Policies and procedures;
- Monitoring of the level of demand, costs and trends;
- Exchange of information; and
- Arrangements for assessing impact of Autism on adult services.

One action was identified arising from this audit to mitigate risk as follows:

- Improvement in the sharing of information between teams on people transitioning from children to adult services.

4.8 Project 151: Performance Indicator Review – Library Visits (Report Issued May 2019)

The audit covered the following areas:

- Compilation of results in line with Local Government Benchmarking Framework guidance;
- Agreement of physical and virtual visitor numbers to supporting documentation;
- Reliance that can be placed on the systems used; and
- Comparison to previous years' figures.

Five improvement actions were identified to mitigate risks as follows:

- Upgrading or replacing of electronic people counters to improve the management information available (one action);
- Regular manual counts to verify the accuracy of the electronic people counter counts (one action);
- Reviewing of location of electronic people counters (one action); and
- Review of processes and procedures to ensure a consistent approach is taken in measuring visitor numbers across Libraries and Culture (two actions).

4.9 Project 152: Performance Indicator Review – Museum Visits (Report Issued May 2019)

The audit covered the following areas:

- Compilation of results in line with Local Government Benchmarking Framework guidance;
- Agreement of physical and virtual visitor numbers to supporting documentation;
- Reliance that can be placed on the systems used; and
- Comparison to previous years' figures.

Seven improvement actions were identified to mitigate risks as follows:

- Refining calculation of visitor numbers (five actions); and
- Review of processes and procedures to ensure a consistent approach is taken in measuring visitor numbers across Libraries and Culture (two actions)

4.10 Project 153: Year End Stock Count Visits 2018/19 (Report Issued May 2019)

The objective of Internal Audits year end site visits was to observe the stock counts, carry out test checks and obtain sufficient information to confirm compliance with procedures. The perpetual stock counts undertaken by Building Services through the year were found to be carried out in accordance with the Council's instructions as were the year end stock counts attended by Internal Audit. One improvement action was identified related to training on procedures for the bar stock count at Clydebank Town Hall.

4.11 Project 154: Charging Policy - Non Residential Services (Report Issued May 2019)

The audit covered:

- Review of the Charging Policy;
- Process for completing Financial Assessments;
- Tapers & Buffers;
- Checking of Debtors Invoices to Meals Delivered to Clients; and
- Waiver Approval Procedures.

Area of Good practice:

- Introduction of a Financial Assessor role within the Hospital Discharge Team, thereby causing a speedier completion of Financial Assessments.

Areas for improvement:

Four improvement actions were identified to mitigate risks as follows:

- Financial Assessments not Located/Provided;
- Creation of Centralised Records;
- Verification and sharing of Benefits; and
- Review of Charging Policy.

4.12 Project 155: Asset Management - Fleet / Review of Pool Car Usage (Report Issued May 2019)

The audit covered:

- Management Strategy;
- Replacement Policy/Plan & Procurement;
- Management & Usage of Pool Cars (including electric vehicles); and
- Licence Checks.

Areas of Good practice:

- The Council has put in place an Asset Management Strategy, incorporating a Management Plan for Vehicle Fleet, which was recently renewed for the period 2016- 2021; and
- Purchase of ten electric cars, thereby providing an opportunity to reduce the Council's carbon footprint.

Areas for improvement:

Four improvement actions were identified to mitigate risks as follows:

- Review of electric pool car project;
- Minimising use of employees' own vehicles;

- More efficient use of pool cars; and
- Pool car documentation.

4.13 Project 156. Investigation: Overpayment of Wages - Home Care (Report Issued 4 June 2019)

The review covered:

- The key facts in relation to pay continuing to be made to an employee after their termination date; and
- Arrangements in place for the annual employee check within Home Care.

Areas for improvement:

Two improvement actions were identified to mitigate risks as follows:

- Enhancing process within Home Care for the annual establishment payroll check; and
- Better use of the CM2000 Home Care management system to detect payroll anomalies.

4.14 Project 157: Social Work Tendering & Commissioning (Report Issued 7 June 2019)

The review covered:

- The Procurement Strategy;
- The Procurement process; and
- Monitoring and reviewing of contracts.

Areas for improvement:

Seven improvement actions were identified to mitigate risks as follows:

- Monitoring of Pipeline and priorities;
- Participation in and documentation of resource allocation meetings;
- Compliance with frameworks;
- Monitoring of provides;
- Financial review of providers;
- Use of providers outwith frameworks; and
- Procurement Request Form Training.

4.15 Project 158: Procurement Follow Up (Report Issued 7 June 2019)

This review comprised a follow up on implementation of agreed actions following previous audits on procurement. The review highlighted that, for the Tendering and Contracting actions specific to Roads and Greenspace, there are opportunities to improve on existing arrangements in relation to:

- Formalising the process for reconciling capital works to the ledger (one action);
- Introducing a more comprehensive approach to recording of revenue works, including reconciliations (one action);
- More structure record keeping (one action);
- Documentation for instructing and monitoring works (three actions); and
- Review of the use of purchase orders (one action).

- 4.16** The key areas of work performed by both Internal Audit and External Audit are carried out according to a risk based approach that determines the nature, extent and timing of the required audit assignments.
- 4.17** Internal Audit report recommendations have timescales for completion in line with the following categories:

Category	Expected implementation timescale
<u>High Risk:</u> Material observations requiring immediate action. These require to be added to the department's risk register	Generally, implementation of recommendations should start immediately and be fully completed within three months of action plan being agreed
<u>Medium risk:</u> Significant observations requiring reasonably urgent action.	Generally, complete implementation of recommendations within six months of action plan being agreed
<u>Low risk:</u> Minor observations which require action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management.	Generally, complete implementation of recommendations within twelve months of action plan being agreed

- Nature and content of audit reports provided to the Audit Committee
- 4.18** In their annual review of the adequacy of the Council's Internal Audit, as reported to the Audit Committee on 21 March 2018, Audit Scotland commented that Internal Audit does not present all completed audit reports to each Audit Committee but instead submits a summary, with the agreed audit action plans resulting from their work. Accordingly, it was agreed that consideration would be given to this suggestion.
- 4.19** At the Audit Committee meeting on 12 December 2018 this issue was discussed and at that time it was agreed to continue with the current approach which was:
- for planned audit assignments, provide action plan with a contextual summary, with the addition of further information on the key findings, and highlight the risks being mitigated; and
 - for investigation work, provide summary information, with the addition of further information on the key findings, along with action plan.
- 4.20** In their recently issued report entitled "*Audit Review of the Investigation of Tendering and Contracting Practices in Roads and Greenspace Services*" Audit Scotland recommended:

“The format of all Internal Audit reports should be reviewed, and the level of detail provided to the Audit Committee should be reconsidered. Risk There is a risk that members are not provided with the appropriate level of detail”.

To which the Council response was:

“1. The format of Internal Audit reports has been reviewed as a lessons learned exercise, e.g. transcripts from interviews would not normally be included, and personal and commercial information kept to appropriate levels of detail.

2. The level of detail provided to Audit Committee is included in this review and will be reported to a future Audit Committee”.

4.21 As previously reported to Committee on 12 December 2018, the Audit Manager had carried out a benchmarking exercise with other Scottish Councils on the nature and content of reporting of audit assignments to audit committees. Several questions were asked and responses were received from 20 other Councils, with the results on the benchmarking exercise showing that:

- 13 out of the 20 Councils who responded do not provide full Internal Audit reports to their Audit Committee similar to that currently provided by WDC;
- Seven out of the 20 respondents do provide full reports to their Audit Committee;
- For 11 Councils, reporting on audit actions is at least quarterly and for nine it is on a half yearly basis;
- Follow-up on audit actions occurs in all but one instance; and
- In respect of investigation work, a variety of approaches are in use, including in nine instances the provision of summary information similar to WDC.

4.22 In order to fulfil this recommendation, it is suggested that, from the Audit Committee meeting on 25 September 2019 onwards:

- For planned audit assignments, include an executive summary of each audit report recently issued within the covering report, with the full report provided as an appendix along with a Pentana style action plan for ongoing monitoring of the progress in implementing agreed actions; and
- For investigation audits, include the executive summary with the addition of further information on the key findings, along with the Pentana style action plan. Note: There may be occasions when the full investigation report is submitted to the Audit Committee, in which case this will be a redacted version as appropriate.

5. People Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

- 6.1** There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

- 7.1** There is a risk that failure to implement actions within the agreed timescale may result in weaknesses in internal control arrangements remaining unresolved longer than is desirable. Should full audit reports not be submitted to committee, there is a risk that members are not provided with the appropriate level of detail and thereby adequately fulfil their governance roll.

8. Equalities Impact Assessment (EIA)

- 8.1** There are no issues.

9. Consultation

- 9.1** This report has been subject to consultation with appropriate Strategic Leads. In addition, services have been consulted in the update of action plans.

10. Strategic Assessment

- 10.1** This report relates to strong corporate governance.

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Stephen West
Strategic Lead - Resources
Date: 7 June 2019

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Appendices: 1 - Internal Audit Reports (Recently Issued)
2 - Internal Audit Reports (Previously Issued)
3 - External Audit Reports

Background Papers: Internal Audit Reports;
External Audit Reports;
Report to Audit Committee on 12 December 2018: Audit Committee Self-Assessment and reporting on audit assignments; and






Report to Special Council meeting on 14 May 2019: Audit
Review of the Investigation of Tendering and Contracting
Practices in Roads and Greenspace Services

Wards Affected: All Wards



Appendix 1


Internal Audit Reports (Recently Issued)

Generated on: 07 June 2019


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

Project 146. ICT Software Licence Controls (Report Issued April 2019)



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/707	<p><u>1. Maintain a current view of corporate Licence estate</u> Management across the Council should continue, with the assistance of WDC ICT to review the processes for managing the Non-standard licence estate on an annual basis.</p> <p>(Low Risk)</p>	Agreed that ICT will annually check licenses and software with service areas.		0%	31-Oct-2019	31-Oct-2019	James Gallacher; Patricia Kerr	Victoria Rogers	May 19. Process in place for corporate systems. Review needed relating to desktop software which is included in Win10 upgrade project. On target for delivery..
T&PSR/IAAP/708	<p><u>2. Lack of pro-active checks on software</u> In keeping with actions itemised in the external review and report to</p>	Application roadmap is currently being implemented and will be extended to include non standard		50%	30-Jun-2019	30-Jun-2019	Patricia Kerr	Victoria Rogers	May 19. Report of installed applications available and forms part of Win 10 upgrade project.



