Supplementary Agenda

Audit Committee

Date: Wednesday, 26 September 2018

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Time: 10:00

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

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

Dear Member

Item to Follow

I refer to the agenda for the above Meeting of the Audit Committee which was issued on 12 September 2018 and now enclose a copy of the undernoted item which was not available for issue at that time.

Yours faithfully

JOYCE WHITE

Chief Executive

Undernote:-

Item to Follow

5   **AUDIT ACTION PLANS**   53 - 85

    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.

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
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: 20 September 2018

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead - Resources

Audit Committee: 26 September 2018

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; and
- Progress made against action plans previously issued contained within Internal Audit and External Audit reports.

2.   Recommendations

2.1   It is recommended that Members consider and note the contents of this report.

3.   Background

3.1   When audit reports are issued by External 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 Local Scrutiny Plan for 2018/19.

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 4.6.

4.3   Project 135: Burial Grounds / Crematorium (Report Issued August 2018)
The audit tested the following areas in relation to:
- Review of the Business Continuity and Mass Fatality Plans;
- Completion of application forms for cremations and burials;
- Consistency of information across files and computer systems;
- Accuracy of charges and raising of debtor accounts; and

- Review of cremation processes.

The key actions identified are required to mitigate risks in relation to:
- Ensuring that Business Continuity Plan and the Mass Fatalities Plan are up to date.

4.4 <u>Project 136: Central Repairs & Maintenance Budget (Report Issued September 2018)</u>
The audit tested the following areas in relation to:
- Policies and procedures;
- Budget control and monitoring; and
- Profess transactions.

The key actions identified are required to mitigate risks in relation to:
- Updating of service level agreement;
- Budget monitoring;
- Preparation for new system

4.5 <u>Project 137: Management of Capital Projects (Report Issued September 2018)</u>
The audit tested the following areas in relation to:
- Policies & Procedures,
- Business Cases.
- Project Management;
- Project Governance;
- Project Slippage; and
- Value for Money.
The key actions identified are required to mitigate risks in relation to:
- Financial Calculations;
- Business Plan Preparation; and
- Contingencies and Inflation Allowance.

4.6 <u>Project 138: Housing – Tenancy, Allocations and Lettings (Report Issued September 2018)</u>
The audit tested the following areas in relation to:
- Review of Policies and Procedures;
- Team structure, segregation of duties and personal interests;
- Document recording
- Awarding of points to applicants and placing on the allocations list;
- Review of failed requests, refusals and suspensions;
- Performance indicators;
- Void properties including review of long term void properties.

The key actions identified are required to mitigate risks in relation to:
- Retention and completion of tenancy agreements;
- Proof of ID and dependants;
- Procedures and policy documents.

4.7 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.

4.8 Recommendations have timescales for completion in line with the following categories:

Category	Expected implementation timescale
High Risk: 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
Medium risk: Significant observations requiring reasonably urgent action.	Generally, complete implementation of recommendations within six months of action plan being agreed
Low risk: 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

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.

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: 19 September 2018

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Person to Contact:	Colin McDougall, Audit and Risk Manager Telephone 01389 737436 E-mail – colin.mcdougall@west-dunbarton.gov.uk
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
Wards Affected:	All Wards

Appendix 1
Internal Audit Reports (Recently Issued)

Generated on: 19 September 2018

West Dunbartonshire COUNCIL

	Action Status
❎	Cancelled
🛑	Overdue; Neglected
⚠️	Unassigned; Check Progress
▶️	Not Started; In Progress; Assigned
✅	Completed

Project 135. Burial Grounds / Crematorium (Report Issued August 2018)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/631	1. Updating of Business Continuity & Mass Fatality Plans A full review of both the Business Continuity Plan and the Mass Fatalities Plan should be performed. Consideration could also be given to creating some detailed procedures for BACAS and the process considering the limited number of trained staff as detailed in the Mass Fatality Plan. (Medium Risk)	Business Continuity Plan and Mass Fatalities Plan to be reviewed and updated.	▶️	50%	30-Sep-2018	30-Sep-2018	Ian Bain	Business Continuity Plan and Mass Fatalities Plans to be updated by 30th September 2018. This work is being carried out in partnership with Risk Management and Bereavement Services teams.

