







# Appendix 1




## Internal Audit Reports (Recently Issued)

Generated on: 14 March 2019

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




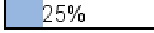
### Project 144. Balance Sheet Reconciliations (Suspense Accounts) (Report Issued March 2019)




| Action Code    | Recommendation   | Agreed Action  | Status  | Progress Bar               | Original Due Date of Action | Actual Due Date of Action | Assigned To      | Note   |
|----------------|--|--|---|----------------------------|-----------------------------|---------------------------|------------------|--|
| T&PSR/IAAP/683 | <p><u>1. Outstanding Reconciliation Items</u><br/>Balancing items should be cleared as soon as possible after the reconciliation has been completed.</p> <p>Managers should be reminded of the need to they take prompt action regarding the clearance of outstanding reconciliation items when notified by the reconciliation team.</p> <p>(Low Risk)</p> | Staff will be reminded of the need to take prompt action regarding the clearance of outstanding reconciliation items when notified by the reconciliation team. |  | <div><div>100%</div></div> | 31-Mar-2019                 | 31-Mar-2019               | Gillian McNeilly | Staff have been reminded of the need to update the information timely. |


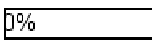

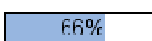

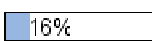

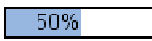

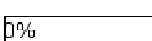
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|----------------|--|---|---|----------------------------|-------------|-------------|------------------|---|
| T&PSR/IAAP/684 | <p><u>2. Verification of Financial Year End Suspense Account Balance</u><br/>Finance Business Partners and Finance staff responsible for reconciling Suspense Account balances should initial the Suspense Account control sheet to confirm reconciliation of all suspense accounts for the year end.</p> <p>(Low Risk)</p>  | <p>All relevant staff will be reminded of the requirement to sign off reconciliations.</p> <p>Clearance of all suspense codes to the Balance Sheet at the year-end will only be completed once all suspense accounts are signed off appropriately</p>   |    | <div><div>50%</div></div>  | 31-May-2019 | 31-May-2019 | Gillian McNeilly | Staff have been reminded and agresso team advised not to clear suspense unless all are evidenced appropriately. |
| T&PSR/IAAP/685 | <p><u>3. Posting transactions to 'parked' accounting periods</u><br/>A record should be maintained showing the following details as regards the posting of transactions into a financial period which is 'parked' awaiting final closure, i.e.:<br/>1. Period into which transaction is posted; and<br/>2. Details of the financial transaction posted while financial period is 'parked'.</p> <p>(Low Risk)</p> | <p>A record will be maintained of all postings made into AGRESSO outwith the 'open' period detailing<br/>1. Period into which transaction is posted;<br/>2. Details of the financial transaction posted to while financial period is 'parked';<br/>3. Officer posting;<br/>4. Officer approving; and<br/>5. Date completed.</p> |    | <div><div>100%</div></div> | 31-Mar-2019 | 31-Mar-2019 | Gillian McNeilly | Team has set up this action to be implemented with immediate effect.  |
| T&PSR/IAAP/686 | <p><u>4. Absence Cover</u><br/>Management should ensure that all members of the Reconciliation Team are familiar with all reconciliations undertaken. This would ensure that each member of the team has the knowledge to complete any of the planned reconciliations in the absence of team members. This could be achieved by rotating team members across the different</p>                                   | <p>Staff will be rotated different reconciliations following the year end. Rotation will continue on a two year cycle thereafter. Management will prioritise high risk/high value reconciliations during times when staffing levels are limited. Guidance notes are available for all</p>                                       |  | <div><div>0%</div></div>   | 31-Aug-2019 | 31-Aug-2019 | Gillian McNeilly | Reconciliations staff will be rotated to different reconciliations within the team following the year-end.      |

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|  | reconciliations prepared.<br>(Low Risk) | reconciliations.<br>Management will ensure these guidance notes are reviewed on a regular basis. |  |  |  |  |  |  |
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### Project 145. Building Standards (Report Issued March 2019)

| Action Code    | Recommendation  | Agreed Action   | Status  | Progress Bar  | Original Due Date of Action | Actual Due Date of Action | Assigned To                        | Note   |
|----------------|---|---|---|---|-----------------------------|---------------------------|------------------------------------|--|
| T&PSR/IAAP/687 | <u>1. Calculation of KPIs</u><br>Training should be undertaken by all officers to explain how KPIs are calculated and what dates should be recorded on the system used to calculate the KPIs.<br><br>(High Risk)  | An email has been issued to all of the Building Standards Surveyors to correct any misunderstanding of the use of dates within the back office system. Formal training will be provided to relevant officers on KPI calculations and dates required to be recorded on back office system. |    |    | 30-Apr-2019                 | 30-Apr-2019               | Colin Newman                       | Action was initiated the same day that management team were made aware of this issue. All Building Standards Surveyors were personally briefed on 10/01/19 clarifying the dates to be used and this will be reiterated during the training session to team members. 2 out of 4 of milestones completed and the remaining 2 milestones relate to delivery of formal training during April 2019. |
| T&PSR/IAAP/688 | <u>2. Reconciliations</u><br>A robust three way reconciliation needs to be developed, reconciling the expected fees, the fees received and the financial ledger. Thought needs to be given to the source of the information for this reconciliation. This reconciliation should be performed at regular intervals.<br><br>(High Risk) | The process map of fee recording will be reviewed and reconciliation with the ledger will be progressed. A new process will be implemented with regard to fees received and how it reconciles with the ledger.  |  |  | 31-May-2019                 | 31-May-2019               | Richard Butler;<br>Pamela Clifford | Existing process maps received from service and CAS now reviewing these with a view to improving and developing these processes to deliver a more effective solution   |