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<p>PAMG, ICT Management should introduce additional processes to pro-actively monitor the software estate, particularly non standard software, thereby reducing the risk of the Council utilising un-licenced software or having un-used software deployed whilst continuing to incur unnecessary costs.</p> <p>(Low Risk)</p>	software.							There have been some staffing changes within ICT which may impact the delivery of this action within the original target timescale. Draft process has been developed for feedback.
T&PSR/IAAP/709	<p><u>3. Align Software management and device management processes</u></p> <p>ICT Management should take steps to align the software management and device management processes through an annual review</p> <p>Note: This action also appears as an action on the device management audit.</p> <p>(Low Risk)</p>	Review available Reports (e.g. SCCM, AD and Greenbone) to improve the software inventory detail available to improve patch and license management processes.		<div>0%</div>	31-Mar-2020	31-Mar-2020	James Gallacher; Patricia Kerr	Victoria Rogers	May 19. Work has started on reviewing available reports.

Project 147. ICT Device Management Controls (Report Issued April 2019)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/714	<p><u>1. Identify the location/assigned user of every device throughout the council</u> Management should undertake to identify the location/assigned user of every device in the Council and maintain a clear inventory going forward, with regular updates and reviews performed.</p> <p>(Medium Risk)</p>	SCCM Reporting Tool can provide location and user details for all devices in the Council desktop estate. Reports will be scheduled on a monthly basis or more frequently if required. Initial Report 4/3/19. Monthly Reports will then be run on first Monday of every month. Complete.		<div><div>100%</div></div>	31-Mar-2019	31-Mar-2019	Patricia Kerr	Victoria Rogers	report produced to show location of all devices.




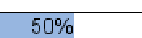
Project 148. ICT Network Controls (Report Issued April 2019)


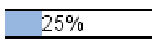
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/710	<p><u>1. Review process documentation in line with the external IT review recommendation</u> Management should oversee the addition of process documents to compliment the build documents and policies existing already.</p> <p>(Low Risk)</p>	Change control process has been updated to include firewall changes and associated documentation		<div><div>100%</div></div>	30-Nov-2018	30-Nov-2018	Patricia Kerr	Victoria Rogers	Documentation reviewed and updated.
T&PSR/IAAP/711	<p><u>2. Ensure staff training is consolidated with hands on work</u> Management should put in place processes to</p>	This is part of normal staff management process Training, staff development and progression all follow		<div><div>100%</div></div>	04-Feb-2019	04-Feb-2019	Patricia Kerr	Patricia Kerr	Completed during the life of the audit with evidence able to be provided to demonstrate that

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	ensure that staff consolidate the training they receive when they return to the workplace, this is particularly true in the case of training courses on complex equipment / software. (Medium Risk)	part of BTB conversations and team meetings. Weekly meetings within teams to discuss and deliver technology overviews and also shadowing system in place. This action is now complete							training was given and being utilised.
T&PSR/IAAP/712	<u>3. Ensure a comprehensive document set is included in the VoIP upgrade process</u> Management should ensure that a comprehensive suite of documents is handed over/created as part of the VoIP upgrade currently underway (Low Risk)	Full documentation of the system is part of the upgrade and handover process that is due for completion by 31 March 2019. This includes full resilience testing which was originally part of the ICT Modernisation programme and for which a retention sum is being held by WDC.		<div><div></div></div> 0%	30-Jun-2019	30-Jun-2019	Patricia Kerr	Victoria Rogers	May 19. Upgrade in progress and documentation will follow. Some technical challenges encountered during the upgrade and awaiting supplier update on whether delivery date still achievable.
T&PSR/IAAP/713	<u>4. The externally sourced review suggested a number of actions relating to the Network area</u> The external review suggested multiple recommendations across all areas of the ICT service., these have been considered by ICT management, some of which are not relevant to the WDC ICT service design, however, where recommendations were relevant, ICT have	An initial action plan was developed and featured within the PAMG report plus a commitment that 'The recommendations will continue to be reviewed and assessed and further actions identified as priorities and resource allow'. This action plan detailed the agreed actions within the Service review and their associated remediation.		<div><div></div></div> 100%	30-Apr-2019	30-Apr-2019	Patricia Kerr	Patricia Kerr	Included as part of annual ICT service planning process e.g. Capacity management - Quality of Service Management and review of the roll-out of VOIP vs other options.


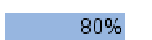
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	committed to implement on a prioritised basis and as resources allow. (Medium Risk)								

Project 149. Investigations: Education (Reports Issued April 2019)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/715	<u>1. Recording & Collection of Dinner Money Arrears</u> It is recommended that Facilities Management and Education, Learning & Attainment clarify who is responsible for recording monies due for paid meals provided but not paid for on the day the meals were consumed, and the subsequent collection of the arrears. Procedures should be put in place to record the monies outstanding and payment of and collection of arrears of meals income. (Medium Risk)	Education, Learning & Attainment will develop and issue guidance to education establishments on procedures to be followed to record the monies outstanding and payment of collection of arrears of meals income. This guidance will be developed through the Working Group reviewing/streamlining clerical processes within education establishments.			31-Aug-2019	31-Aug-2019	Linda McAlister	Andrew Brown	As part of the clerical process review within some Dumbarton primary schools an opportunity was taken to gather information from 4 primary schools as to the process they use. A draft guidance note has been developed and this will be reviewed further with proposed guidance note being submitted to Project Board in June and if agreed circulated to schools in August.
T&PSR/IAAP/716	<u>2. School Fund Record Keeping</u> It is recommended that the Education service carry out a full review of School Fund record keeping at schools and	We will source best practice from the West Partnership and work with our Learning Community Business Managers to agree a common			31-Mar-2020	31-Mar-2020	Andrew Brown	Andrew Brown	Team established across finance and education to identify processes to be examined. Initial schools visited and processes reviewed.


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	provide guidance/training where poor record keeping is identified. (Low Risk)	format. All Head Teachers will be trained in use of the procedures.							Scoping exercise complete for draft policy for School Fund Record Keeping, following the gathering of practice from other local authorities in the West Partnership.
T&PSR/IAAP/717	<u>3. Annual Income & Expenditure Statement</u> It is recommended that the Education Service examine the School Fund annual returns from all schools to ensure that they are provided in the proscribed format. (Medium Risk)	Scrutiny processes will be reviewed. This will form part of School Improvement work and be discussed with Business Partner Finance to ascertain support required.			31-Mar-2020	31-Mar-2020	Andrew Brown	Andrew Brown	Working with the Finance Business Partner, the scrutiny process has been reviewed. In line with the rollout of ParentPay, schools in the Dumbarton and Vale of Leven area have been approached to examine the annual returns, with the Clydebank schools to follow later in the session.



Project 150. Children with additional needs transitioning into adults (Report Issued May 2019)



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/718	<u>1. Sharing of information</u> The audit highlighted that there is a gap in exchanging information. The Adult Services require a significant amount of information across Specialist Children's Health	It is essential that there is a full exchange of information between teams and educational colleagues as part of the transitions process from Children to Adult services. This will ensure that the			30-Jun-2019	30-Jun-2019	Jonathan Hinds; Julie Lusk	Beth Culshaw	Plan in place to give adult EMIS Web users read only access to the young person's health records. Access should be arranged by the end of June 2019.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<p>Services (NHS), Education Services, the relevant children services (HSCP) and other professionals to ensure a fully comprehensive future plan is in place for all children entering Adult Services. It is recommended that required information is shared between the Children's service, Educational Psychology and the Adult services in order to ensure effective transitions of the children with additional needs into Adult Services.</p> <p>(Medium Risk)</p>	receiving team Is fully aware of any behaviours, associated triggers and management techniques that would assist and reduce any risk and stress to either the young person or the receiving team/service.							

Project 151. Performance Indicator Review – Library Visits (Report Issued May 2019)


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/719	<p><u>1. Information obtained from the electronic counters is not user friendly and is time consuming to analyse</u></p> <p>Management should consider how the data provided by the electronic counters can be improved either by upgrading or replacing the current system to ensure useful</p>	We will look at alternative solutions and make an assessment on suitability in the 2019/20 financial year.		<div>0%</div>	31-Mar-2020	31-Mar-2020	David Main	Stephen Daly	The service received the action plan from Audit in mid-May and officers are now developing milestones to respond to the findings. This activity will be completed in line with the agreed timeline.



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	management information is available. (Low risk)								
T&PSR/IAAP/720	<p><u>2. Anomalies in data provided by the counters has not been adjusted for leading to overstatement of visitor numbers.</u></p> <p>a) The location of the electronic counters in each library should be reviewed for reasonableness. b) A regular review should be undertaken of the electronic counter data to identify any significant anomalies which may require adjustment when reporting visitor numbers.</p> <p>(Low risk)</p>	<p>a) The location of the electronic counters will be reviewed in the 2019/20 financial year. b) We will review processes for data collection and evaluate how to mitigate against any anomalies.</p>		<div><div>0%</div></div>	31-Oct-2019	31-Oct-2019	David Main; David Russell	Stephen Daly	<p>A review of counter locations will be undertaken in line with the stated timeline.</p> <p>A review has been undertaken of data collection processes and a guidance document drafted to be circulated to staff; this document is in the review stage and will be distributed in line with the stated timeline.</p>
T&PSR/IAAP/721	<p><u>3. No checks have been carried out to determine the accuracy of the electronic counters</u></p> <p>a) Regular manual counts of visitor numbers should be undertaken at each library and compared to the electronic count information to ensure that the visitor numbers are being accurately counted by the electronic counters. b) As recommended in</p>	<p>a) A manual data check will be scheduled to take place annually at each library. b) See comment 2a above re: counter positions</p>		<div><div>0%</div></div>	31-Oct-2019	31-Oct-2019	David Main; David Russell	Stephen Daly	<p>This manual check will be undertaken in as part of new data collection processes (as per note above). As per T&PSR/IAAP/720, a review of counter locations will be undertaken in line with the stated timeline.</p>



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	finding 2, above, the location of the electronic counters in each library should be reviewed for reasonableness. (Low Risk)								
T&PSR/IAAP/722	<p><u>4. Consistency of approach across Libraries and Cultural Services</u></p> <p>a) Processes should be reviewed to ensure that a consistent approach is taken when calculating visitor numbers for libraries and museums. A common approach should be developed with regards inclusion of visitor numbers from social media and on line resources (e.g. ebooks, e magazines and online museum resources).</p> <p>b) Management should continue to liaise with other Councils to ensure a reasonable approach is taken with regards to on line visitors.</p> <p>(Low Risk)</p>	<p>a) Joint working with colleagues from Museums will ensure that reporting is consistent within Libraries and Culture.</p> <p>b). Revised guidelines from LGBF are currently being circulated in draft form to all 32 Scottish authorities.</p>		<div>0%</div>	30-Jun-2019	30-Jun-2019	Sarah Christie; David Main	Stephen Daly	Lead Officers have agreed an approach to online counting that takes account of sector good practice (for Libraries CIPFA; and for Museums MGS). A common approach to inclusion of social media figures will be agreed in line with the stated timeline. E-books and e-magazines are currently counted as issues, not virtual visits. This will be revised in line with new guidelines. This action is on track to be delivered by the deadline of 30 June 2019.
T&PSR/IAAP/723	<p><u>5. There are no documented procedures outlining how the PI should be calculated</u></p> <p>Procedures should be prepared and documented outlining what information should</p>	We will be looking at creating a set of procedures and guidelines for collecting and recording visitor stats for both physical and virtual visitors.		<div>0%</div>	31-Oct-2019	31-Oct-2019	Nicola Docherty; David Russell	Stephen Daly	As per T&PSR/IAAP/720, a review has been undertaken of data collection processes and a guidance document drafted to be circulated to staff;



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	be included in the Performance Indicator, the source of the information and how this information should be validated. (Low Risk)								this document is in the review stage and will be distributed in line with the stated timeline. An equivalent guidance document for virtual visits will follow in line with the stated timeline.


