







Appendix B Internal Audit Reports (Previously Issued)


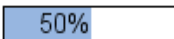

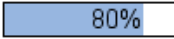
Generated on: 29 May 2014

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



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 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.	<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 response from BAM FM annually at the end of each Contract Period end, regarding any such reconciliation payment due from each party. 		<div><div>50%</div></div>	10-Dec-2014	10-Dec-2014	Stephen Ross	A full scheme valuation is carried out every 3 years and the last was carried out November 2011. The next full valuation is March 2014, and details released November 2014. 13/03/14 Email sent to SPV/BAM FM enquiring on March preview, and that all necessary WDC input submitted. 02/05/14 Update raised as an agenda item within Project Liaison Committee (WDC/BAM FM/BAM PPP).



Project 60. Procurement Corporate Function 13-14 (Report Issued December 2013)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Procurement Risk Register</u> The action identified to mitigate the risk of suppliers failing to perform to agreed standards should be implemented ie. Implement strategic sourcing toolkit. Low Risk	Agreed. This is an action in our 2013/14 Service Plan and development and delivery will continue into 2014/15.			31-Dec-2014	31-Dec-2014	Angela Salmons	The supplier relationship management policy and process was developed last year and approved in March 2013. This is now being rolled out to all departments and key strategic suppliers are being selected to work with. This action will carry into 2014/15.
<u>2. Monitoring of Procurement Spending</u> Procurement should monitor the volumes / quantities of goods procured in order to assess levels of demand and investigate instances of increase. Low Risk	At the moment this is done as and when a tender is being developed for market. We have an action in our 2013/14 Service Plan to develop reports in this area and this will continue into 2014/15.			31-Dec-2014	31-Dec-2014	Angela Salmons	As noted in the report comments, this is part of the tender process for each area and will be done at the point of each tender. The remaining aspect is to develop a report from the system which shows the demand. This action will carry into 2014/15.

Project 61. CHCP Excursions S.014.13 (Report Issued December 2013)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Excursions Policy</u> CHCP should participate in a working group to produce a policy to comply with the framework published by the Scottish Government and record the associated risk. (Medium Risk)	CHCP will participate in a working group to produce a policy to comply with the framework published by the Scottish Government.			31-Dec-2014	31-Dec-2014	Paula Godfrey	

Project 62. Educational Excursions S.014.13 (Report Issued December 2013)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Excursion Policy to be Updated</u> The Education department should participate in a working group to update the policy to comply with the framework published by the Scottish Government. (Medium Risk)	The Education department will participate in a working group to update the policy to comply with the framework published by the Scottish Government.		<div>0%</div>	31-Dec-2014	31-Dec-2014	Laura Mason	On track to be completed by December 2014 as planned.
<u>7. Risk Not Included in Risk Register</u> Education should record the risk presented to the department by excursions and show that they manage / mitigate the risks. (low Risk)	Education Excursion Risk Register to be implemented.		<div>0%</div>	31-Dec-2014	31-Dec-2014	Laura Mason	On track to be completed by December 2014 as planned.