






Appendix B


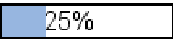


Internal Audit Reports (Previously Issued)



Generated on: 26 February 2014





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

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	This has been discussed at the Housing Management team. All Saffron development issues are discussed with the Head of Housing.
<u>2 (b) Procedure Manuals - Housing</u> We recommend that procedural manuals for each module of Saffron are	The Housing and Community Safety Service will develop a comprehensive procedure manual once			31-Mar-2012	31-Mar-2012	Janice Lockhart	Please see previous update. With the emphasis on reducing paper within offices, clarification has been sought as to whether this action

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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 allocations staff are co-located.						remains relevant. We are in the process of making changes to the Saffron Allocations system and all staff will have access to new procedures as and when the system changes are implemented.
<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 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)	A Business Continuity Plan will be developed for the homelessness module.			31-Mar-2012	31-Mar-2012	Janice Lockhart	Please see previous update. The Homelessness service no longer uses Saffron. Continuity planning has been discussed with the software provider - AVD




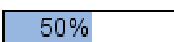

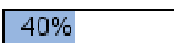

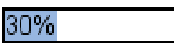
Project 48. Housing - Repairs & Maintenance S.020.13 (Report Issued October 2012)



Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>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 contractors. Moving forward we will endeavour to have contracts in place for all work where it is necessary to use contractors to complete.		 16%	31-Oct-2013	31-Mar-2015	Martin Feeney	Timeframe has required to be extended mainly due to availability of procurement resources. We will continue to work towards having contracts in place for all works undertaken by sub contractors. In the meantime we will limit as far as possible the use of sub contractors, where it is necessary to engage contractors officers will continue to adhere to the Council's standing orders and procedures in place when engaging sub contractors.

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


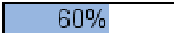
Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>3. Procedures Manual</u> Management should prepare a procedures manual detailing all key tasks to be carried out by NDR staff. (Medium Risk)	A formal procedures manual will be prepared.		 70%	30-Sep-2013	30-Jun-2014	Karen Shannon	Other service priorities took precedent on this action and it was reprioritised in line with the requirements of the service.

Project 54. Estates Section of Asset Management (Report Issued March 2013)



Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>2. Filing System</u> It is recommended that consideration be given to transferring to a computerised system. (Medium)	The section holds details of the property portfolio on a computerised spreadsheet that is updated on a monthly basis. Consideration is being given to a computerised filing system for all property files and emails in accordance with council policy currently being developed.			31-Mar-2014	31-Mar-2014	Stuart Gibson	All files are now back scanned and held electronically on the X drive and a temporary filing system created. A resource has now been established within ICT to assist in developing a EDMS and we are exploring the options and methodology of creating a bespoke system
<u>3. Commercial Property Policy</u> It is recommended that the Commercial Properties Section complete policy documents for adoption by the Council. (Medium)	Policy and procedural documentation for all functions will be developed.			31-Mar-2014	31-Mar-2014	Stuart Gibson	Procedures are now written for leases; rent reviews; assignation; surrenders and termination of leases
<u>4. Sales by Open Market Tender</u> It is recommended that the disposal procedures be amended to include a section that would address the situation where bids are considered unacceptable. (Medium)	Our sales particulars state that the Council is not obliged to accept the highest or any offer which covers this eventuality. An amendment will be made to the procedures document.			31-Jul-2013	31-Mar-2014	Stuart Gibson	A procedure is planned to be included within the Commercial Property policy to cover this
<u>6. Rent Charges</u> It is recommended that there should be a regular reconciliation between the income from the Debtors system and the anticipated income per the Estates Portfolio, which would highlight any errors.	This has been an error – the policy and procedural document mentioned in 3 above will provide for this eventuality.			31-Mar-2014	31-Mar-2014	Stuart Gibson	A review of our portfolio against bad debt and Agresso system has recently been completed which alerted surveyors to minor changes being required. A procedure is proposed to be included in our Commercial Property Policy

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
(Medium)							
<u>14. Expiry of Leases</u> It is recommended that the surveyors complete a standard form to confirm that: <ul style="list-style-type: none"> · the property has been visited · whether or not it has been left in satisfactory condition · utility meter readings have been taken · any repairs required · the property has been vacated and the keys returned. (Medium)	This will be dealt with under the policy and procedural document to be produced under 3 above.			31-Mar-2014	31-Mar-2014	Stuart Gibson	A procedure has been prepared for inclusion in the Commercial Property Policy