Project 152. Performance Indicator Review – Museum Visits (Report Issued May 2019)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/724	<u>1. The calculation of total visitor numbers to Clydebank Museum was based on an estimate.</u> A monitoring process should be introduced to compare visitor numbers counted in the reinstated manual count with the visitor figures from the electronic people counter which has now been repositioned within the gallery. This will ensure reliable figures for visitor numbers are obtained going forward. (Medium Risk)	During 2018/19 a manual count was maintained (as far as possible, staff allowing) against the in-gallery people counters. This data was recorded alongside day end electronic counts (the final electronic figure was halved and recorded). Overall, given the typically one-way system in operation in the gallery spaces, 50% of the total electronic count was in line with the manual count. Going forward, operational responsibility for the front of house		<div><div>100%</div></div>	30-Jun-2019	30-Jun-2019	Sarah Christie	Amanda Coulthard	Complete. The established counting procedure for the galleries is half the electronic count. Periodic manual counts will be undertaken to test the accuracy of this figure.


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
		<p>museum service within Clydebank Town Hall will sit with the management team within the Town Hall. A Service Level Agreement is in place, detailing the agreed procedure for recording in-gallery visitor figures, with an acknowledgement that any further management adjustment to reflect staff movement in the space is acceptable (this would only ever further reduce the recorded figure). Estimated counts will not be required going forward. Periodic manual counts will continue to be undertaken to test the accuracy of the electronic counts.</p>							
T&PSR/IAAP/725	<p><u>2. The number of visitors who visited both the Clydebank Museum and the Brick History exhibition has been estimated.</u></p> <p>Procedures and processes should be put in place going forward to ensure that where any estimates are made to visitor numbers there is back up for these estimates.</p>	<p>Where there is a risk of double-counting across concurrent events/activities within any of the Arts and Heritage venues, an overall point of entry will be agreed, with participation figures recorded separately.</p>		 100%	30-Jun-2019	30-Jun-2019	Sarah Christie	Amanda Coulthard	Action complete. New process agreed and in place.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	(Low Risk)								
T&PSR/IAAP/726	<p><u>3. The calculation of total visitors to the Heritage centres are based on estimates</u> Management should agree the purpose of the Heritage Centre count - is it the overall use of the space or specifically use of Heritage Centre resources. An appropriate procedure to ensure reliable visitor numbers in respect of the Heritage centres should be implemented going forward.</p> <p>(Low Risk)</p>	A new model for the Heritage Centre count will be agreed and implemented as part of 2019/20 forward planning.		<div><div></div></div> 0%	30-Jun-2019	30-Jun-2019	Sarah Christie	Amanda Coulthard	This action is on track to be delivered by the deadline of 30 June 2019. A new model will be agreed for heritage centre visitor counts.
T&PSR/IAAP/727	<p><u>4. Number of virtual visitors is overstated.</u> a) Going forward the virtual visitor figures should include only unique visitors. b) Management should consider the impact of excluding the enquiries relating to opening hours etc. and amend the virtual visitor numbers reported to reflect this,</p> <p>(Low Risk)</p>	As of April 2019 only unique page views have been counted as part of the electronic count. Museums Galleries Scotland have also released new guidance as of April 2019 that clarifies how virtual visits should be counted by museums going forward, in line with the requirements of the LGBF. A new model informed by this new guidance and in light of this report will be put in place asap.		<div><div></div></div> 33%	30-Jun-2019	30-Jun-2019	Sarah Christie	Amanda Coulthard	<p>Lead Officers have agreed an approach to online counting that takes account of sector good practice (for Libraries CIPFA; and for Museums MGS).</p> <p>A common approach to inclusion of social media figures will be agreed in line with the stated timeline.</p> <p>This action is on track to be delivered by the deadline of 30 June 2019.</p>



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/728	<p><u>5. Visitor figures have been overstated due to the inclusion of Denny Tank Museum visitors</u> Management should not include visitor numbers in relation to the Denny Tank Museum in this PI going forward.</p> <p>(Low Risk)</p>	From 2019/20 onwards these figures will be excluded.		<div><div>100%</div></div>	30-Jun-2019	30-Jun-2019	Sarah Christie	Amanda Coulthard	Complete. Denny Tank figures have not been included for 2019/20
T&PSR/IAAP/729	<p><u>6. Consistency of approach across Libraries and Cultural Services</u> a) Processes should be reviewed to ensure that a consistent approach is taken when calculating visitor numbers for libraries and museums. A common approach should be developed with regards inclusion of visitor numbers from social media and on line resources (e.g. ebooks, e magazines and online museum resources). b) Management should continue to liaise with other Councils to ensure a reasonable approach is taken with regards to on line visitors.</p> <p>(Low Risk)</p>	In light of the final audit reports for both WDC Libraries and Museums, a review of the processes in place across the wider service will be undertaken, with consistency applied. Consideration will also be made of the processes followed by other Councils. This review will be undertaken by the Team Leads for Arts and Heritage and Libraries, jointly.		<div><div>0%</div></div>	30-Jun-2019	30-Jun-2019	Sarah Christie; David Main	Amanda Coulthard	<p>As per T&PSR/IAAP/722 and T&PSR/IAAP/727, Lead Officers have agreed an approach to online counting that takes account of sector good practice (for Libraries CIPFA; and for Museums MGS). This answers the requirements for LGBF for both services.</p> <p>This action is on track to be delivered by the deadline of 30 June 2019.</p>

T&PSR/IAAP/730	<p><u>7. There are no documented procedures outlining how the PI should be calculated</u> Procedures should be prepared and documented outlining what information should be included in the Performance Indicator, the source of the information and how this information should be validated.</p> <p>(Low Risk)</p>	Up-to-date metadata will be agreed and recorded in Pentana to ensure consistency of recording. Team Lead Arts and Heritage to liaise with Performance and Strategy Business Partner to ensure that this action is undertaken satisfactorily.		<div><div>20%</div></div>	30-Jun-2019	30-Jun-2019	Sarah Christie; Nicola Docherty	Amanda Coulthard	<p>In person meta data has been clarified and agreed using guidance from Museums Galleries Scotland and the Arts & Heritage team. Work will continue to clarify collection method of virtual visits.</p> <p>This action is on track to be delivered by the deadline of 30 June 2019.</p>
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Project 153. Year End Stock Count Visits 2018/19 (Report Issued May 2019)





Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/731	<p><u>1. Bar Stock Count</u> All staff should be provided with training on the procedures to be followed to ensure that, henceforth, the year-end stock count is carried out in accordance with the Council's instructions.</p> <p>(Medium Risk))</p>	Training will be provided for the Staff on the procedures to be followed for Year End Stock Counts.		<div><div>0%</div></div>	30-Jun-2019	30-Jun-2019	Amanda Graham	Malcolm Bennie	Training is required and will be scheduled for w/c June 17


Project 154. Charging Policy - Non Residential Services (Report Issued May 2019)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/732	<p><u>1. Financial Assessments Not Located/Provided</u> Service areas should ensure that it is built into their processes that Financial Assessment reviews are undertaken on an annual basis as this does not appear to be happening as standard. In addition, record keeping needs to be improved.</p> <p>(High Risk)</p>	<p>The Head of Service will issue an instruction to Integrated operational Managers on the requirement to undertake a Financial Assessment as part of the initial assessment of care and also that this should be reviewed annually. Evidence should also be retained to verify that this has been done.</p> <p>The HSCP SMT has agreed that an Extended Management Team session will be held around the operational responsibilities of social care staff.</p>		<div>0%</div>	30-Sep-2019	30-Sep-2019	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw	
T&PSR/IAAP/733	<p><u>2. Lack of Centralised / Service Based Records</u> While Carefirst should contain a record of all individuals receiving social care services, the recording of care charges and financial assessments was not available. In this regard, it is recommended that until the information is</p>	<p>Carefirst is the primary care management system for all community health and care clients. As such all clients in receipt of a service will have a Carefirst record. However there is an acknowledgment that there requires a cleansing of the</p>		<div>0%</div>	30-Sep-2019	30-Sep-2019	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw	


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<p>available and held centrally within Carefirst that all services prepare and maintain a list of all clients within their service area, this should include the service received and whether the client is charged or not.</p> <p>(Medium Risk)</p>	<p>volume of information held and an assessment as to the consistency of input across different services.</p> <p>Some services hold the financial assessment as a separate excel spreadsheet that has not been uploaded onto Carefirst e.g. Blue Badges.</p> <p>The HSCP SMT has agreed that an Extended Management Team session will be held around the operational responsibilities of social care staff.</p> <p>In the interim a template has been issued to all operational managers to complete to list all service users currently in receipt of a service, detailing when last reviewed (including financial assessment) and also the personal care element.</p>							



T&PSR/IAAP/734	<p><u>3. Evidence of Benefits</u></p> <p>When carrying out Financial Assessments, verification of the clients Benefits/Income/Capital should be carried out, this verification should be retained as evidence to the assessment. Alternatively, consideration should be given to accessing/sharing information from the IWorld Benefits system as this is verified/evidenced information which would also ensure that the client is only being asked once for the information.</p> <p>(Medium Risk)</p>	<p>The revised Charging Policy will stress that evidence must be provided and retained to allow for a robust financial assessment to be undertaken. If service user refuses then the full charge will be applied. This will be detailed within the financial assessment.</p> <p>IWorld access to be given to members of staff currently carrying out Financial Assessments for Residential Placements. Extending this will be considered where appropriate.</p>		0%	30-Aug-2019	30-Aug-2019	Jonathan Hinds; Wendy Jack	Beth Culshaw	
T&PSR/IAAP/735	<p><u>4. Charging Policy</u></p> <p>As the Community Based Care Charging Policy - Non Residential Services has not been reviewed for at least eight years and as some parts of the policy requires to be more generic and other parts require to be more specific, it is recommended that the policy be fully reviewed and revised. This will therefore provide more clarity, eliminate</p>	<p>A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was</p>		0%	31-Aug-2019	31-Aug-2019	Jonathan Hinds	Beth Culshaw	



	ambiguity and make it fit for purpose. It is also recommended that all services be included in the review to ensure input from all areas. In addition, once reviewed, the date of the revision should be recorded on the policy to ensure that there is proper version control.	reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.							
T&PSR/IAAP/736	<u>5. Incorrect Form Used</u> The Care at Home Service should use the standard Financial Assessment form for all financial assessments with immediate effect. (Medium Risk)	Agreed and implemented.		 100%	30-Jun-2019	30-Jun-2019	Lynne McKnight	Jo Gibson	Standard financial assessment form implemented.
T&PSR/IAAP/737	<u>6. Meals on Wheels Billing</u> It is recommended that the billing for Meals on Wheels clients in both	Agreed. All billing for Meals & wheels clients will be checked to confirm that clients have been billed		 100%	30-Jun-2019	30-Jun-2019	Lynne McKnight	Jo Gibson	Process reviewed, updated and implemented.



