Supplementary Agenda

Audit Committee

West Dunbartonshire COUNCIL

Date: Wednesday, 13 June 2018

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Time: 14:00

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Venue: Civic Space,
               Council Offices, 16 Church Street, Dumbarton

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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 31 May 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**   **109 - 143**

       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
Councillor Brian Walker
Mr SJ Doogan
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: 7 June 2018

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead - Resources

Audit Committee: 13 June 2018

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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 2017/18.

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 4.10

4.3   Project 126 (Schools Estate Strategy)

        The audit tested the following areas in relation to:
- Rebuilding programme/strategy;
- Procurement and contract arrangements;

- Financial monitoring/ reporting; and
- Value for money.

The key actions identified are required to mitigate risks in relation to:
- Updating the Schools Estate Strategy document; and
- Assessing savings made from the school re-building programme.

4.4   Project 127 (Employment Support (Social Work initiative for vulnerable people))

The audit tested the following areas:
- Review of risk registers, business continuity, and regulations specifically in regards to food hygiene;
- Review of financial procedures and controls;
- Income Testing predominantly the accurate recording and banking of all income;
- Purchasing testing including the rationale for purchases made and purchasing strategy, the approval process and the recording of purchases; and
- The general management of the facilities including the running of the different locations.

The key actions identified are required to mitigate risks in relation to:
- Accurate recording of income and purchases;
- Reducing opportunities for cash to go missing and purchases to be made out with the function of the facilities;
- Reducing overall spend and recognising opportunities to save money; and
- Ensuring the team understand and are following the nationally set regulations especially in regards to food hygiene.

4.5   Project 128 (Payroll – Overtime)

The audit tested the following areas in relation to:
- Extent of monitoring overtime via the budgetary control process in conjunction with service areas;
- Reviewing the process of overtime paid to staff that are grade 8 and above; and
- Reviewing individual overtime to ensure that there was no potential breach of the worktime directive.

The key actions identified are required to mitigate risks in relation to:
- Exploring other solutions to manage the level of overtime; and
- CM 2000 compliance within Home Care

4.5   Project 129 (Scottish Social Services Council Registration)

The audit tested the following areas in relation to:
- Registration and Renewal;
- Qualifications;
- Timescales for staff;
- Awareness of Individual responsibilities; and
- Post registration Learning & Training.

The key actions identified are required to mitigate risks in relation to:
- Monitoring of Staff Registrations with Scottish Social Services Council; and
- Update Early Years staff registration details.

4.6   Project 130 (ICT Procurement Controls)

The audit tested the following areas in relation to:
- Establishment of appropriate procedures;
- Contract values and staff limits;
- ICT contracts, including governance arrangements; and
- Use of WeBuy within ICT.

The key actions identified are required to mitigate risks in relation to:
- Authorisation hierarchy of ICT staff within WeBuy.

4.7   Project 131 (ICT Remote Access Controls)

The audit tested the following areas in relation to:
- Establishment of appropriate procedures;
- Authentication processes;
- Encryption arrangements for data/traffic; and
- Data protection issues.

The key actions identified are required to mitigate risks in relation to:
- Data handling Terms and Conditions for 3rd party access to WDC information; and
- Logging of 3rd party support activity.

4.8   Project 132 (ICT Service Desk Controls)

The audit tested the following areas in relation to:
- Sharing agreements adequately protect WDC interests;
- Segregation of roles and data inside the application; and
- Capacity planning is in place.

The key actions identified are required to mitigate risks in relation to:
- Specific sharing agreement for ICT service desk and platform.

4.9 Project 133 (Data and Information Security – Governance and Practice)

The audit tested the following areas in relation to:
- General ICT policies;
- Patching policies and practice
- Compliance processes for Public Sector Network (PSN) and Payment Card Industry (PCI);
- Data Protection Act (DPA) compliance, General Data Protection Regulation (GDPR) preparedness; and
- Penetration Testing review.

The key actions identified are required to mitigate risks in relation to:
- Compliance with patching regime;
- Automation of vulnerability detection / resolution / reporting;
- Attainment of Payment Card Industry (PCI) Data Security Standard;
- Cyber essentials preparedness;
- Co-ordination of procurement activity;
- Updating Acceptable Use Policy; and
- Awareness of GDPR.