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	Note
T&PSR/IAAP/632	1. Review of Service Level Agreement 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.	▶	1%	31-Dec-2018	31-Dec-2018	Martin Feeney	There are 3 milestones for this action none of which are due for completion to date. Work has begun on the review and re-draft of the SLA which will be distributed to the client team and other stakeholders for comment.
T&PSR/IAAP/633	2. Profess Issue It is recommended that the current Schedule of Rates is used for all non-capital works for estimation and invoicing purposes, for Priority 2 and 3 works the estimates are input into Profess, in order for effective management of the budget. (Medium Risk)	The introduction of the new Integrated Housing Management System will combat the limitations which currently exist with the Profess system. Interim measures will be put in place to minimise any reoccurring issues and a sample audit will be carried out on a regular basis. Further training for instructing officers/supervising officers and administrative staff will be carried out.	▶	25%	31-Mar-2020	31-Mar-2020	Martin Feeney	This action has 4 milestones 1 of which has been completed and the action is on track for completion by target date. Officers have been instructed to ensure appropriate orders raised have associated SOR's assigned to successfully complete the task and completed orders will be monitored. it is planned to deliver training on the use of SOR codes over the coming weeks.
T&PSR/IAAP/634	3. Budget Monitoring It is recommended that for Capital Project works carried out by the DLO, the actual initial/estimate cost price should be recorded in Profess	This process is in place following the successful pilot projects. Interim payments are being processed for capital works and are	✓	100%	31-Oct-2018	31-Oct-2018	Martin Feeney; Craig Jardine	Action now complete.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	so that it reflects true market value and supports effective budget monitoring and control. (Medium Risk)	monitored on a monthly basis.						
T&PSR/IAAP/635	4. New System to be put in place 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.	▶	1%	31-Mar-2020	31-Mar-2020	Martin Feeney	This action has three milestones with the first of these due for completion by end of December. In the meantime work on data cleansing continues and this action should be completed by target date.

Project 137. Management of Capital Projects (Report Issued September 2018)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/636	1. Financial Calculations Consultancy Services should take the lead in estimating construction costs on building projects. They should have the assistance of relevant operational managers in preparing the design brief. The job of the Finance Business Partner will be to develop the Business Case around the costings provided and identifying the revenue impact of the project. (High Risk)	Asset Management Consultancy Services or any cost consultant appointed will ensure a robust cost plan is put in place for future projects. It should be noted that in the absence of a detailed client brief at an early stage then assumptions have to be made. Consultancy Services have already reviewed how cost plans are put together and will ensure that additional contingency is built in.	✔	100%	30-Sep-2018	30-Sep-2018	Jo Gibson; Craig Jardine; Julie Slavin	Action now complete.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		HSCP The HSCP led multi stakeholder Project Board supplemented with additional meetings with finance, operational managers and consultancy services have endeavoured to cover all potential risks which may impact on the delivery of the final phase of the care home project. The lessons learned from the early development of this major capital project have been reflected on and will be applied to future projects going forward.						
T&PSR/IAAP/637	2. Business Plan Preparation No Business Plan for the construction of major buildings should be submitted for approval without clear specifications of what is required. The sponsor of the project must set its desired specifications and have it costed appropriately. The Business Plan should not be completed until all major decisions, on which the completion of the project is dependent, such as selection of a site for the construction of the premises, have been established.	Asset Management As the Capital Investment Team was not set up at the early stage of this project, then the Project Management Approach (PMA) subsequently developed was not applied. For future projects Asset Management will ensure our early engagement in the development of the project specification and cost plan and apply the full PMA.	✅	100%	30-Sep-2018	30-Sep-2018	Jo Gibson; Craig Jardine	Action now complete.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	(High Risk)	HSCP Any future capital project will initially be brought by the HSCP to the Strategic Asset Management Group (SAMG) for initial discussion and approval to move forward to development stage which will comply with the PMA.						
T&PSR/IAAP/638	3. Contingencies & Inflation Allowance All major capital projects extending over an extended period of time should include an appropriate budget provision to provide for possible contingences and an allowance for inflation (High Risk)	Asset Management As mentioned above appropriate contingency is now built into project cost plans however this has to be set at a realistic level to ensure the project remains financially viable. HSCP Concur with comment above from Asset Management. The Project Board scrutinised the recent tenders received for the Clydebank Care Home and after robust discussions and review of lessons learned from Dumbarton agreed on an additional contingency amount to be added to the request to WDC for additional capital resources.	✅	100%	30-Sep-2018	30-Sep-2018	Jo Gibson; Craig Jardine; Julie Slavin	Action now complete.