	Dumbarton and Clydebank areas is checked to confirm that they are being billed correctly, thus ensuring maximisation of income and budgetary control. (Medium Risk)	correctly.							
T&PSR/IAAP/738	<u>7. Billing Set Up</u> It is recommended that services take responsibility for setting up billing/adjustments for their own client groups. Alternatively, consideration should be given to centralising this process which would ensure a consistent approach across all services. (Low Risk)	This will require to be scoped and considered within the current review of the HSCP Senior Management Team and the team structure below, against the challenge of decreasing budget resources.		<div><div></div></div> 0%	30-Sep-2019	30-Sep-2019	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw	



Project 155. Asset Management - Fleet / Review of Pool Car Usage (Report Issued May 2019)



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/739	<u>1. Review of Electric Pool Car Project</u> A detailed review of the current use of the 10 electric cars is required to ensure the existing cars are used to their maximum. This would include the possibility of increasing the number of staff included on the list of pool car users.	Achieving the maximum diversion of reimbursable business mileage to pool car mileage is dependent on departmental line management declining to approve mileage claims for the staff assigned to use pool cars. A review of the business mileage		<div><div></div></div> 14%	30-Aug-2019	30-Aug-2019	Peter Barry; Peter Hessett; Jonathan Hinds; Julie Lusk; Jim McAloon; Rodney Thornton	Richard Cairns; Beth Culshaw; Angela Wilson	This action has seven milestones, one of which is complete.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<p>The review should also ensure that future pool car purchases provide 'best value for money' to the Council.</p> <p>(High Risk)</p>	claims made in 2018/19 is expected to identify additional staff, based at 16 Church Street, and Aurora House offices, for assignment to pool car only use for business travel.							
T&PSR/IAAP/740	<p><u>2. Mileage Claims</u> It is recommended that Service Managers ensure that:</p> <ul style="list-style-type: none"> • (a) Staff make bookings for cars as soon as it is known a car is required to match their planned work and • (b) Staff use their own car and claim mileage only in exceptional circumstances which requires advanced authorisation from their line manager. <p>(Medium Risk)</p>	<p>Service Managers will remind pool car users:</p> <ul style="list-style-type: none"> • (a) To plan usage of pool cars in advance; and (b) That they can only use the own car for Council business in exceptional circumstances and with the prior approval of their manager. 		<div><div>33%</div></div>	30-Jun-2019	30-Jun-2019	Peter Barry; Richard Cairns; Peter Hessett; Jonathan Hinds; Julie Lusk; Jim McAloon	Richard Cairns; Beth Culshaw; Angela Wilson	This action has six milestones, two of which are complete.
T&PSR/IAAP/741	<p><u>3. Bridge Street Users</u> It is recommended that Service Managers of Bridge Street users ensure that:</p> <ul style="list-style-type: none"> • (a) Staff do not block 	<p>Service Managers of pool car users based at Bridge Street will remind their staff:</p> <ul style="list-style-type: none"> • (a) Not to block book pool cars in 		<div><div>0%</div></div>	30-Jun-2019	30-Jun-2019	Richard Cairns; Jim McAloon	Richard Cairns	



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<p>book cars in advance to allow greater availability for all authorised staff to book cars;</p> <ul style="list-style-type: none"> • (b) Staff should on returning pool cars at the end of each day, deposit the car keys in a predetermined secure location within Council premises; and (c) Staff should not book cars if they are on annual leave. <p>(Medium Risk)</p>	<p>advance to allow greater availability for all authorised staff to book cars;</p> <ul style="list-style-type: none"> • (b) Pool car keys should be deposited in the pre-determined secure location at the end of each day when pool car is returned; and • (c) Pool car users should not book cars for periods when they are due annual leave. 							
T&PSR/IAAP/742	<p><u>4. Unused Electric Pool Car Bookings</u> Service Managers should remind pool car users that:</p> <ul style="list-style-type: none"> • (a) they should only make car bookings for the dates and times when they have confirmed that they will require a car; and • (b) once they become aware that they will not require a car previously booked, should immediately cancel that booking. 	<p>Service Managers will remind pool car users</p> <ul style="list-style-type: none"> • (a) Only book pool cars for dates and times they have confirmed they will require the car; and (b) Pool car bookings no longer required should be cancelled immediately. 			30-Jun-2019	30-Jun-2019	<p>Peter Barry; Richard Cairns; Peter Hessett; Jonathan Hinds; Julie Lusk; Jim McAloon</p>	<p>Richard Cairns; Angela Wilson</p>	<p>This action has six milestones, two of which are complete.</p>

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	(Medium Risk)								
T&PSR/IAAP/743	<p><u>5. Fleet & Waste Services Documentation Requirements</u></p> <ul style="list-style-type: none"> • (a) The Fleet & Waste Services Manager should provide Service Managers with a copy of the list of pool car users on an annual basis. Included with the list should be an instruction to Line Managers that staff included on the Pool Car User List should be notified of their inclusion to the list; and • (b) The Fleet & Waste Service as part of their maintenance should ensure all pool car log books are of a standard that enables car users to complete details of all journeys made. <p>(Medium Risk)</p>	<p>(a) Service Managers will be provided with a list of their staff members who are assigned to pool car use for business travel; and</p> <p>(b) Log books will be inspected and replenished as required as part of the planned annual pool cars service visits to the vehicle maintenance workshops .</p>		<div><div>0%</div></div>	30-Aug-2019	30-Aug-2019	Rodney Thornton	Richard Cairns	
T&PSR/IAAP/744	<p><u>6. Pool Car Booking Details</u></p> <p>Service Managers should remind staff that:</p> <ul style="list-style-type: none"> • (a) All bookings should include a 	<p>Service Managers will remind pool car users that:</p> <ul style="list-style-type: none"> • (a) All bookings should include a 		<div><div>33%</div></div>	30-Jun-2019	30-Jun-2019	Peter Barry; Richard Cairns; Peter Hessett; Jonathan Hinds; Julie Lusk; Jim McAloon	Richard Cairns; Beth Culshaw; Angela Wilson	This action has six milestones, two of which are complete.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<ul style="list-style-type: none"> (a) All bookings made should include a description of the reason for the booking; (b) Administration staff making pool car bookings on behalf of other staff members should include the name of the person who is going to use the car. (Low Risk)	description of the reason for the booking; and (b) The name of the person who is to use the pool car should be included with all bookings of pool cars.							
T&PSR/IAAP/745	<u>7. Logbooks</u> Service Managers should inform pool car users that they must fill in details of all journeys made in the log books provided in each pool car. (Low Risk)	Service Managers will remind all pool car users of the requirement to fill in details of all journeys made in the log books in each pool car.		<div><div>33%</div></div>	30-Jun-2019	30-Jun-2019	Peter Barry; Richard Cairns; Peter Hessett; Jonathan Hinds; Julie Lusk; Jim McAloon	Richard Cairns; Beth Culshaw; Angela Wilson	This action has six milestones, two of which are complete.
T&PSR/IAAP/746	<u>8. Short Journeys</u> Service managers whose staff have access to pool cars should remind relevant staff of the Council's policy regarding the making of short journeys of less than one mile (including the option of walking). In accordance with the Travel and Subsistence Scheme, staff should be actively discouraged from using a car to travel distances of less	Strategic Leads will ensure all staff are aware of the Council's Travel and Subsistence Scheme. Managers will be reminded to discourage from using their car for short journeys unless it is essential to enable them to carry out their work.		<div><div>33%</div></div>	30-Jun-2019	30-Jun-2019	Peter Barry; Richard Cairns; Peter Hessett; Jonathan Hinds; Julie Lusk; Jim McAloon	Richard Cairns; Beth Culshaw; Angela Wilson	This action has six milestones, two of which are complete.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<p>than one mile (15-20 minutes) unless in exceptional circumstances (e.g. to carry heavy equipment or staff with mobility impairments)".</p> <p>(Low Risk)</p>								
T&PSR/IAAP/747	<p><u>9. Managers' Responsibility</u> It is the responsibility of all managers of staff who should be using pool cars to ensure that relevant staff use the pool cars appropriately. This includes monitoring all mileage claims of pool car users and ensuring all relevant staff are aware of procedures and guidance for the use of pool cars.</p> <p>(High Risk)</p>	<p>All Managers of pool car users will be reminded that it is their responsibility to monitor the usage of pool car by their staff. This includes monitoring all mileage claims made by nominated pool car users.</p>			30-Jun-2019	30-Jun-2019	<p>Peter Barry; Richard Cairns; Peter Hesselst; Jonathan Hinds; Julie Lusk; Jim McAloon</p>	<p>Richard Cairns; Beth Culshaw; Angela Wilson</p>	<p>This action has six milestones, two of which are complete.</p>

Project 156. Investigation: Overpayment of Wages - Home Care (Report Issued 4 June 2019)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/757	<u>1. Annual Payroll Check</u> Management within Home Care should ensure that a robust process continues to be put in place for the annual employee check. (High Risk)	Initial crossmatch will now be carried out by first line managers, who have responsibility for 25 – 30 staff in their patch, before additional check by at senior level by managers, and final authorisation by Head of Service.		<div><div></div></div> 30%	30-Jun-2019	30-Jun-2019	Jo Gibson; Lynne McKnight	Beth Culshaw	Action implemented. Anomalies to be reconciled prior to final establishment sign off at senior level. Will be completed by end June.
T&PSR/IAAP/758	<u>2. Use of Technology</u> Management should explore further development of functionality within the CM2000 system, in terms of there being an opportunity to match CM2000 activity against live payroll records using a common field between the two systems. (Medium Risk)	Crossmatch of CM2000 with payroll records will be programmed quarterly. Each post now has a unique employee number which will facilitate this exercise.		<div><div></div></div> 100%	30-Jun-2019	30-Jun-2019	Lynne McKnight	Jo Gibson	Complete.

