






Appendix B



Internal Audit Reports (Previously Issued)

Generated on: 11 September 2013









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

Project 17.Housing - Terminations, Transfers etc. (Report Issued March 2011)






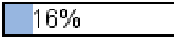
Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>12. Office Manual</u> An Office Manual detailing the correct procedures to be used should be made available to all staff for reference purposes, thus ensuring that duties and responsibilities are operated correctly and not confused. This should include possible risks if correct procedures are not adhered to. (Low Risk)	Procedures will be updated and centralised ensuring that an Office Manual is available to all staff.			29-Apr-2011	29-Apr-2011	Janice Lockhart	Discussions are on going as to how we implement the Housing Options agenda given the impact of Welfare Reform on the Homelessness budget. All procedures are held on the X drive and audit checks are in place to ensure that staff follow agreed procedures.


Project 24. Computer Audit - Saffron System (Report Issued August 2011)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Saffron Ownership</u> We recommend that management ensure that ownership of the Saffron system is allocated to HEED. Senior management within the department should be responsible for making key decisions regarding strategic decisions for the development and operation of the system. (Medium Risk)	Agreed – current named HEED Service Manager is Janice Lockhart, Homelessness and Allocations Manager A key element in the ICT Securitisation Project Option Appraisal is the replacement/renewal of Saffron which will be examined as an integral part of that project.			31-Mar-2014	31-Mar-2014	Helen Turley	The estimated date for knowing whether we have been allocated funding via Securitisation is March 2012 (thereafter we would specify, tender, procure and implement a replacement system - probably a 2 year project).
<u>2 (b) Procedure Manuals - Housing</u> We recommend that procedural manuals for each module of Saffron are produced in order that the use of each module is standardised within the teams managing the module. This will assist with training new staff. We also recommend that the existing procedures are subject to regular review and update to confirm that they are consistent with current working practices. (Low Risk)	The Housing and Community Safety Service will develop a comprehensive procedure manual once the housing allocations staff are co-located.			31-Mar-2012	31-Mar-2012	Janice Lockhart	Discussions are on going as to how we implement the Housing options agenda given the impact of Welfare Reform on the Homelessness budget. All current procedures are held on the X drive and audit checks are in place to ensure that staff follow agreed procedures
<u>15 (b) Saffron Continuity Planning - Homelessness</u> We recommend that management ensure business continuity plans are developed for all areas reliant on the Saffron system. The plans should	A Business Continuity Plan will be developed for the homelessness module.			31-Mar-2012	31-Mar-2012	Janice Lockhart	The development of business continuity plans continues to be discussed at the Housing Management team meetings




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consider all scenarios which could impact on the ability of the department to perform their role. For example, loss of access to offices, loss of system access etc. We also recommend that once the plans are developed, management ensure they are subject to regular testing to confirm that they support the response to a disaster. (High Risk)							


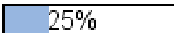




Project 48. Housing - Repairs & Maintenance S.020.13 (Report Issued October 2012)


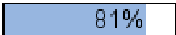


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Procedures Manual</u> A fully comprehensive procedures manual should be produced and made available to all employees. (Medium Risk)	Maintenance and Repairs recognise a procedures manual is essential to ensure an efficient service is provided and will endeavour to introduce this as soon as practically possible.			31-Dec-2013	31-Dec-2013	Martin Feeney	Support assistant manual has been issued, work is progressing on the maintenance and repair officer manual and will be issued by end of May 2013
<u>3. a) Contractors</u> All contractors used must be on the list maintained by the Health & Safety officer of contractors who are Health & Safety pre qualified. (Low Risk)	Some specialist contractors may not have been through the Council's PQ H&S process and we will ensure that these apply and qualify before tenders exercises are carried out.			31-Oct-2013	31-Oct-2013	Martin Feeney	
<u>3. b) Contractors</u> Contractors should tender for work where applicable. (Low Risk)	We regularly review the value, volume and type of work where it is necessary to engage sub			31-Oct-2013	31-Oct-2013	Martin Feeney	Contracts that require tenders have been identified