T&PSR/IAAP/639	4. Sale of Vacated Premises It is essential that detailed plans to dispose of properties vacated by the Council are developed as soon as possible after the decision to dispose of the properties is made. The marketing of the properties should aim to eliminate or reduce the length of time the Council retains ownership of vacated properties. (High Risk)	Asset Management It should be noted that there was a clear approach to the disposal of these three properties and given the process that is required to dispose of properties such as this then actually this was delivered fairly quickly. Asset Management has a clear disposal strategy and this was applied. Service costs at the disposal stage are inevitable but should be minimised where possible. HSCP The original business case should have considered the legacy costs for utilities and security. It should have also been made clear that when the homes were in operation that 100% disabled relief was applied. However once vacated this no longer applies. Additional rates costs were picked up by Estates.	✅	100%	30-Sep-2018	30-Sep-2018	Craig Jardine	Action now complete.

Project 138. Housing – Tenancy, Allocations and Lettings (Report Issued September 2018)								

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/640	1. Tenancy Agreements Going forward all tenancy agreements need to be completed correctly and a check made to ensure they are ahead of scanning the agreement onto the X drive. (Medium Risk)	Guidance will be issued to Officers regarding the completion and retention of lease agreements and Team Leaders will periodically audit adherence.	✅	100%	31-Oct-2018	31-Oct-2018	David Lynch; Stephen Boag	Complete.
T&PSR/IAAP/641	2. Proof of dependants Due to the fact the number of children/dependants and the age of the children/dependants can affect an applicant's entitlement to a house it is recommended that proof of children is requested. (Medium Risk)	Procedures are currently being reviewed in line with wider service restructure; we will ensure this removes anomalies in checks being requested.	▶	1%	31-Oct-2018	31-Oct-2018	David Lynch; Stephen Boag	
T&PSR/IAAP/642	3. Proof of Identification The team are aware that this is a weakness in the system and are looking to rectify this. Internal Audit recommends that applicants are asked to provide proof of identification at the application stage and a copy of this identification is retained. (Medium Risk)	Procedures are currently subject to revision in line with wider service restructure; this will revise guidance to officers and ensure ID checks are consistently documented.	▶	0%	31-Oct-2018	31-Oct-2018	David Lynch; Stephen Boag	

T&PSR/IAAP/643	4. Viewing Forms Viewing forms should be completed correctly and filled out fully, clearly identifying the date that the viewing occurred, whether a tenancy was accepted or rejected and whether the tenancy agreement was signed at the viewing appointment. (Medium Risk)	Guidance will be issued to officers and Team Leaders will periodically audit adherence.	✅	100%	31-Oct-2018	31-Oct-2018	David Lynch; Stephen Boag	Complete.
T&PSR/IAAP/644	5. Suspension Letters The suspension letter should be updated to clearly state when the suspension started and when it will be lifted. (Medium Risk)	The Letter is currently being reviewed to ensure clarity as to the start and finish date of a suspension.	▶	0%	31-Oct-2018	31-Oct-2018	David Lynch; Stephen Boag	
T&PSR/IAAP/645	6. Procedural Documents The procedures relating to Housing Allocations should be reviewed to ensure that they are correct and still relevant. The date of review should be recorded to evidence the review. The Service should consider developing a Procedural Manual which documents all procedures/guidance which would be held in a single central location for ease of reference for all staff. (Low Risk)	Procedures are currently being reviewed in conjunction with structure, policy and system.	▶	0%	31-Oct-2019	31-Oct-2019	Myra Feeney; Helen Black	

| T&PSR/IAAP/646 | 7. Declaration of Interest
A process should be reinstated for recording staff interests.

(Low Risk) | The process had fallen into abeyance following a previous restructure and has already been reinstated. | ✅ | 100% | 31-Aug-2018 | 31-Aug-2018 | David Lynch; Stephen Boag | Complete. |

Appendix 2
Internal Audit Reports (Previously Issued)

Generated on: 19 September 2018

West Dunbartonshire
COUNCIL

	Action Status
⊠	Cancelled
🛑	Overdue; Neglected
⚠	Unassigned; Check Progress
▶	Not Started; In Progress; Assigned
✅	Completed