Project 157: Social Work Tendering & Commissioning (Report Issued 7 June 2019)

Action Code	Recommendation	Agreed Action	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By
T&PSR/IAAP/759	<p><u>1. Monitoring of Pipeline & Priorities</u> The agreed pipeline should be monitored on a regular basis with priorities being re-assessed as appropriate.</p> <p>(Medium Risk)</p>	CPU will attend the HSCP management teams on a regular basis to monitor progress on the pipeline and to continue to focus on ongoing prioritisation.	31-Aug-2019	31-Aug-2019	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw
T&PSR/IAAP/760	<p><u>2. Resources Allocation Meetings</u> (a) It may be helpful for the CPU attend some of the resource allocation meetings.to establish ways they could work more collaboratively and if tools such as frameworks could be used.</p> <p>(b) Minutes should be taken at all such meetings in order to show the rationale of procurement decisions. In addition these notes should be included in service users' files.</p> <p>(Medium Risk)</p>	<p>(a) It would be beneficial for the CPU to have insight into the Resource Allocation Meetings process, but only with regard to the type of provider and service type required.</p> <p>(b) Rather than a full minute there will be a Decisions Summary produced after every meeting which will be distributed to both CPU and HSCP Finance Team.</p>	30-Sep-2019	30-Sep-2019	Kirsteen McLennan;Robert MacFarlane; Annie Ritchie	Julie Lusk
T&PSR/IAAP/761	<p><u>3. Frameworks Compliance</u> The full process needs to be followed in order for the procurement to be compliant, service areas should familiarise themselves with the regulations and follow accordingly.</p> <p>(Medium Risk)</p>	IPAs (Individual Placement Agreements) / ISPs Individual Support Plans) are completed for all older people and the quality has already been checked by CPU and agreed to be compliant. A process has been agreed with CPU that all IPAs / ISPs will be sent and a new procurement request form will only be required when the provider is new to WDHSCP.	31-Aug-2019	31-Aug-2019	Kirsteen McLennan Wendy Jack; Robert MacFarlane	Beth Culshaw; Julie Lusk
T&PSR/IAAP/762	<p><u>4. Monitoring Providers</u> All monitoring should follow the procedures and be consistent across the partnership.</p> <p>(Medium Risk)</p>	Our review of commissioning and quality within the HSCP will ensure that a consistent monitoring approach will be developed across services. This will include a review of the functions within the Quality Assurance Team, in tandem with a review of the HSCP SMT structure.	31-Dec-2019	31-Dec-2019	Wendy Jack	Beth Culshaw
T&PSR/IAAP/763	<p><u>5. Checks on Audited Accounts of Providers</u> A process should be introduced for the</p>	This is will be implemented as part of the consistent monitoring approach noted at action point 4. In addition Scotland Excel monitor the	31-Aug-2019	31-Aug-2019	Wendy Jack; Julie Slavin	Beth Culshaw

Action Code	Recommendation	Agreed Action	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By
	ongoing review of the financial accounts of our providers. (Medium Risk)	position of providers on their frameworks. Also, as the pipeline priorities are worked through requests will be made to providers to submit their latest audited accounts for review.				
T&PSR/IAAP/764	<u>6. Use of Providers Not Through Frameworks</u> Service areas should consider ways to bring historical placements on contract in conjunction with the CPU.	We will work through the pipeline priorities in order to maximise the level of compliance.	31-Mar-2020	31-Mar-2020	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw
T&PSR/IAAP/765	<u>7. Procurement Request Form Training</u> Further training should be provided as necessary so services areas know how to initiate the procurement process through the use of the Procurement Request Form. (Low Risk)	At a recent meeting with CPU and Strategic Lead Resources it was agreed that a simple flowchart would be produced to aid managers and budget holders in following the appropriate procurement route, including the "full life" cost of a placement.	31-Dec-2019	31-Dec-2019	Kirsteen McLennan; Robert MacFarlane; Annie Ritchie; Hazel Kelly	Julie Lusk

Project 158. Procurement Follow-up (Report Issued 7 June 2019)






Action Code	Recommendation	Agreed Action	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By
T&PSR/IAAP/766	<u>1. Roads - Formalising Reconciliation of Capital Works</u> The existing process for reconciling the records maintained for capital works to the ledger should be formalised and carried out on a regular basis. (Medium Risk)	Format will be developed with colleagues in Resources section to improve processes.	30-Sep-2019	30-Sep-2019	Gail Macfarlane	Richard Cairns
T&PSR/IAAP/767	<u>2. Roads & Greenspace - Revenue Works Records</u> A more comprehensive approach to recording of revenue works should be introduced, including reconciliations. (Medium Risk)	Roads - Format to be developed with colleagues in Resources section to ensure full compliance. Greenspace – will replicate capital approach for revenue projects.	30-Sep-2019	30-Sep-2019	Ian Bain; Gail Macfarlane	Richard Cairns

T&PSR/IAAP/768	<u>3. Roads - Record Keeping</u> More structured and consistent record keeping arrangements need to be introduced. (Medium Risk)	A revised approach to record keeping is being developed through the shared services approach.	30-Nov-2019	30-Nov-2019	Gail Macfarlane	Richard Cairns
T&PSR/IAAP/769	<u>4. Roads - Evidenced Monitoring of Works</u> Introduce a proforma document for both capital and revenue works in order to formally evidence the completion of works and also the decision to release retentions. (Medium Risk)	Proforma will be held within each project file and completed following inspection at completion of works. At present payment not made until works inspected.	30-Sep-2019	30-Sep-2019	Gail Macfarlane	Richard Cairns
T&PSR/IAAP/770	<u>5. Roads - Works Documentation</u> (i) Instruction of work needs to be in line with contract specifications. (ii) There needs to be consistency between the bill of quantities and instructions to work. (Medium Risk)	(i) Agreed – will follow appropriate contract documentation. (ii) Tracking between Bill of Quantities to work instructions will be implemented.	30-Sep-2019	30-Sep-2019	Gail Macfarlane	Richard Cairns
T&PSR/IAAP/771	<u>6. Greenspace - Works Documentation</u> Instructions for works need to be retained. (Medium Risk)	Agreed, process will be implemented.	30-Jun-2019	30-Jun-2019	Ian Bain	Richard Cairns
T&PSR/IAAP/772	<u>7. Roads & Greenspace - Purchase Orders</u> The use of purchase orders needs to be reviewed in terms of : <ul style="list-style-type: none"> • Continuing relevance; and • Design with regard to other purchase processes within the Council. (Medium Risk)	Review of information required to be completed within purchase orders and amended in agreement with Finance, procurement etc.	30-Sep-2019	30-Sep-2019	Gail Macfarlane	Richard Cairns


Appendix 2

Internal Audit Reports (Previously Issued)

Generated on: 07 June 2019

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



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	Managed By	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 	<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</p>		<div><div>57%</div></div>		27-Mar-2020	Martin Feeney	Jim McAloon	<p>This action has 7 milestones, 4 milestones are complete and 3 are in progress.</p> <p>Negotiations with TU's have been on-going for a considerable time and these will continue.</p> <p>It has been necessary to extend the target date for this action and 3 milestones. This is</p>


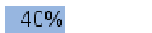
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	<p>services rather than paying some existing staff at enhanced rates.</p> <p>(Medium Risk)</p>	<p>standard time. If agreed it could mean a reduction in overtime 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 meetings where Building Services review resource requirements.</p>							<p>due in the main to the new IHMS being configured to existing work patterns. Development work on the IHMS will be necessary to configure this to be able to manage flexible working patterns in future and the IHMS project team are aware of this and will include it in their work schedule after go live.</p> <p>Other contributing factors for the delay include budget pressure on the Housing Maintenance Operation trading account and a recruitment freeze.</p> <p>In the interim the significant controls on overtime expenditure will continue to be monitored to ensure only necessary overtime is being worked and where possible this is minimised. The overtime expenditure is anticipated to decrease in 2019/2020 with a</p>

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
									reduction in budget, reduced empty homes presented to be Building Services to bring back to the re-let standard and improved productivity.

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	Managed By	Note
T&PSR/IAAP/613	<u>1. Data handling Terms and Conditions required for 3rd party access to WDC information</u> 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. (Medium Risk)	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	Peter Hissett; Victoria Rogers	Terms and Conditions regarding <i>Data Protection</i> and <i>Data Handling and Security</i> have been drafted. The Council continues to trial the Scottish Government ICT Procurement Toolkit which will assist in identifying, on a case by case basis, the key security deliverables to which the terms and conditions apply.

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	Managed By	Note
T&PSR/IAAP/622	<u>7. Update required to Acceptable Use Policy</u> The Council's Acceptable Use Policy (AUP) should be	The AUP will be reviewed as an Information Security policy, taking into account changes in			31-Mar-2019	31-Aug-2019	Iain Kerr	Patricia Kerr	Policy being updated developed for submission to ICT Steering Board.



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	reviewed and updated. (Low Risk)	working practices and legislation since the last review, input will be required from ICT, Legal and possibly procurement.							

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


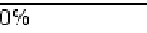
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/632	<u>1. Review of Service Level Agreement</u> The Service Level Agreement (SLA) has not been reviewed at least since 2015. The SLA is out date. It is recommended that the SLA is reviewed promptly in order to bring it in line with current rules and practice. (Medium Risk)	SLA shall be reviewed and renewed.		<div><div>66%</div></div>	31-Dec-2018	19-Jul-2019	Martin Feeney	Jim McAloon	It wasn't possible to complete this action by the original target date. The re-drafted SLA will be presented to the next DLO board for sign off; this isn't being held until 18 July after which the SLA will be a live agreement.
T&PSR/IAAP/635	<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. (Low Risk)	Work programme is ongoing by the Project Team and is regularly monitored.		<div><div>66%</div></div>	31-Mar-2020	31-Mar-2020	Martin Feeney	Jim McAloon	This action has been delayed due to issues outwith Building Services direct control where the IHMS go-live date has been put back on a number of occasions. Whilst work on the outstanding milestone to transfer of data continues; building services

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
									requires to work with colleagues and the timeframes agreed by the IHMS project board to complete this milestone and action.

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	Managed By	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.			31-Mar-2019	28-Jun-2019	Craig Jardine; Michelle Lynn; Annabel Travers	Jim McAloon; Stephen West	Revised specification completed and passed to Consultancy Services to prepare tender documents. Thereafter this will be sent to Corporate Procurement to issue to the market.

Project 144. Balance Sheet Reconciliations (Suspense Accounts) (Report Issued March 2019)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/686	<u>4. Absence Cover</u> Management should ensure that all members of the Reconciliation Team are familiar with all reconciliations undertaken. This would ensure that each member of the team	Staff will be rotated different reconciliations following the year end. Rotation will continue on a two year cycle thereafter. Management will prioritise high risk/high value			31-Aug-2019	31-Aug-2019	Gillian McNeilly	Stephen West	Reconciliations staff will be rotated to different reconciliations following the accountancy year end (i.e. completion of the draft financial statements)






Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	has the knowledge to complete any of the planned reconciliations in the absence of team members. This could be achieved by rotating team members across the different reconciliations prepared. (Low Risk)	reconciliations during times when staffing levels are limited. Guidance notes are available for all reconciliations. Management will ensure these guidance notes are reviewed on a regular basis.							