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	contractors. Moving forward we will endeavour to have contracts in place for all work where it is necessary to use contractors to complete.						
<u>6. Independent Check of Invoices</u> Invoices should be independently checked before being issued. (Low Risk)	Permission levels within the Agresso system are being reviewed to ensure appropriate checking is carried out.		<div>0%</div>	31-Mar-2013	31-Mar-2013	Alan Young	

Project 50. NDR Liability 2013 (Report Issued December 2012)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Management Review of Reliefs / Exceptions</u> Controls should be introduced to ensure that reports of the total value of reliefs and exemptions granted are regularly produced and reviewed by management. These should be compared with historical and budgetary information. (Medium Risk)	There are currently checks carried out comparing charges and transactions in terms of budgetary/cash flow during the year. Review will be undertaken to establish if additional comparisons add additional value to the process.		<div>50%</div>	30-Jun-2013	30-Sep-2013	Karen Shannon	Sample review of reliefs applied will be checked when completing the mid year estimate return to Scottish Government.
<u>3. Procedures Manual</u> Management should prepare a procedures manual detailing all key tasks to be carried out by NDR staff. (Medium Risk)	A formal procedures manual will be prepared.		<div>10%</div>	30-Sep-2013	30-Sep-2013	Karen Shannon	This action is the same as CED/EAAP/054. Hence duplicated on system.
<u>4. Annual Report to Council of Discretionary Relief</u> Senior management should	Management will review decisions undertaken at Committees and/or		<div>0%</div>	30-Jun-2013	13-Jan-2014	Karen Shannon	Target date expected to be achieved.

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ensure compliance with the requirement to produce an annual report to members detailing the discretionary relief of rates awarded during the previous financial year. (Low Risk)	Council for NDR and if appropriate will ensure that the annual report to Committee and/or Council will be submitted in line with previously agreed decisions.						
<u>5. Discretionary Relief Policy</u> The Council's Discretionary Relief Policy should be reviewed including the formula used to calculate the 'sporting element'. (Medium Risk).	Management will review the policy and if deemed necessary will make recommendations to the appropriate Committee, Council or CMT for consideration.			30-Jun-2013	30-Sep-2013	Karen Shannon	A review of the discretionary relief policy is underway and a proposal, including this will be submitted to the committee. Planned for November CSC.
<u>10. Variable Discretionary Relief</u> Management should ensure that organisations are aware of their full entitlement to reliefs such as discretionary relief and claims under the small business bonus scheme. This should include the publication of appropriate information on the Council website. (Low Risk)	A review of the information that should be made available will be undertaken and the documentation will be updated on the Council's website.			30-Jun-2013	27-Aug-2013	Karen Shannon	Documentation has been drafted and is on the test website for final sign off.
<u>11. Supervisory Checks</u> Management should consider carrying out supervisory checks on the granting of Small Business Bonus Scheme awards and empty property relief. (Medium Risk)	Sample checks are currently undertaken by the section leader but not for the Small Business Bonus Scheme. A review of any additional processes within the system to assist with this will be tested and consideration will be given as to added value in performing this additional check.			30-Sep-2013	30-Sep-2013	Karen Shannon	Sample review of reliefs applied will be checked when completing the mid year estimate return to Scottish Government.

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<u>12. Review of Reliefs</u> Management should ensure that a risk based review timetable is followed to avoid the award of reliefs to organisations or persons who are no longer eligible. (Medium Risk)	Management will consider the implications of the risks attached to reliefs not being reviewed and will put in place appropriate actions to minimise any risk.			31-Dec-2013	31-Dec-2013	Karen Shannon	Sample review of reliefs applied will be checked when completing the mid year estimate return to Scottish Government. All reliefs except SBB are checked once a year to ensure that they are still applicable to the organisation.
<u>13. Implementation of Electronic Data Management</u> Management should review the reasons for non implementation of the electronic data management system in NDR and take appropriate action to progress the matter. (Low Risk)	Management will review the workload within the section and prioritise workload accordingly to provide the best use of resources and to minimise the risk within the section.			30-Jun-2013	30-Aug-2014	Karen Shannon	This actions is having to be reprioritised due to other service priorities