Project 117. Stocks & Stores (Report Issued May 2017)
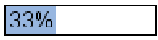
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/511	3. Obsolete Stock Building services are proposing to close the store at Elm road in the next three to six months and transfer all stocks held there to the stores at Overburn. Building services should utilise the rationalisation of the stores to identify all obsolete or damaged stock and dispose of them as appropriate. (Low Risk)	Present a paper to the DLO board on Building Services stores rationalisation proposals for approval including actions to effectively and efficiently progress obsolete stock Carry out stores rationalisation Remove, sell / scrap obsolete items as appropriate and reconcile appropriate stock levels and values to each Building Services store	▶	33%	31-Oct-2017	21-Dec-2018	Martin Feeney	1 of 3 milestones have been completed with 1 being extended. The Council is reviewing the depot rationalisation project and this is likely to delay the decision to rationalise Building Services stores. Work to remove obsolete stock continues and should be completed by December 2018 as planned.

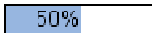| Project 119. Fine Art Collection (Report Issued August 2017)								
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/517	2. Joan Eardley Painting It is recommended that advice be sought from Legal Services with a view to seeking up to date / definitive confirmation that two Local Authorities have withdrawn from the agreement for the Joan Eardley painting which was previously shared with three other Local Authorities. Thereafter, there is no requirement to make contact with the parties concerned who have withdrawn to seek permission to display the painting. (Low Risk)	We currently hold historic letters / emails from a variety of sources giving conflicting information with regard ownership (or withdrawal of ownership) from both Councils. Having previously sought information on the status of the agreement, it was apparent that there was poor communication within these authorities and their current cultural managers were unable to provide definitive clarification. Advice will now be sought from WDC Legal to word an appropriate letter to be sent to both Authorities seeking written clarification and conformation that they have withdrawn from the agreed ownership. This milestone is well underway and has involved meetings with Legal Services with Cultural Services providing background info. Whilst there has been some delay to this action due to staff	🛑	75%	30-Sep-2017	31-Dec-2017	Gill Graham	Since the last update in June WD Legal Services have twice contacted East Dunbartonshire Council to seek a decision. Communications in June and again in July have yet to elicit a decision on the future ownership of the Eardley painting. At the time of writing we have been advised that East Dunbartonshire Legal Services are arranging for the file to be retrieved and examined to ascertain the background to this matter.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		absence and the complexity of archive correspondence involved a letter to the two authorities involved is now with Legal and in the final stages of drafting. As of end Nov 2017 An appropriate letter, drafted with Legal advice, has been produced and sent to the relevant authorities , seeking written clarification and conformation that they have withdrawn from the agreed shared ownership.						

Project 120. ICT Disaster Recovery/Business Continuity Controls (Report Issued August 2017)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/520	2. DR Plans for the main telephony delivery systems have yet to be implemented/tested Management must set in place plans and timescales to effectively test DR arrangements for the main telephony systems. (Medium Risk)	ICT will develop the implementation plan for this test by the end of October	🛑	33%	31-Oct-2017	30-Mar-2018	Brian Miller	Sept 18 - 1 Milestone of 3 complete. Work is scheduled to take place as priority on 24th September. Fibre works to take place at Livingstone Street, Argyll Road and Cart Street all to take place on this date. Work still to be scheduled for Aurora Avenue but no date for this yet. Date extended into October due to works mentioned above

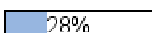**Project** 121. Purchasing Card Audit (Report Issued August 2017)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/528	2b. Terminating Purchase Cards when employees leave As part of the employee leaving process a procedure should be added to ensure that any purchase cards an employee holds are terminated. (Low risk)	Further development required with Workforce Management System to identify staff with CPC to have automated notifications where staff move location, section or terminate employment to ensure robust management of CPC distribution and manager notifications.	▶	33%	30-May-2018	30-Nov-2018	Stella Kinloch	WMS upgrade due mid October 2018 system development scheduled for Nov 2018.

Project 126. Schools Estate Strategy (Report Issued April 2018)

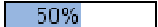| Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/597	1. School Estates Strategy The School Estates Strategy was last reviewed and updated in March 2012, i.e. six years ago. It is recommended that the School Estates Strategy is reviewed and updated in order to bring it in line with the current requirements and changes. (Medium Risk)	Asset Management will work with Education to update the current Schools Estate Strategy once clear priorities are known from the new administration.	▶	33%		31-Dec-2018	Craig Jardine; Laura Mason	A new proposal to rebuild Renton Primary, Renton Language Unit and an extended Early Years facility has been approved to be located on the current Renton Primary site. A report is being presented to the Education Committee on 6 June 2018 to agree future works to St Martin's Primary. Work will begin in the Autumn to produce a revised Schools Estate Management Plan which will be completed by the