Project 56. Council Tax Billing (Report Issued March 2013)



Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>2. Data Back-Up Tape security</u> It is recommended that back-up is held in fireproof containers. (Low)	Discussions are currently taking place with East Dunbartonshire Council regarding reciprocal arrangements for data storage. Storage will be in properly secure and fireproof containers.			31-Mar-2014	31-Mar-2014	Damien Lynn	Modernisation Project may still impact this (disk to disk storage?). Alternative options have also been passed to Patricia Marshall for her consideration, see http://www.thesafeshop.co.uk/products/phoenix-fire-ranger-1514e.html for example of type of solution being proposed for both Rosebery Place and Bridge Street. Patricia has now asked if we could look into sharing existing safes across the councils if possible too.

Project 57. Main Accounting 12/13 (Report Issued June 2013)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>2(b) Cash Receipting Suspense Account Reconciliation</u> It is essential that the Cash Receipting Suspense Account reconciliation is done for WDC and the Leisure Trust separately, in order that compensating errors between the two are identified and rectified. Medium Risk	Action will be taken to complete the WDC/Leisure trust reconciliations separately from 31/3/13.		<div><div>45%</div></div>	01-Sep-2013	31-May-2014	Gillian McNeilly; Karen Shannon	The backdating of this reconciliation is ongoing and will be completed during the year end processes
<u>7(c) Financial Regulations and Written Procedures</u> Agresso staff should be properly trained regarding their use of Agresso. Medium Risk.	A survey of Agresso users will be undertaken to identify Agresso training needs and appropriate training will be provided.		<div><div>95%</div></div>	31-Dec-2013	31-May-2014	Adrian Gray; Gillian McNeilly; Arun Menon	Agresso training around financial regs is complete; Creditors is nearly complete. However Debtors training has not yet commenced on account of a system review by Liberata which has proposed various changes to system. It is advised that the training is done once the changes have been implemented on the new procedures rather than current.

Project 58. Contract Requirements - Schools (Report Issued July 2013)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>6. Increase to Janitors' Pension Contributions</u> The PPP Schools Monitoring Officer should ensure that pension contribution reconciliations between notional and actual	<ul style="list-style-type: none"> PMO will confirm formally with BAM FM that no reconciliation payment had been due to the Authority since 27th June 2011. Formally request a 		<div><div>15%</div></div>	31-Aug-2013	10-Dec-2014	Stephen Ross	Reconciliation Statement has been requested from BAM FM, and PMO still awaiting a response. A full scheme valuation is carried out every 3 years and the last was carried out

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employer's contributions are obtained from the contractor in respect of the contract years since 27 June 2011 and that the appropriate financial adjustments are made. Medium Risk.	response from BAM FM annually at the end of each Contract Period end, regarding any such reconciliation payment due from each party.						November 2011. The next full valuation is March 2014, and details released November 2014.
<p><u>9. Utilities Reconciliation Statement</u></p> <p>The PPP Schools Monitoring Officer should remind the contractor of their responsibility to provide a Utilities Reconciliation Statement to the Council within 30 business days of the end of the contract year (31 March) and ensure that it is received as soon as possible. In addition, he should ensure that any monies due to or by the Council in respect of achievement or non achievement of agreed consumption targets are settled in accordance with the Project Agreement. Medium Risk.</p>	<ul style="list-style-type: none"> Contractually a reconciliation exercise should have been undertaken April 2013, covering the period from utilities normalisation exercise ending to the end of the Contract Year. Supplied 'benchmarking' figures from the contractor were not submitted to the Authority until April 2013. Confirmation of these figures checked by the Authority's Energy Officers was agreed June 2013. Formal acceptance of the figures to the contractor June 2013. PMO will formally request a reconciliation statement covering the period November 2012 to March 31st 2013 from BAM PPP. 			31-Aug-2013	01-Apr-2014	Stephen Ross	Reconciliation Statement requested from BAM FM. PMO still awaiting a response. Utilities usage/KPI's are set and determined on a full years data/meter readings. The anniversary of this occurs at the end of November 2013. BAM FM will then collate the figures and issue results, with a determination of any reconciliation payment due. Negotiations with BAM FM on-going regarding payment due.