Project 145. Building Standards (Report Issued March 2019)


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/IAAP/694	<u>8. Use of Comino</u> When an application is open all information should be stored in the one place and thought should be given to moving older parts of the application into Comino. (Low Risk)	The remaining paper based files between 2010 - 2016 will be electronically back scanned and imported into the electronic document management system.			30-Sep-2019	30-Sep-2019	Irene McKechnie; Colin Newman	Pamela Clifford	2 out of 6 milestones for this action have been completed. Work relating to the remaining actions regarding scanning of paper based documents and large scale plans due to be commenced over coming months.





Appendix 3 External Audit Reports



Generated on: 07 June 2019



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



Project 25. Audit Review of the Investigation of Tendering and Contracting Practices in Roads and Greenspace Services (Report Issued April 2019)





Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
T&PSR/EAAP/182	<p>1. Annual Procurement Report The 2019 Annual Procurement Report should contain the information required by section 18 of the Procurement Reform (Scotland) Act 2014, including the extent of non compliance with the council's procurement regulations.</p> <p>Risk There is a risk of non-compliance with section 18 of the Procurement</p>	The 2019 Annual Procurement Report will contain information required by the Act, including the extent of compliance.		<div><div>100%</div></div>	22-May-2019	22-May-2019	Annabel Travers	Stephen West	Completed - report provided and approved by Corporate Services Committee on 22 May 2019

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
	Reform (Scotland) Act 2014.								
T&PSR/EAAP/183	<p><u>2. Format of Internal Audit Reports</u> The format of all Internal Audit reports should be reviewed, and the level of detail provided to the Audit Committee should be reconsidered.</p> <p>Risk There is a risk that members are not provided with the appropriate level of detail to support them in their scrutiny role.</p>	<p>1. The format of Internal Audit reports has been reviewed as a lessons learned exercise, e.g. transcripts from interviews would not normally be included, and personal and commercial information kept to appropriate levels of detail.</p> <p>2. The level of detail provided to Audit Committee is included in this review and will be reported to a future Audit Committee</p>		 100%	12-Jun-2019	12-Jun-2019	Colin McDougall	Stephen West	<p>This action has two milestones, progress against which is as follows:</p> <p>1. This is complete - the format of Internal Audit reports has been reviewed, taking into account the approach adopted by other Councils.</p> <p>2. This is complete - the level of detail on internal audit reports provided to the Audit Committee is being reported to the Audit Committee on 12th June 2019 for consideration by Members.</p>
T&PSR/EAAP/184	<p><u>3. Scope of future procurement audits</u> Internal Audit should ensure that the scope of future procurement audits adequately covers relevant areas.</p> <p>Risk There is a risk that weaknesses with procurement practices are not reported.</p>	<p>The audit work undertaken was an investigation not a planned audit. Internal Audit will build this into future planned procurement audits.</p>		 100%	30-Apr-2019	30-Apr-2019	Colin McDougall	Stephen West	<p>This arrangement has been established going forward.</p>

T&PSR/EAAP/185	<p>4. Documenting of Investigation Work Internal Audit should review how they document complex investigations to ensure clear documentation, in accordance with Public Sector Internal Audit Standards.</p> <p>Risk There is a risk that there is a lack of documentation to support the judgements in Internal Audit reports.</p>	Internal Audit will utilise the Team Mate electronic audit system to document all audit investigations, including document and activity logs on complex investigations.		<div><div>100%</div></div>	30-Apr-2019	30-Apr-2019	Colin McDougall	Stephen West	The TeamMate electronic audit software system will now be used more extensively for investigation work, in particular for complex and larger scale cases undertaken by the Internal Audit team.
T&PSR/EAAP/186	<p>5. Follow-up Audit Work The Internal Audit follow up of tendering and contract arrangements should be reported and the results included in the 2018/19 Annual Governance Statement.</p> <p>Risks There is a risk of financial loss and reputational damage to the council if the required improvements have not been implemented. There is a risk that the Annual Governance Statement disclosures are not comprehensive.</p>	This follow-up audit is in progress and will be completed in time to inform the Annual Governance Statement for 2018/19.		<div><div>100%</div></div>	31-May-2019	31-May-2019	Colin McDougall	Stephen West	This audit assignment has been completed and the findings have been used to inform the Annual Governance Statement for 2018/19.

T&PSR/EAAP/187	<p><u>6. Approach to Investigating Serious Allegations</u> The approach taken to investigating serious allegations should be reviewed. Staff should respond quickly to internal audit queries, to facilitate timely reporting of audit findings. Progress updates to the Audit Committee or appropriate member groups should also be considered.</p> <p>Risk There is a risk that members are not provided with sufficient information to support them in their scrutiny role</p>	<p>1. Internal Audit will create a protocol on expected response times which will set out clearly the timescale for escalation where responses are not forthcoming or delayed.</p> <p>2. Ongoing reports to Audit Committee on whistleblowing and other investigations will be enhanced from the next due report.</p> <p>3. Audit Manager has set-up a regular meeting with the Chair of the Audit Committee.</p> <p>4. Audit Manager, Chief Executive and Strategic Lead - Resources will consider wider Member awareness on emerging issues on an ongoing basis</p>			25-Sep-2019	25-Sep-2019	Colin McDougall; Stephen West	Joyce White	<p>This action has four milestones, progress against which is as follows:</p> <p>1. A protocol on expected response times has now been prepared and issued to the Strategic Leadership team.</p> <p>2. Ongoing reports to the Audit Committee on whistleblowing and other investigations will be enhanced from the next due report to the Audit Committee on 25 September 2019.</p> <p>3. This is complete - a regular meeting between the Audit Manager and Chair of the Audit Committee has been set up.</p> <p>4. This is complete - the Audit Manager, Chief Executive and Strategic Lead - Resources will consider wider Member awareness on emerging issues on an ongoing basis.</p>
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T&PSR/EAAP/188	<p><u>7. Compliance with Procurement Financial Regulations</u> Officers should comply with all procurement financial regulations. Committee approval should be obtained as required by the regulations. Committee papers should record how the procurement approach taken demonstrates Best Value for the council.</p> <p>Risk There is a risk that the council breaches its regulations and does not achieve Best Value.</p>	<p>All Strategic Leads will be reminded of the Financial Regulations and in particular those areas of spend where a departure from normal processes is required to be approved.</p> <p>Mandatory training has been provided and will continue to be provided to employees involved in procuring contracts.</p> <p>The Procurement Team will advise Service areas as appropriate in this regard following the review of the on contract spend analysis and when agreeing priorities with service areas.</p>		 100%	30-Apr-2019	30-Apr-2019	Annabel Travers; Stephen West	Angela Wilson	<p>This action has three milestones with progress as follows:</p> <ol style="list-style-type: none"> 1. An email has been issued to all Strategic Leads and Directors reminding them of the requirement to comply with Financial Regulations and in particular raising awareness of the specific element therein regarding departures from normal procurement processes 2. Mandatory training has been provided and will continue to be provided to employees involved in procuring contracts. 3. The CPU will continue to advise service areas as appropriate on the Financial Regulations and review spend (minimum of quarterly) with service areas and when developing the commodity and contract strategies.
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T&PSR/EAAP/189	<p>8. Declaration of Personal Relationships Council regulations should be revised to include actions to be followed by managers when personal relationships are declared between officers and contractors. Documentation should be maintained by line managers and centrally for senior officers, to demonstrate action taken to avoid relationships influencing the award of contracts.</p> <p>Risk There is a risk of financial loss and reputational damage to the council.</p>	The Council will amend its guidance and Code of Conduct to make explicitly clear, the considerations and actions expected of managers when personal relationships are declared between officers and contractors. The timescale suggested, reflects the consultation required with the Joint Trades Union and reporting policy changes to the relevant Council Committee.			30-Nov-2019	30-Nov-2019	Peter Hessett; Victoria Rogers	Angela Wilson	The two Strategic Leads will consider the required changes before discussions take place with the Joint Trades Union.
T&PSR/EAAP/190	<p>10. Reporting on Procurement Compliance Levels Senior officers should now establish and report to members on the full range of services where procurement procedures have not been followed and improvement actions should be monitored. Explicit reference should be made to breaches of the council's procurement regulations.</p> <p>Risk There is a risk that</p>	<p>1. The Annual Procurement Report will provide enhanced information as to levels of on and off contract spend.</p> <p>2. The Annual Governance Statement within the annual accounts will be enhanced to provide more information on issues and actions agreed to improve.</p>			12-Jun-2019	12-Jun-2019	Annabel Travers; Stephen West	Angela Wilson	<p>This action has two milestones with progress as follows:</p> <p>1. The 2019 Annual Procurement Report with the information required by section 18 of the <i>Procurement Reform (Scotland) Act 2014</i>, will be reported to Corporate Services Committee in May 2019. A report will be submitted to the Corporate Service Committee on a six-monthly basis showing off contract spend and measures</p>

	members are not provided with sufficient information to support them in their scrutiny role.								<p>for moving such spend on to contract.</p> <p>2. The draft Annual Governance Statement will be provided to Audit Committee on 12 June 2019 and thereafter to Council on 26 June as part of the draft Annual Accounts for 2018/19. The statement will include enhanced information regarding the levels of compliance within service areas and plans to minimise this going forward.</p>
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WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead - Resources

Audit Committee: 12 June 2019

Subject: Code of Good Governance and Annual Governance Statement

1. Purpose

1.1 The purpose of this report is to:

- Advise Committee of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance; and
- Invite Committee to consider the Annual Governance Statement that will be published in the Council's Abstract of Accounts.

2. Recommendations

2.1 The Committee is asked to:

- i) Note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance, together with the issues identified and improvement actions; and
- ii) Consider the detail of the Annual Governance Statement and approve the actions identified by management to improve the internal control environment.

3. Background

3.1 *Delivering Good Governance in Local Government: Framework*, published by CIPFA in association with Solace in 2007, set the standard for local authority governance in the UK. CIPFA and Solace reviewed the Framework in 2015 to ensure it remained 'fit for purpose' and published a revised edition in spring 2016. The current *Delivering Good Governance in Local Government: Framework* (CIPFA/Solace, 2016) has applied to annual governance statements prepared for the financial year 2016/17 onwards.

3.2 The concept underpinning the revised Framework is that it assists local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. This Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that:

- resources are directed in accordance with agreed policy and according to priorities;

- there is sound and inclusive decision making; and
 - there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.
- 3.3** In order to demonstrate a commitment to sound governance, local authorities are encouraged to publish a governance statement on an annual basis.
- 3.4** The annual governance statement is the formal statement that recognises, records and publishes a Council's governance arrangements as defined in the CIPFA/SOLACE Framework. The statement requires to be signed off by the most senior officer [Chief Executive] and the most senior member [Council Leader]. Clearly the signatories must be satisfied that the document is supported by reliable evidence.
- 3.5** Following the review of the Audit Committee, carried out in accordance with the contents of the CIPFA publication "*Audit Committees: Practical Guidance for Local Authorities and Police*" (2018 Edition)" a report was submitted to the Audit Committee meeting on 12 December 2018. One of the actions arising was to submit the draft Annual Governance Statement to the Audit Committee as a stand-alone document for consideration.