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
								end of 2018.
T&PSR/IAAP/598	2. Value for money Post completion financial information, i.e. savings made from the school rebuilding programme along with other performance indicators was not prepared. However, there is a risk that the expected outcome and savings from some of the new built schools may not be achieved. It is recommended that management on an ongoing basis calculate financial and non-financial information and monitor various performance indicators for the schools in the rebuilding programme. (Medium Risk)	Asset Management will work with Finance and Education to quantify all projected savings as per estimated values within the business case.	▶	50%		31-Mar-2019	Craig Jardine; Joe Reilly	One out of two milestones has been completed, with the draft Post Project Review documents complete and discussed at Strategic Asset Management Group.

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	Note
T&PSR/IAAP/608	1. Overtime - Building Services/Repairs & Maintenance 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: - Adopting a more flexible approach to working; and	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	▶	28%		31-Mar-2019	Martin Feeney	This action has 7 milestones 2 of which have been completed. Good progress has been made with much of the analysis completed, negotiations with TU's have commenced, flexible work patterns developed and outline workforce planning is well advanced.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	- Employing more personnel, paid at plain time, to cover the anticipated demand for services rather than paying some existing staff at enhanced rates. (Medium Risk)	Saturday mornings would be considered part of the standard week with all paid as 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.						A draft proposal is being prepared and the plan is to issue this to TU's and workforce by end of October for consultation. It is anticipated significant progress will be made in coming months and although benefits of all proposed changes may not be fully realised until 2019/2020, good progress will be evident in 2018/2019.
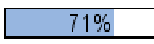
Project 130. ICT Procurement Controls (Report Issued May 2018)
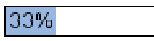
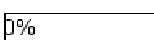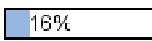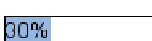| Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/612	1. Review authorisation hierarchy of ICT staff in WeBuy Management should review the setup of users within the WeBuy system to take into account any moves and changes and new structures. (Low Risk)	An updated list of ICT requisitioners, approvers and locations is required to allow the We Buy system to be updated.	▶	66%	28-Dec-2018	28-Dec-2018	Patricia Kerr; Derek McLean	Werbuy authorisation levels amended to ensure they do not exceed those advised by ICT. A new milestone has been created in the action to allow the procurement team to create a bespoke ICT authorisation plan to account for the advised levels.

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	Note
T&PSR/IAAP/613	1. Data handling Terms and Conditions required for 3rd party access to WDC information 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.	▶	50%	30-Sep-2018	31-Mar-2019	Alan Douglas; James Gallacher; Iain Kerr; Patricia Kerr	This action has been put on hold indefinitely pending the output from the Scottish Government appointed supplier producing an appropriate procurement tool. In the meantime where instructed in respect of any Contract, Legal Services will include within the terms of any contract suitable terms relating to data handling which are GDPR / Data Protection Act 2018 compliant.

