








## Appendix 3 External Audit Reports


Generated on: 14 March 2019

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

### Project 23. 2017/18 Annual Audit Report


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/EAAP/171	<p><u>2. Remuneration Report disclosure</u> The table in the Remuneration Report showing employees who earned over £50,000 indicates that the increase in the number shown from last year to this year is due to 14 payment runs in 2017/18. This table has been calculated on a cash basis and should have been calculated on an accruals basis.</p> <p><b>Risk</b> The table does not accurately</p>	Process will be changed to undertake on an accruals basis		<div><div>50%</div></div>	31-May-2019	31-May-2019	Gillian McNeilly	Action is on target to be completed by the deadline - as part of the final accounts process.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	<p>reflect those employees who earn over the threshold for disclosure in the remuneration report.</p> <p><b>Recommendation</b> The Council should ensure that satisfactory arrangements are put in place to produce this table on an accruals basis, in line with the rest of the Remuneration Report.</p>							
T&PSR/EAAP/172	<p><u>3. Group boundary assessment and basis of combination</u> The trust funds and common good fund have not been accounted for as subsidiaries. As the Council is the sole trustee for these funds, this indicates that the incorrect accounting treatment is being applied within the group financial statements. This is a disclosure adjustment only and we have accepted this treatment for 2017/18.</p> <p><b>Risk</b> The incorrect accounting treatment is being applied for components within the group financial statements.</p> <p><b>Recommendation</b> Management should undertake an annual group boundary assessment to identify any changes within the group for the year.</p>	Process and presentation will be updated.		<div><div>0%</div></div>	31-May-2019	31-May-2019	Gillian McNeilly	This action is on target for being completed by the deadlines date - as part of the year end process.


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	Officers should also review the basis of combination of entities included within the assessment.							
T&PSR/EAAP/173	<p><u>4. Untaken annual leave accrual</u> (b/f) As in previous years, our review of the untaken annual leave accrual identified an error within the calculations. The net effect resulted in an increase of £0.140 million.</p> <p><b>Risk</b> The annual leave accrual is not properly calculated.</p> <p><b>Recommendation</b> The Council should review its procedures for calculating the annual leave accrual.</p>	A further review of procedures for calculation and reviewing will take place to ensure the annual leave accrual is calculated accurately.		<div><div></div>0%</div>	31-Mar-2019	31-Mar-2019	Gillian McNeilly	Action is on target to be completed by the deadline.

## Local Scrutiny Plan 2018/19



### 1. Housing and Homelessness

Code & Title	Status Icon	Progress Bar	Due Date	Ownership Assigned To	Latest Note
H&E/1819/HD&H/011 Deliver the Scottish Social Housing Charter outcomes		<div><div>83%</div></div>	31-Mar-2019	John Kerr	Action on track with 5 of the 6 milestones now completed. Final milestone relates to the implementation of our Charter Improvement Plan and it is expected that this will be completed within target timescale.

### 2. Absence Levels

Code & Title	Status Icon	Progress Bar	Due Date	Ownership Assigned To	Latest Note
P&T/1819/SHR/02 Continue to implement the Council's Employee Wellbeing Strategy.		<div><div>66%</div></div>	31-Mar-2019	Louise Hastings	This action has 12 milestones, 8 of which are complete (quarterly monitoring of Occupational Health/Counselling contracts; development/implementation of themed actions by Employee Wellbeing Group; and development of improved absence recording functionality on the workforce management system) and none of which are outstanding. All actions will be achieved by the due date and the award of OH and Employee Counselling contracts will take place in Q1 2019/2020.

### 3. Financial sustainability

Code & Title	Status Icon	Progress Bar	Due Date	Ownership Assigned To	Latest Note
RES/1819/013 Provide timely and accurate budgetary control reporting for Council and associated bodies		<div><div>88%</div></div>	31-Mar-2019	Gillian McNeilly	P11 BCR is due reported to Council on 27 March 2019 which will complete this action.
RES/1819/014 Report agreed savings options and management adjustments through the budgetary control process		<div><div>88%</div></div>	31-Mar-2019	Gillian McNeilly	Period 11 BCR is due to be reported to Council on 27 March 2019 which will complete the action.