4. Main Issues

- 4.1** A revised local code was developed for the Council and agreed at the Audit and Performance Review Committee on 8 March 2017.
- 4.2** A Governance Report is produced annually and is based on an annual self-evaluation of compliance against the Council's Code of Good Governance.
- 4.3** The annual self-evaluation review for 2018/19 has been carried out by a group of Officers and has identified that current practice is mainly compliant against our revised Code of Governance, while identifying some areas for improvement. Areas for improvement are detailed within Appendix 1 as attached.
- 4.4** The draft Annual Governance Statement, attached as Appendix 2, details the key elements of the Council's governance framework, annual review process, improvement areas and overall opinion.
- 4.5** In terms of the Council's overall corporate governance arrangements, it is considered that, although there are some areas of work to be completed to ensure full compliance with the Local Code of Good Governance, the overall governance arrangements of the Council are considered to be sound. The Annual Governance Statement 2018/19 is informed by the self-assessment of compliance against the Local Code of Good Governance, the work of Internal Audit, External Audit and external inspection agencies and the Annual Assurance Statements provided by the Chief Executive / Strategic Directors / Strategic Leads (HSCP: Heads of Service). The Council's Annual

Governance Statement will be published within the Annual Accounts for the year ended 31 March 2019.

- 4.6** In relation to Procurement, an Internal Audit report provided to Audit Committee in December 2018 highlighted that a number of procurement processes had been completed without following the Council's Financial regulations. This was confirmed by an Audit Scotland review. Improvement plans from both audits have been agreed by management which aim to increase compliance and management processes.

5. People Implications

- 5.1** There are no personnel issues.

6. Financial and Procurement Implications

- 6.1** There are no direct financial or procurement implications arising from this report as all improvement actions will be managed from within existing resources.

7. Risk Analysis

- 7.1** There is a risk that a failure to maintain a local code and develop a framework to support the gathering and updating of the necessary evidence will leave the Council unable to produce a Governance Statement. The current approach to ongoing annual assessment of compliance and reporting to this Committee ensures that the Council can produce a meaningful Governance Statement.

8. Equalities Impact Assessment (EIA)

- 8.1** There are no issues identified.

9. Consultation

- 9.1** This report has been subject to consultation with appropriate Strategic Leads.

10. Strategic Assessment

- 10.1** This report relates to all five of the Council's Strategic Priorities.

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Stephen West
Strategic Lead - Resources
Date: 7 June 2019

Person to Contact: Colin McDougall, Audit Manager
Telephone (01389) 737436
E-mail: colin.mcdougall@west-dunbarton.gov.uk

Appendices: 1 – Code of Good Governance - Improvement Action Plan;
and
2 – Draft Annual Governance Statement

Background Papers: Report to Audit and Performance Review Committee (8
March 2017) – Revised Local Code of Good Governance;
and

Report to Audit Committee on 12 December 2018 (Audit
Committee Self-Assessment and reporting on audit
assignments)

Wards Affected: All Wards

**West Dunbartonshire Council Local Code of Good Governance
Improvement Action Plan for 2019–20**

<u>No.</u>	<u>Action Required</u>	<u>Responsible Officer</u>	<u>Due Date</u>
1.	Continue to review the effectiveness of Be the Best Conversations	Alison McBride	31 March 2020
2.	Increase the percentage of spend that CPU view as being compliant with Financial Regulations	Annabel Travers	31 March 2020
3.	Continue the implementation of the strategic improvement framework activity on benchmarking, including customer feedback and proof of “best value”	Amanda Coulthard	31 March 2020
4.	Consider approaches to identifying, reporting and monitoring wider partnership risk	Alison McBride	31 March 2020
5.	Improve reporting of failing KPI's to Members as appropriate	Amanda Coulthard	31 March 2020
6.	Embed sensitivity analysis in service level budget and service planning	Gillian McNeilly	31 March 2020

Annual Governance Statement

The Annual Governance Statement explains the Council's governance arrangements as it meets the requirements of the "Code of Practice for Local Authority Accounting in the UK" (the Code) and reports on the effectiveness of its system of internal control, including the reliance placed on the governance frameworks of our partners. It is included within the Council's Financial Statements to assure stakeholders on how the council directs and controls its functions and how it relates to communities in order to enhance transparency and scrutiny of the Council's activities.

Scope of Responsibility

West Dunbartonshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. It also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003.

In discharging this overall responsibility, the council's Members and Corporate Management Team (CMT) are responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk. The council has established an arms-length external organisation: West Dunbartonshire Leisure Trust – to deliver leisure services more effectively on the council's behalf, which reports regularly to Elected Members. From 1 July 2015 the West Dunbartonshire Health and Social Care Partnership was established to continue the development of the integration of social care and health services between the council and NHS Greater Glasgow and Clyde.

The Council has approved and adopted a Local Code of Corporate Governance ("the Local Code"), which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework: *"Delivering Good Governance in Local Government"*. The Local Code evidences the council's commitment to achieving good governance and demonstrates how it complies with the governance standards recommended by CIPFA. A copy of this Code is available from the council website at:

<http://www.west-dunbarton.gov.uk/media/4312582/wdc-local-code.pdf>

This statement explains how the council expects to comply with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirements for the Annual Governance Statement.

The Purpose of the Governance Framework

The governance framework comprises: the systems and processes; and culture and values - by which the council is directed and controlled and through which it accounts to and engages with communities. It enables the council to monitor the achievement of the strategic objectives set out in the Strategic Plan. It enables the council to consider whether those objectives have led to the delivery of appropriate and value for money services.

The council has put in place a system of internal financial control designed to manage risk to a reasonable level. Internal controls cannot eliminate risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal financial control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at the Council for the year ended 31 March 2019 and up to the date of the approval of the Statement of Accounts.

The Governance Framework

The main features of our governance arrangements are described in the Local Code but are summarised below:

Annual Governance Statement (Cont'd)

The Governance Framework (cont'd)

- the overarching strategic vision and objectives of the council are detailed in the Strategic Plan 2017/22, which sets out the key priorities of the council and key outcomes the council is committed to delivering with its partners, as set out in the Local Outcome Improvement Plan;
- Services are able to demonstrate how their own activities link to the council's vision and priorities through their Delivery Plans. Performance management and monitoring of service delivery is reported through service committees regularly. The CMT monitors performance information regularly. The council regularly publishes information about its performance;
- The West Dunbartonshire Community Alliance, which supports Community Planning West Dunbartonshire, represents the views of community organisations, communities of interest and geographical communities. In addition the council has an Engaging Communities Framework in place which sets out our approach to engaging with citizens, community organisations and stakeholders. Consultation on the future vision and activities of the partnership is undertaken in a range of ways, including seeking the views of the Alliance and through specific service consultations and the council actively engages with its partners through community planning arrangements;
- The council has adopted a Code of Conduct and associated employment policies for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members in a localised format. In addition, the council has in place a protocol on member/ officer relations and an inter-party protocol;
- The council operates within an established procedural framework which incorporates a scheme of delegation, standing orders and financial regulations. These describe the roles and responsibilities of Elected Members and officers and are subject to regular review. The council facilitates policy and decision making through the agreed committee structure;
- Responsibility for maintaining and operating an effective system of internal financial control rests with the council's Chief Financial Officer as Section 95 Officer. The system of internal financial control is based on a framework of regular management information, the Financial Regulations, administrative procedures (including separation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the council;
- The council's approach to risk management is set out in the risk management framework. A strategic risk register is in place and an update report on this is regularly submitted to the Corporate Services Committee. The approach is embedded within the council's strategic planning and performance management framework with regular reporting of risk management reported to service committees; and
- Comprehensive arrangements are in place to ensure members and officers are supported by appropriate training and development.

Review of Effectiveness

The council has a responsibility, at least annually, to review the effectiveness of its governance framework including the system of internal financial control. The review of effectiveness of the framework is informed by the work of the Corporate Management Team which has responsibility for the development, implementation and maintenance of the governance environment, a Chief Internal Auditor's annual report; and reports from the external auditors and other review agencies and inspectorates.

The council's current Code of Good Governance was approved at the Audit & Performance Review Committee on 8 March 2017. An assessment of the council's compliance with the Code of Good Governance was undertaken by a group of senior officers and the outcome of this assessment was reported to the Audit Committee on 12 June 2019.

Members and officers of the council are committed to the concept of sound governance and the effective delivery of council services. Each member of the council's Corporate Management Team presents an annual statement of assurance on the adequacy and effectiveness of control (including financial control), governance and risk management arrangements within their service area, which are considered by the Strategic Directors who provide a composite assurance statement for their Directorate areas.

Annual Governance Statement (Cont'd)

Review of Effectiveness (cont'd)

The Audit Committee performs a scrutiny role in relation to the application of the Code of Good Governance and regularly monitors the performance of the council's Internal Audit service.

In relation to the effectiveness of governance arrangements and systems of internal control for the council's group entities, the council places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) 2017, and reports to the Audit Committee. An annual programme of work is determined and undertaken by Internal Audit, approved by the Audit Committee, based upon an established risk based methodology. The Audit Manager provides an independent opinion on the adequacy and effectiveness of the council's System of Internal Financial Control. The Audit Committee performs a scrutiny role in relation to the application of PSIAS and regularly monitors the performance of the Internal Audit service. The council's Audit Manager (the council's Chief Internal Auditor) has responsibility for reviewing independently and reporting to the Audit Committee annually, to provide assurance on the adequacy and effectiveness of the code and the extent of compliance with it.

It is our view that the council has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify areas of weakness. This is corroborated by an annual assurance statement prepared by the Audit Manager stating that reasonable assurance can be placed upon the adequacy and effectiveness of the council's internal control systems.