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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	Note
T&PSR/IAAP/617	2. Automation of vulnerability detection / resolution / reporting In order to enhance both the PSN and Cyber Essentials accreditation processes, an automated tool identifying, resolving and reporting on vulnerabilities should be acquired for implementation during the current financial year. (Low Risk)	Funding has been approved to acquire an enterprise level vulnerability scanning/discovery tool for a period of one year initially. A draft specification paper will be drawn up for review by the ICT board and subsequently published on PCS for quick quotes, and for implementation thereafter.	▶	71%	31-Jul-2018	12-Oct-2018	Iain Kerr	The dates for implementation have now slid, an additional milestone has been included to reflect this
T&PSR/IAAP/618	3. Attainment of Payment Card Industry (PCI) Data Security Standard The remaining specific actions, as detailed below, require to be completed so that WDC can achieve PCI compliance: 1. Provision and deployment of tablet devices for the receiving and processing of card payments; 2. Completion of Self-Assessment Questionnaire and submission thereafter to PCI DSS authorising body; and 3. Establishment of quarterly scans by an external provider. (Medium Risk)	Pilot devices are currently at testing stage and full deployment will take place when user sign off is received. Items 2 and 3 will be carried out once item 1 has been completed.	⚠	33%	30-Sep-2018	30-Sep-2018	Iain Kerr; John Martin; Brian Miller	Aug 18 - 1 of 3 milestones complete. Receipt printing remains an issue, new solution for localised printing identified and printer ordered. Estimated time of completion for testing now end September.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/619	4. Cyber Essentials In preparation for the Council achieving Cyber Essentials plus by October 2019, steps should continue within the project work to deliver the Cyber Essentials process in accordance with the plan with a view to achieving Cyber Essentials Plus by October 2019. (Medium Risk)	An exercise to self-assess for Cyber Essentials will be carried out in keeping with timescales outlined in the Scottish Government Public Sector Action Plan on Cyber Security.	▶	33%	30-Sep-2018	30-Sep-2018	Iain Kerr	Engagement with 3rd party delayed until Vulnerability management tool is deployed
T&PSR/IAAP/620	5. Combined procurement approach for PSN / PCI / Cyber Essentials A coordinated procurement approach covering the compliance requirements for PSN, PCI and Cyber Essentials should be progressed. (Low Risk)	Although an exercise to carry out the PSN IT Health Check will progress this year, a regulated procurement exercise will follow for subsequent years to combine tests for each of the compliance regimes, initially over a three year period.	▶	0%	31-Mar-2019	31-Mar-2019	Iain Kerr	There are 7 milestones to this action with initial launch expected to meet target dates
T&PSR/IAAP/621	6. Supply Chain Cyber Security Policy Once the final Supply Chain Cyber Security Policy is issued by the Scottish Government, a process needs to be established to implement the laid down requirements. (Medium Risk)	Meetings will take place between Annabel Travers, Iain Kerr and Patricia Kerr to determine how the *Supply Chain Cyber Security Policy* will be processed and implemented. The process will be captured in a guidance document and published on the intranet with an email sent out to the CPU and ICT staff.	▶	50%	31-Dec-2018	31-Dec-2018	Iain Kerr; Patricia Kerr; Annabel Travers	Aug 18. Investigation undertaken into SG initiatives and time scales to assist public bodies when going to market for ICT services/goods.

T&PSR/IAAP/622	7. Update required to Acceptable Use Policy The Council's Acceptable Use Policy (AUP) should be reviewed and updated. (Low Risk)	The AUP will be reviewed as an Information Security policy, taking into account changes in working practices and legislation since the last review, input will be required from ICT, Legal and possibly procurement.	▶	16%	31-Mar-2019	31-Mar-2019	Iain Kerr	There are 6 milestones for this action the first of which is underway and on target
T&PSR/IAAP/623	9. Information Governance Scheme An Information Governance Scheme should be developed, approved and introduced. (Low Risk)	Whilst the relevant information exists on the Records Management page of the Staff Intranet, it is believed that such an Information Governance Scheme will assist employees to understand the inter-relationships between various governance documents and internal and external requirements. The scheme will form a useful first port of call for Employees seeking to understand how information should be dealt with across the Council. It will require significant input from colleagues across the Council.	▶	30%	31-Mar-2019	31-Mar-2019	Alan Douglas	On track.
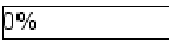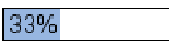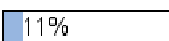
Project 134. Use of Care First Functionality for Financial Management (Report Issued May 2018)

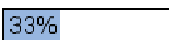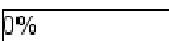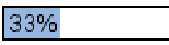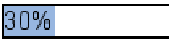| Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/624	1. System Functionality A review should be undertaken to determine if the personal budgeting screen could be utilised by other client teams and if it can't whether from a cost benefit analysis it is worth maintaining the functionality. In addition an analysis should be done by the teams on what information they currently use and need and whether the use of business objects could assist with this. (Medium Risk)	The Self Directed Support (SDS) policy is currently under review, in preparation for potential inspection. Terms of review maybe extended to consider the appropriateness of using CareFirst to assess client packages.	▶	10%	31-Mar-2019	31-Mar-2019	Wendy Jack	Personal Budgeting screen in CareFirst Dev and functionality being looked at by the Information Team.
T&PSR/IAAP/627	4. Upgrade to Civica Thought should be given to upgrading Civica to enable edits to be made to documents in the system. Alternatively thought should be given to how to improve the calculations produced by Care First to completely avoid the duplication of files. (Medium Risk)	Consideration will be given to upgrade, in the climate of competing budget priorities. Civica is used throughout the council. Consideration will be given again to check if other services out-with the HSCP are now in a position where they would find the package useful. An assessment will be carried out to assess use of staff time, to determine if this would be cost effective to purchase.	▶	60%	31-Dec-2018	31-Dec-2018	Jacqueline Pender	Consideration has been given to use within the HSCP however it is unlikely to be a cost effective option. Use outwith the HSCP has yet to be looked at.