4.10 Project 134 (Use of Care First Functionality for Financial Management)

The audit tested the following areas in relation to:
- Understanding of the current capabilities and the current use of Care First;
- Review of client information including consistency checks;
- Performance of financial assessments/reassessments for Care Contract clients;
- Segregation of duties and sign off of documentation;
- Review and re-performance of client contribution calculations; and
- Review and analysis of the Care First calculation used for the remittances.

The key actions identified are required to mitigate risks in relation to:
- Only maintaining functionality that is actually being used or planned to be used;
- Inefficiency due to a need for increased training, OLM support and sharing of information across different teams;
- Ensuring all documentation is signed off correctly by someone with the right authority;
- A lack of segregation of duties;
- Review of differences between agreed care and actual care.

4.11 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.

4.12 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: 6 June 2018

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Person to Contact: Colin McDougall, Audit and Risk Manager
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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: 06 June 2018

West Dunbartonshire COUNCIL

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

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.	▶	99%		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

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
								revised Schools Estate Management Plan which will be completed by the 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; Jennifer Ogilvie.	One out of two milestones has been completed, with the draft Post Project Review documents complete and discussed at Strategic Asset Management Group.

Project 127. Employment Support (Social Work initiative for vulnerable people) (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/599	1. Performance of reconciliations It is a significant control weakness that a reconciliation between the ledger and the income/expenditure spreadsheet is not performed. A reconciliation	Staff to be identified within team to undertake this duty in accordance with financial control procedures. Monthly reconciliations checks to be undertaken and audited by Manager.	✓	100%		01-Apr-2018	Ingram Wilson	Slipway opened in April 2018. Staff identified and reconciliation taking place and BCR reports checked. Any discrepancies will be reported to finance. T in the Park have had 1 transaction and on the basis of this the decision

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	needs to be performed for both T in the Park, Havoc and Slipway (a reconciliation is already performed for Cafe Connect). (High Risk)	And following receipt of BCR reports. Any discrepancies discovered to be reported to finance department immediately. IOM to audit 3 monthly						has been made to change from a cafe to a social hub. Havoc not currently operational due to recent fire.
T&PSR/IAAP/600	2. Financial procedures It is recommended that the two policies be bought in line with each other and potentially combined to create one policy. A review of the policies to ensure they include all necessary detail and are correct should also be carried out. (Medium Risk)	Different procedures result of historic situation where Café Connect was managed by Dumbarton Centre manager IOM will meet with I Wilson to review both sets of procedures to ensure consistency.	✅	100%		30-Apr-2018	Ingram Wilson	Café Connect has reviewed its procedures to bring them into line with the rest of Work Connect catering outlets, in particular with regard to reconciliation procedures and purchase card procedures.
T&PSR/IAAP/601	3. Adherence to Financial Controls for Income It is recommended that the employees performing these cash controls should be reminded of the importance of carrying out all of the controls properly and promptly. (Medium Risk)	Recorded Financial Control Procedure workshops will be undertaken 3 monthly by all staff involved. Staff member to be identified and trained to continue with this system Spreadsheets are Work Connect in house system and will continue to be used. Monthly checks to be undertaken. Triple signature sheet now introduced to ensure all correct paperwork is completed and monies (Z & X plus cash totals) are correct. This will be included in	✅	100%		01-Apr-2018	Adrian McBride; Ingram Wilson	Workshops have taken place. Staff member identified and trained and Slipway inductions carried out. Monthly checks being undertaken. Triple signature being used and VAT being recorded to ensure clear identification on the ledger.

3

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		the Slipway Induction and be recorded. Please note that we amended daily cash sheets to include minus 20% VAT to enable easier recognition on finance ledgers IOM to audit.						
T&PSR/IAAP/602	4. Approval of expenditure on RBS system Management need to ensure that they are authorising purchase card transactions in a timely manner, and uploading the receipts onto the RBS system. (Medium Risk)	All receipts to be scanned into RBS Smart Data and checked before approval. RBS approval dates to be flagged up in advance and staff to ensure timeous approval. Monitor compliance.	✅	100%		26-Apr-2018	Ingram Wilson	All receipts being scanned and checked. Approval dates being flagged and approved timeously. Compliance being monitored.
T&PSR/IAAP/603	5. Authorisation authority A review should be carried out to determine who has a purchase card and to ensure only employees who should be making purchases hold cards. A review should also be carried out of the approvers for each card holder. (Medium Risk)	Café Connect – review will be undertaken and approvers updated on system. Monitor	✅	100%		30-Apr-2018	Ingram Wilson	The manager of Café Connect is the only person holding a purchase card.
T&PSR/IAAP/604	6. Review of Stockists It is recommended that the method for making purchases is reviewed to ensure best value is being obtained. (Medium Risk)	Work Connect – review of suppliers and awareness of purchasing from wholesale and best value. Change in practice highlighted in aforementioned workshops. Café Connect – A/A	✅	100%		26-Apr-2018	Ingram Wilson	Review of suppliers carried out and reflected in practice.