The system of governance (including the system of internal control) can provide only reasonable and not absolute assurance that the assets are safeguarded, the transactions are authorised and properly recorded, that material errors or irregularities are either prevented or would be detected within a timely period and that significant risks impacting on the achievement of the council's objectives have been mitigated. The following main issues and areas for improvement during 2019/20 have been identified through the annual assurance statements received from either Strategic Directors or Strategic Leads:

Improvement Area 2019/20	Responsible Officer
Continue to improve the level of spend which is compliant with the Council's Financial Regulations	Strategic Leadership Team
Continue to implement the Contract and Supplier Management Policy	Procurement Manager
Review of processes and procedures for Internal Audit's approach to investigations	Audit Manager
Further develop Fraud Risk Assessment process	Audit Manager
Implementation of actions identified in the Building Standards Action Plan	Strategic Lead - Regulatory
Further develop the Workforce Management System	Business Support Manager
IT Infrastructure improvements	ICT Manager
Ensure policies and strategies are compliant with new code of practice, Well Maintained Highways	Roads & Transportation Manager
Maintenance of HRA housing rental income stream following full rollout of Universal Credit and other welfare reforms	Strategic Lead – Housing & Employability
The delivery of a whole system approach to preventing homelessness including the provision of sustainable housing support solutions.	Strategic Lead, Housing & Employability
Identify opportunities to maximise collaborative working to improve delivery of the roads service	Shared Head of Service (Roads & Transportation)
Best Value Assurance Plan – Capital Projects. Develop Action Plan following Audit Scotland recommendations.	Strategic Lead - Regeneration
Audit Fire Alarm Systems – Implement Action Plan	Strategic Lead - Regeneration

Annual Governance Statement (Cont'd)

Review of Effectiveness (cont'd)

Improvement Area 2019/20	Responsible Officer
Improve monitoring and review arrangements for the Pupil Equity Funding and Care Experienced Children's Fund to ensure full budget spend and delivery of Attainment Scotland Fund Outcomes	Strategic Lead – Education, Learning & Attainment
Consolidation of Procurement and Commissioning arrangements ensuring compliance and efficiencies.	West Dunbartonshire Health and Social Care Partnership (HSCP) – Heads of Service
Continue to develop plans in response to the ageing population	Head of Health and Community Care
Review of Learning Disability Service to improve on ways of working to ensure the service is fit for the future demands	Head of Mental Health, Addictions & Learning Disabilities
Improved case recording and assessment for children and families who receive statutory social work services.	Head of Children's Health Care and Criminal Justice
Further efforts to reduce absence, supporting both staff wellbeing and containing costs	Chief Officer - HSCP

In the 2017/18 Annual Governance Statement officers identified a range of areas for improvement during 2018/19. The following table provides an update on progress with these with a number having been completed or are areas which continue to have ongoing focus.

Improvement Area 2018/19	Responsible Officer	Status	Comments
Develop Fraud Risk Assessment process	Audit Manager	Ongoing	Process developed - will be further refined during 2019/20
Create Fraud Integrity Group	Audit Manager	Complete	First meeting arranged
Continue to ensure Public Service Network compliance and monitor ICT security whilst reducing manual effort involved	Manager of ICT	Complete	Accreditation now obtained until 18 February 2020
Implement the Contract and Supplier Management Policy	Procurement Manager	Ongoing	Corporate Services Committee approved Policy. Roll out as contacts are procured
Review Officers' Scheme of Delegation	Strategic Lead - Regulatory	Complete	Revised Scheme approved by Council in August 2018 and issued in September 2018
Develop training and awareness for the General Data Protection Regulation	Manager of Legal Services	Complete	An awareness programme was undertaken
Further develop the Workforce Management System	Business Support Manager	Ongoing	A number developments implemented in 2018/19 more are planned during 2019/20
Continue to deliver against the council's Employee Wellbeing Strategy	Strategic HR Manager	Ongoing	Progressed during 2018/19, will continue during 2019/20
Continue to embed a culture of strong safety conscious management	Section Head – Risk and Health & Safety	Ongoing	Progressed during 2018/19, will continue during 2019/20
Implement the School Governance and Regional Collaborative Improvement Structures	Strategic Lead – Education, Learning & Attainment	Complete	Improvement Collaborative now established as a subsidiary group to the Glasgow City Region Cabinet
Review and implement organisational scheme for information management	Manager of Legal Services	Complete	Scheme of Information Governance has been agreed

Annual Governance Statement (Cont'd)

Review of Effectiveness (cont'd)

Improvement Area 2018/19	Responsible Officer	Status	Comments
Implement revised processes for prevention of arrears and early intervention for those struggling with their rental payments	Strategic Lead – Resources; Strategic Lead – Housing & Employability	Complete	Housing Officers now responsible for pre-tenancy arrears prevention and early intervention. Several schemes developed or revised to assist tenants struggling with poverty, including establishment of a Tenancy Sustainment and Hardship fund
Within Social Care, develop robust commissioning and procurement arrangements with external providers across a range of services	West Dunbartonshire HSCP – Heads of Service	Ongoing	Report to HSCP Board in May 2019 detailing approaches required and planned.
Develop plans in response to the ageing population	Head of Health and Community Care	Ongoing	Programme of frailty assessments implemented. HSCP has developed and agreed a plan to create a Focussed Intervention Team, (a multi-disciplinary team to respond rapidly to people in their own homes, suffering an exacerbation in their illness or due to frailty)

The council continues to recognise the need to exercise strong management arrangements to manage financial pressures common to all local authorities and the Chief Finance Officer will continue to provide regular updates to council on this subject, including a revised long-term finance strategy.

As stated above a self-evaluation review of the council's revised Code of Good Governance has identified that current practice within the council is mainly compliant although there are some areas for improvement including the following main themes:

- Embedding “Be the Best” conversations;
- Partnership risk management;
- Procurement;
- Planning and performance improvement; and
- Information Governance.

In relation to **Procurement**, an Internal Audit report provided to Audit Committee in December 2018 highlighted weaknesses in the Council's procurement arrangements within Roads and Greenspace in that a number of procurement processes had been completed without following the Council's Financial Regulations. This was confirmed by an Audit Scotland review which also identified weaknesses in the controls in place to monitor revenue spend consistently against contracts across all services, and for identifying and managing potential conflicts of interest relating to staff involved in procurement activity. Improvement plans from both audits have been agreed by management which aim to increase compliance and management processes. A previous Internal Audit report had also highlighted improvement action required in relation to Fire and Security Alarms contracts.

As part of the planned Internal Audit Plan for 2019/20 a follow-up audit on the agreed action plans from the above audit and previous audits where procurement had been identified as an area for improvement has been undertaken and has found that in general audit actions have been implemented by management though within Roads and Greenspace while there have been

Annual Governance Statement (Cont'd)

Review of Effectiveness (cont'd)

improvements in practice, there are a number of further improvements required. The follow-up Internal Audit report has therefore produced a number of further recommendations.

The annual Procurement Report for 2019 was reported to the Corporate Services Committee on 22 May 2019 advising that for regulated spend in 2018/19 79.7% was compliant with Financial Regulations. It was also reported that for all spend above £2,000 (spend above which specific approaches to procurement should be followed per the Financial Regulations) for 2018/19 77.2% complied, compared to 72% in 2017/18. A target for 2019/20 has been set at 90%. [Procurement Annual Report 2019](#)

The report provided details, as required by legislation, of areas of non-compliance, together with information on approaches that will be used to increase levels of compliance in 2019/20.

In Assurance Statements provided as part of the process to generate this Statement all service areas have identified procurement as an area of improvement in 2019/20.

The most significant areas (values greater than £1m) of non-compliance identified were as follows:

Service Area	Annual Spend 2018/19
Housing Support Services	£9,184,629
Children's Homes	£4,202,579
Disability Care Services	£3,771,492
Home Care	£1,958,847
Advice and Support Services	£1,381,523
Building Materials Suppliers	£1,195,140

Internal Audit has recently reported to Audit Committee its findings in relation to a planned audit on Tendering and Procurement in Social Care (HSCP) which was included in the 2018/19 audit plan at the request of HSCP Chief Officer. The report has identified a number of recommendations for improvement. The Internal Audit report has highlighted that a range of services are procured within the HSCP that are not fully compliant with the Financial Regulations, while recognising the different procurement requirements within the HSCP in relation to the needs of service users. It is recognised therefore that improvements are required to formalise these contractual arrangements and the HSCP and procurement team are making progress to improve levels of compliance. Progress will be monitored, reported and scrutinised by the HSCP Audit Committee throughout the coming year.

Best Value Assurance Report

Audit Scotland reported a Best Value Assurance Report on West Dunbartonshire Council to the Accounts Commission on 28 June 2018 which contained five recommendations, progress against which is summarised below:

Audit Scotland recommendation area	Comments
Reviewing project management processes	Complete – existing programme management guidance will be subject to ongoing review.
Further development of workforce plans	On track – 3 of 4 milestones completed final milestone due by 31/8/19. Trend analysis and corporate training needs completed as planned and workforce planning completed alongside delivery plans.
Staff absence levels	On track – 4 of 5 milestones complete, final element to embed lean process improvement due to be completed by 31 October 2019.
Further developing the role of the community alliance	The new Community Empowerment Strategy will be completed by 30 June 2019 with subsequent approval by the Council and Community Empowerment West Dunbartonshire. Anticipated that this action will be fully delivered by 30 November 2019, later than originally planned.
Cross-party working amongst councillors to address the financial challenges	Complete - Leaders from all 3 groups have agreed a way forward on this activity.

Annual Governance Statement (Cont'd)

Review of Effectiveness (cont'd)

Progress on the implementation of these actions has been reported to Members on an ongoing basis and most recently to Audit Committee on 12 June 2019.

Health and Social Care Integration

The council, as the funder of the Social Care services within the West Dunbartonshire Health and Social Care Partnership (HSCP) has an interest in the governance arrangements within the HSCP. Internal Audit arrangements for the HSCP is provided jointly by the council's Internal Audit service and the Health Board's Internal Audit Service, with the council's Internal Audit service providing audit arrangements for social care services and the general oversight of the HSCP's governance arrangements.

The HSCP has arrangements in place to review its own ongoing compliance with the revised Code of Governance. Due to the council's role as social care service provider Internal Audit's process outcomes on such services are reported to the council's Audit Committee as well as that of the HSCP. The Chief Social Worker provides council with an annual report on the performance of the HSCP.

The financial arrangements for the council's funding to the HSCP are aligned and budget processes run parallel to ensure that appropriate budgets for the HSCP are aligned with council policy and budgeting approaches, particularly in relation to ensuring any efficiency targets for the HSCP funding from the council are planned for and appropriate efficiencies are approved by the HSCP. On an ongoing basis council continues to receive budgetary control information in relation to HSCP services funded by the council.

Compliance with Best Practice

Statement on the role of the Chief Financial Officer in local government

The council complies with the requirements of the CIPFA Statement on "*The Role of the Chief Financial Officer in Local Government 2010*". The council's Chief Financial Officer (Section 95 Officer) has overall responsibility for the council's financial arrangements, and is professionally qualified and suitably experienced to lead the council's finance function and to direct finance staff.

Statement on the role of the Head of Internal Audit in Public Service Organisations

The council complies with the requirements of the CIPFA Statement on "*The Role of the Head of Internal Audit in Public Service Organisations 2019*". The council's Chief Internal Auditor has responsibility for the council's Internal Audit function and is professionally qualified and suitably experienced to lead and direct the council's Internal Audit staff. The Internal Audit service generally operates in accordance with the CIPFA "Public Sector Internal Audit Standards 2017".

Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2018/19 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principle objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment with plans in place to address improvement areas.

Jonathan McColl
Leader of the Council
Date: xx June 2019

Joyce White
Chief Executive
Date: xx June 2019

Stephen West
Strategic Lead – Resources
Date: xx June 2019