

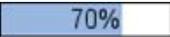


Internal Audit Reports (Previously Issued)

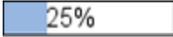
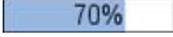
Generated on: 28 November 2013

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
<p><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)</p>	<p>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.</p>			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).
<p><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)</p>	<p>The Housing and Community Safety Service will develop a comprehensive procedure manual once the housing allocations staff are co-located.</p>			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
<p><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</p>	<p>A Business Continuity Plan will be developed for the homelessness module.</p>			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>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.			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.
<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.			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>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.			30-Sep-2013	31-Dec-2013	Karen Shannon	Working practices and procedures are being reviewed and developed within the section. This action is the same as CED/EAAP/054.
<u>4. Annual Report to Council of Discretionary Relief</u> Senior management should 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)	Management will review decisions undertaken at Committees and/or 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.			30-Jun-2013	17-Jan-2014	Karen Shannon	Report will be submitted to Committee/Council at Feb'14 Corporate Services Committee
<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	17-Jan-2014	Karen Shannon	This has been revised to be present to Feb CSC
<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	The Rates relief forms have been reviewed and amended and will be issued to organisation in receipt of rates relief in next fortnight. The end date is anticipated to be achieved.
<u>13. Implementation of Electronic Data Management</u> Management should review the reasons for non implementation of the electronic data management	Management will review the workload within the section and prioritise workload accordingly to provide the best use of resources and to			30-Jun-2013	30-Aug-2014	Karen Shannon	This actions is having to be reprioritised due to other service priorities

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system in NDR and take appropriate action to progress the matter. (Low Risk)	minimise the risk within the section.						

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 either away for backscanning or have returned in digital format. EDMS to be commenced once ICT identify resource to assist.
<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	
<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	delay due to implementation of 4th floor pilot project

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<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. (Medium)	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	Policy under development by Asset Management
<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	Policy under development by Asset Management.

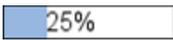
Project 56. Council Tax Billing (Report Issued March 2013)

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

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							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.			01-Sep-2013	31-Dec-2013	Gillian McNeilly; Karen Shannon	The backdating of this reconciliation is ongoing. Linked action CS/IAAP/248 (which required external support) was completed slightly later than scheduled which has had a knock on effect with the separation of this reconciliation. Revised deadline 31 December 2013.
<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.			31-Dec-2013	31-Jan-2014	Adrian Gray; Gillian McNeilly; Arun Menon	Following the survey results, the training is being developed based upon identified needs and timing of the training will be based upon service requirements and availability (commence in January 2014)
<u>11(b) Webuy rejections from Agresso</u> Management should investigate the reasons for the rejections and take appropriate action to avoid the need for manual processing. Low Risk.	The reasons for the rejections will be investigated with the aim of identifying solutions which will stop the rejections occurring.			31-Dec-2013	31-Dec-2013	Arun Menon	Most Webuy rejections are due to CIS, Webuy has not been set up to calculate CIS so when the feeder is taken into Agresso the transactions that have CIS are rejected. Procurement is working on a way to fix this and we made a

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							<p>visit to Stirling Council who has successfully fixed it. They have given us a copy of the script which Procurement will work on. Other rejections are caused by the coding being wrong for example using revenue and capital codes together.</p> <p>To address the audit recommendations, we propose the following:</p> <ol style="list-style-type: none"> 1. All rejected transactions will be recorded on the feeder's "sheet of the count" spread sheet (type of feeder log) 2. We will also record details of the batches sent to Head of FARS for authorisation recording what was in the batch the batch total and the date you returned the batch to creditors. 3. We will also record what date we contacted the approver to inform them why their transaction was rejected i.e. advised them they used the wrong codes and provide them with the correct codes.
<p><u>14. Procedure Manual</u> The procedures for the operation of the ledger should include details of how the ledger is controlled, ledger input, reconciliations and staff responsible. Low Risk.</p>	<p>The procedures manual will include overview information.</p>			<p>31-Dec-2013</p>	<p>31-Dec-2013</p>	<p>Adrian Gray; Gillian McNeilly</p>	<p>this overview to the procedures manual will be completed by the due date</p>

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
<p><u>2. Malicious Damages - Price Checks</u> A system of agreeing and verifying prices charged by the contractor for malicious damage should be introduced in order to comply with the Financial Regulations and ensure that best value is obtained. Medium Risk.</p>	<p>Clause 83 Malicious Damage of the Project Agreement outlines contractually the responsibilities of both parties. Clause 83.2 Contractor's Obligations and 83.2.1 states that contractually the contractor will repair all plant, furniture and equipment or the fabric of areas. Clause 83.3 Authority's Obligations, determines that the Authority will pay for this work.</p> <ul style="list-style-type: none"> PMO will implement a check on works undertaken by the contractor at regular intervals, collating evidence of works undertaken by the contractor/sub-contractor, method statements, materials used and hours invoiced for. Sample checks will be passed to WDC's HEED's Consultancy Services to undertake a Value for Money exercise. 		<div style="border: 1px solid black; padding: 2px;">0%</div>	30-Nov-2013	30-Nov-2013	Stephen Ross	
<p><u>6. Increase to Janitors' Pension Contributions</u> The PPP Schools Monitoring Officer should ensure that pension contribution reconciliations between</p>	<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. 		<div style="border: 1px solid black; padding: 2px;">0%</div>	31-Aug-2013	31-Aug-2013	Stephen Ross	<p>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</p>

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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"> 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. 						the last was carried out November 2011. The next full valuation is March 2014, and details released November 2014.
<u>7. Checking of deductions</u> The PPP Schools Monitoring Officer should formalise the checking procedure carried out to ensure that the Council receives credit for all service failures which occur in terms of the Project Agreement. Medium Risk.	PMO will continue to monitor deduction checks as detailed. Additionally cross checks/signing off of reported deductions as reported will be carried out.			24-Dec-2013	24-Dec-2013	Stephen Ross	
<u>9. Utilities Reconciliation Statement</u> 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.	<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 			31-Aug-2013	31-Aug-2013	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.

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	BAM PPP.						