Code of Good Governance - Improvement Action Plan

Project Improvement Actions for 2018-19							

Action Code	Recommendation	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
P&T/1819/OD/03	1. Be the Best Conversations Continue to embed Be The Best Conversations council wide.	▶	33%		31-Mar-2019	Lorraine Mair	We continue to work with key stakeholders and service managers to gather feedback and raise awareness of the supports available for Be the Best Conversations. This is showing a positive response with increased uptake of on-site briefings.
RES/1819/025	2a. Implementation of Procurement Policies Ensure practical implementation of Procurement Policies and Guidance, through increasing % of spend that Corporate Procurement Unit view as being on contract; and updates of Category Strategies through PRMG	▶	66%		31-Mar-2019	Annabel Travers	The CPU have: - Amalgamated into the Contract and Supplier Management Policy which was approved by the Corporate Services Committee in September 2018. - Produced the procurement Annual Report and publish to the internet. - Rolled out Procurement Awareness training across the Council. - Put our Procurement Timescales on the intranet. - Put our Procurement Process on the intranet. - Put our Procurement Guidance Below £50K on the

Action Code	Recommendation	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
							intranet. - Put our generic evaluation matrix on the intranet. - Put our FAQ Below £50K on the intranet. - Put our FAQ Above £50K on the intranet. - Developed a Council Wide Pipeline so we monitor activity across the category teams. - Rolled out the Procurement Request Form. Next Steps: The CPU will develop the Procurement Manual.
RES/1819/026	2a. Implementation of Procurement Policies Ensure practical implementation of Procurement Policies and Guidance, through increasing % of spend that Corporate Procurement Unit view as being on contract; and updates of Category Strategies through PRMG	✓	100%		31-Mar-2019	Annabel Travers	Completed and process in place for ongoing maintenance.
RES/1819/027	2c. Implementation of Procurement Policies Ensure practical implementation of Procurement Policies and Guidance, through increasing % of spend that Corporate Procurement Unit view as being on contract; and updates of Category Strategies through PRMG	▶	50%		31-Mar-2019	Annabel Travers	On track.
GOV-18-003	3. Strategic improvement framework activity Ensure full implementation of the strategic improvement framework activity on user satisfaction and benchmarking.	▶	20%	31-Dec-2018	31-Dec-2018	Amanda Coulthard	Good progress is being made, with work underway to participate in a pilot of corporate benchmarking data. Roll out of the strategic improvement framework is also well underway and delivering improvement activity.

GOV-18-004	4. Organisational engagement calendar Develop an organisational engagement calendar for corporate engagement activity, supported by use of the Engaging Communities Framework	▶	75%	30-Sep-2018	30-Sep-2018	Amanda Coulthard	Action on track for delivery. Engagement calendar will be enhanced over time with framework developed.
GOV-18-005	5. Performance framework for LOIP Ensure a performance framework is in place that describes how the delivery of outcomes defined in the LOIP will be measured	▶	50%	31-Oct-2018	31-Oct-2018	Amanda Coulthard	Performance framework in place and proposed targets developed. These will be discussed and endorsed by CPWD at the next meeting.
GOV-18-006	6. Linkages in capital plan to other strategic asset management plans Consider how linkages are generated and evidenced in the capital plan to other strategic asset management plans and Strategies e.g. Environmental Strategy, Economic Regeneration Strategy	▶	0%	31-Mar-2019	31-Mar-2019	Gillian McNeilly	This will be considered with the Strategic Asset Management Group. The deadline for completion will be met
GOV-18-007	7. Participative budgeting Explore how our approach to participative budgeting can inform service prioritisation and planning	▶	33%	31-Mar-2019	31-Mar-2019	Amanda Coulthard; Gillian McNeilly	This action is currently on target with 2 further actions due completed later in 2018/19
GOV-18-008	8. Partnership risk Consider approaches to identifying, reporting and monitoring partnership risk	▶	11%	31-Mar-2019	31-Mar-2019	Amanda Coulthard	Partnership risk is reported to PaMG and Corporate Services Committee on a twice yearly basis. This risk is managed by Malcolm Bennie and assigned to Amanda Coulthard
GOV-18-009	9. Sensitivity analysis Embed sensitivity analysis in service level budget and service planning	▶	33%	30-Sep-2018	30-Nov-2018	Amanda Coulthard; Gillian McNeilly	There are 2 outstanding milestones within this action due completed later in 2018/19. These are on target.
RES/1819/028	10. Social Value Consider whether 'social value' (i.e. community benefits) is appropriately covered by current WDC approach to procurement	▶	0%		31-Mar-2019	Annabel Travers	A number of milestones have been developed for implementation by 31 March 2019.