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| T&PSR/IAAP/689 | <u>3. Year-end cut off</u><br>All fees should be treated in the same way with thought given to the year-end cut off process.<br><br>(High Risk)   | Agree. Will review year-end cut off processes.   |    | <div><div></div></div> 0%  | 31-Mar-2019                 | 31-Mar-2019               | Pamela Clifford                    | Review of year end cut off processes will be undertaken.   |
| T&PSR/IAAP/690 | <u>4. Documents Included in Comino</u><br>All communication should be recorded in Comino. When documents are received in hard copy especially drawings a file note should be recorded on Comino stating the date the document was received, what it detailed and where the hard copy can be found. This would also apply for details of any phone calls had with an applicant.<br><br>(Medium Risk) | A file note template will be developed in Comino to record dates received for updated drawings/plans and the recording of relevant phone calls. Training will also be provided to surveyors on the use of file note template and the importance of recording communications within Comino/CIVICA and having auditable evidence kept on file. |    | <div><div></div></div> 25% | 30-Apr-2019                 | 30-Apr-2019               | Colin Newman                       | 1 out of 4 milestones for this action has been completed. The remaining milestones relate to creation of new document type, staff training and introduction of new document type will be completed by end April 2019 |
| T&PSR/IAAP/691 | <u>5. Significance of Daily Fee Spreadsheet</u><br>Once a robust reconciliation process is introduced it should be considered whether the daily fees spreadsheet needs to still be maintained or whether the process could be made more efficient by eliminating this process.<br><br>(Medium Risk)   | When a new robust reconciliation process is implemented the daily fee spreadsheet can be removed. This will depend on the successful implementation of recommendation 2.   |  | <div><div></div></div> 0%  | 30-Jun-2019                 | 30-Jun-2019               | Richard Butler;<br>Pamela Clifford | This will be discussed and reviewed up on completion of new process maps   |

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| T&PSR/IAAP/692 | <u>6 Identification of Fee Receipts and Dates</u><br>All fee details should be recorded.<br><br>(Medium Risk)  | This will be reviewed as part of action 2.   |    |    | 31-May-2019 | 31-May-2019 | Richard Butler;<br>Pamela Clifford | This part of the process is linked to action 2 and will be included as part of the process mapping exercise and development  |
| T&PSR/IAAP/693 | <u>7. Group Work Tray</u><br>A process should be developed for picking up work from the group work tray.<br><br>(Medium Risk)  | A process will be introduced for regular checking and re-allocation of work that has been placed within the group work tray.   |    |    | 30-Apr-2019 | 30-Apr-2019 | Colin Newman                       | 2 out of 3 milestones for this action have been completed. The remaining milestone relates to delivery of formal training to staff during April 2019   |
| T&PSR/IAAP/694 | <u>8. Use of Comino</u><br>When an application is open all information should be stored in the one place and thought should be given to moving older parts of the application into Comino.<br><br>(Low Risk)                     | The remaining paper based files between 2010 - 2016 will be electronically back scanned and imported into the electronic document management system.   |    |    | 30-Sep-2019 | 30-Sep-2019 | Irene McKechnie;<br>Colin Newman   | 1 out of 6 milestones for this action has been completed. Work relating to the remaining actions regarding scanning of paper based documents and large scale plans will be commenced over coming months. |
| T&PSR/IAAP/695 | <u>9. Evidence of Disability</u><br>It is recommended that evidence is required to show that an application is for a disability, for example a letter from a doctor, carer, social worker etc.<br><br>(Low Risk)                 | Our internal procedures and website information will be updated to indicate that applications to improve dwellings for a disabled person that do not require a fee will require to be supported by appropriate evidence to gain fee exemption. |  |  | 30-Apr-2019 | 30-Apr-2019 | Colin Newman                       | 2 out of 4 milestones in relation to this action has been completed, work on milestone 3 has commenced and the remaining milestone will be delivered as part of staff training session.                  |
| T&PSR/IAAP/696 | <u>10. KPIs and Workloads</u><br>Where possible consideration should be given to workloads in order to try and establish where efficiencies or improvements can be made. Building Standards need to ensure they review all areas | Noted, workload within building standards is affected by the varied demands placed on the service and the staff resources available. For a small team, the effect on performance is  |  |  | 30-Apr-2019 | 30-Apr-2019 | Pamela Clifford;<br>Colin Newman   | Work on the milestones relative to this action will be commenced during March and April 2019.  |

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|  | <p>of work not just the areas with reportable KPIs.</p> <p>(Low Risk)</p> | <p>noticeable in times when staff resource is reduced through vacancies and absence or increased workload. There have been vacancies within the team for a prolonged period. However since the audit took place, the previous vacancy has been filled and an additional temporary building standards surveyor post has been recruited.</p> |  |  |  |  |  |  |
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