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/605	7. Food Hygiene A food hygiene inspection should be organised at TITP to ensure that the facility is covered even for the sporadic use for food purposes that is happening currently. Copies of all the food hygiene certificates are kept on file. (Low Risk)	Environmental health inspection has already been requested. SESW to inform manager when this is undertaken. Current certificate to be displayed. Monitor routine that all requirements are being adhered too. 2018 certificates copied and kept alongside client training records. Annual training record audit	✔	100%		30-Apr-2018	Adrian McBride; Ingram Wilson	Environmental Health inspection of T in the Park carried out. All clients who have started at Slipway have food hygiene certificates and copies have been retained and included in our training record.
T&PSR/IAAP/606	8. General Management of Facilities It is recommended that an induction process is developed ahead of the opening of Slipway, for the 2018 season. (Low Risk)	All areas have Induction in line with WDC plus Work Connect has further in house induction. New recording methods to be introduced and kept on record. Reviewed annually	✔	100%		30-Apr-2018	Ingram Wilson	Re Slipway - Induction completed for new staff and clients, Clients all completed Elementary Food hygiene prior to commencing. Awaiting dates for further one session for staff member. This year Work Connect included an information session and site visit for all clients prior to induction day.
T&PSR/IAAP/607	9. Procedures Manual There needs to be a review of the manuals, and update for the missing sections, correcting the few issues as necessary. (Low Risk)	All manuals to be reviewed and refreshed as recommended. Final inspection by A McBride. RPO to be clarified and confirmed	▶	95%		30-Jun-2018	Adrian McBride; Ingram Wilson	Timescale has slipped due to recent events at Havoc and staffing changes. T in the Park manual at final stages. Slipway manual completed and draft for Café Connect near completion.

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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 - 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)	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 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	▶	0%		31-Mar-2019	Martin Feeney	This action has 7 milestones none of which have been completed; the first is due for completion on 20 July 2018. Although no milestones have been completed to date, 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. 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.

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		meetings where Building Services review resource requirements.						
T&PSR/IAAP/609	2. Overtime - Homecare Whilst it is accepted that some action has been/is being taken to address some of the issues relating to the management of overtime, it is apparent that a lot of the issues which were highlighted in the previous audit still exist e.g. historical contracts, excessive overtime hours being worked by some staff, absence management etc. It is therefore recommended that a detailed review of the service including compliance of CM2000 is undertaken in order to ensure that overtime is being managed in a more efficient manner. (Medium Risk)	Further commitment to developing a supply list of staff who can provide service based on peaks of activity and cover for absence / annual leave / training / team briefings. Speed of recruitment turnaround to be scrutinised to ensure length of time from vacancy to trained staff is minimised. Continued effort to ensure most economic cover i.e. additional basic hours from part time staff also provides continuity of care for individual clients. Service operates in a rapidly changing environment e.g., hospital admissions / discharges requiring flexibility and responsiveness. As staff provide service on an 1:1 or 2:1 basis the implication of ensuring clients receive a service at the appropriate time results in firstly identifying whether there is availability	▶	62%		30-Jun-2018	Jo Gibson	Compliance reports are being produced on a weekly basis and discussed with the relevant staff. First response continues to be identifying and using any gaps/availability within scheduled staff hours before resorting to additional cover and the first option is always to look at the most economic option while providing continuity of care. Authorisation must be given for any overtime at premium rates. The recruitment process has been scrutinised.