GOV-18-011	11. Continuous improvement Improve approach to continuous improvement , including benchmarking and customer feedback approach, proof of "best value"	▶	33%	30-Jun-2019	30-Jun-2019	Amanda Coulthard	Self Evaluation Framework and linked benchmarking framework in year two of a three year cycle. Learning will be applied to future activity.
T&PSR/IAAP/623	12. Information Governance Scheme An Information Governance Scheme should be developed, approved and introduced. (Low Risk)	▶	30%	31-Mar-2019	31-Mar-2019	Alan Douglas	On track.
GOV-18-013	13. Role of Audit Committee Review effectiveness of Audit Committee based on Cipfa Guidance	▶	75%	31-Dec-2018	31-Dec-2018	Colin McDougall	A review of the effectiveness of the Audit Committee is in the process of being carried out using Cipfa documentation and it is anticipated that a report will be submitted to the Audit Committee on 12th December 2018.

Appendix 3
External Audit Reports

Generated on: 19 September 2018

West Dunbartonshire COUNCIL

Action Status	
⊠	Cancelled
⬤	Overdue; Neglected
⚠	Unassigned; Check Progress
▶	Not Started; In Progress; Assigned
✓	Completed

Project 22. West Dunbartonshire Council: Management Report 2017/18

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
2. Payroll validation The annual employee validation exercise which commenced in August 2017 was not completed until January 2018. This was 4 months after the internal deadline of 30 September 2018. This was also highlighted by external audit as an area for improvement in the previous financial year. **There is a risk of financial loss to the council if payroll details are**	This process will continue each year. The delay in completing in 2017/18 was due to slow returns from departments. The communications around this will be elevated in importance with shorter timelines to allow for follow-up in order to obtain a faster turnaround and completion.	▶	70%	30-Sep-2018	30-Sep-2018	Graham Hawthorn	Survey issued on 30/8/18 with a return deadline of 21/9/18. The process revised in light of previous delays and challenges and wider communication undertaken with SLG.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
incorrect or out of date.							

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	▶	33%	31-Mar-2019	John Kerr	Action on track - 2 of 6 milestaones have been completed and it is expected that this action will be fully 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.	▶	33%	31-Mar-2019	Darren Paterson	There are 12 milestones for this action, 3 of which are complete and none of which are outstanding. All remaining milestones are on target to be completed in line with identified timescales.

3. Financial sustainability

Code & Title	Status Icon	Progress Bar	Due Date	Ownership Assigned To	Latest Note
RES/1819/009 Review and update long term finance strategy	▶	50%	31-Mar-2019	Stephen West	the Long term Finance strategy will be reported to Council in November
RES/1819/013 Provide timely and accurate budgetary control reporting for Council and associated bodies	▶	33%	31-Mar-2019	Gillian McNeilly	Budgetary Control reports for Periods 3 and 4 prepared on time and presented to CMT and relevant Committees.
RES/1819/014 Report agreed savings options and management adjustments through the budgetary control process	▶	33%	31-Mar-2019	Gillian McNeilly	Progress against agreed savings are provided to CMT, service Committees and Council.

Code & Title	Status Icon	Progress Bar	Due Date	Ownership Assigned To	Latest Note
RES/1819/015 Provide timely and accurate financial statements for the Council and associated bodies	▶	93%	31-Mar-2019	Gillian McNeilly	Progress is on plan and all milestone targets set have been achieved on time.

4. Shared Services

Code & Title	Status Icon	Progress Bar	Due Date	Ownership Assigned To	Latest Note
E&N/1819/006 Continue to progress the roads collaborative programme and consider the benefits of sharing other Environment & Neighbourhood services	▶	75%	31-Mar-2019	Ronnie Dinnie	Detailed discussions with Trade Unions and an inability to reach agreement has led to a much reduced implementation. A report is going to September Council with a recommendation to appoint a Shared Strategic Lead between WDC and Inverclyde Council. THis will deliver a shared management capacity.