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		within staff scheduled to work, before having to provide additional cover, resulting in additional hours worked either at plain time or at premium rates. Co-ordinators will monitor hours worked on a weekly basis in conjunction with organisers. Every effort will be made to limit overtime at premium rates, with authorisation required from Service Manager if cover will result in double time. Compliance reports for CM2000 are being produced weekly and are discussed initially with Organisers, and also with staff teams to improve increase levels of compliance. Additional prompts are being established to assist staff in identifying that their swipe has registered with the system for entering and exiting the client's home.						

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Project 129. Scottish Social Services Council Registration (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/610	1. Monitoring Staff Registration with Scottish Social Services Council All service managers are required to monitor their staff's SSSC registration proactively. Each manager should manage the registration list for their staff in a manner that ensures that all changes are updated on a timely basis. (Medium Risk)	All service managers monitor the registration of their SSSC registered staff and ensure the list is updated regularly.	✅	100%		08-May-2018	All service managers	This is an ongoing action and management have been advised of the requirement to monitor SSSC registrations.
T&PSR/IAAP/611	2. Updates to SSC Register Managers should request staff identified, whose SSSC registration requires updating, to ensure that their registration is updated. (Low Risk))	Early Learning and Childcare information has been updated.	✅	100%		11-May-2018	Kathy Morrison	Managers have requested that staff whose SSSC registration requires updating, ensure that their registration is updated.

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.	▶	0%	28-Dec-2018	28-Dec-2018	Patricia Kerr; Derek McLean	May 18. Draft of the ICT proposed purchasing authorisation levels supplied to Procurement.

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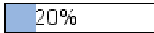**Project** 131. ICT Remote Access Controls (Report Issued May 2018)

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.	▶	16%	30-Sep-2018	30-Sep-2018	Alan Douglas; James Gallacher; Iain Kerr; Patricia Kerr	May 18. Work has started on establishing the working group.
T&PSR/IAAP/614	2. Central log detailing 3rd party support activity Management should maintain a central report of which 3rd party accessed which system and when. (Low Risk)	ICT will provide Service Desk reports and remote access logs to the data/system owner to allow an assessment of whether the access is proportionate. Initial test reports to be produced.	✓	100%	30-Jun-2018	30-Jun-2018	James Gallacher	June 6th 2018. Following workshop with EDC on June 6th a third party access report is available and will be issued at the end of every month starting June.

Project 132. ICT Service Desk 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/615	1. A Sharing agreement specific to the Service Desk software and platform does not exist Whilst there is a Service Level Agreement (SLA) document covering the general sharing arrangements between EDC and WDC, as part of the SLA annual review it may be	This will form part of the annual review to ensure data sharing responsibilities are fit for purpose.	▶	66%	30-Jun-2018	30-Jun-2018	Patricia Kerr	May 18. On target for completion by end June. WDC changes incorporated. Network design diagram to be added following data centre relocation to Aurora. Draft issued to EDC and meeting with EDC scheduled for 7 June.

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	beneficial to make additional references to the sharing arrangement for the ICT service desk. (Low Risk)							

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Project 133. Data and Information Security – Governance and Practice (Report Issued May 2018)

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/616	1. Business as Usual Patching Regime for Devices In order to comply with both PSN and Cyber Essentials requirements, a Business as Usual (BAU) position, whereby all identified vulnerabilities are resolved within 60 days of the patch released needs to be fully established, as supported by: - Resources (both personnel and technology) to detect and implement; - Structured scanning processes to detect vulnerabilities and then demonstrate that patches have been successfully applied; and - Investing in technology to add automation and reporting functionality in order to enhance this process to increase its effectiveness. (Medium Risk)	Processes and resources (personnel and budget) are in place and will continue to be improved, refined and automated to ensure compliance with the 60-day patching requirements. Planned improvement for 2018-19 includes patching tool.	▶	20%	30-Sep-2018	30-Sep-2018	John Martin; Brian Miller	May 18. Device patching for Microsoft products already automated. Routine programme of device scanning in place. product testing started.

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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.	▶	0%	31-Jul-2018	31-Jul-2018	Iain Kerr	There are 6 milestones for this action the first of which is underway and on target
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	May 18. Receipt printing issue identified during user test. Solution identified and will be offered to user to consider
T&PSR/IAAP/619	4. Cyber Essentials In preparation for the Council achieving Cyber Essentials plus by October 2019, steps should continue within the	An exercise to self-assess for Cyber Essentials will be carried out in keeping with timescales outlined in	▶	0%	30-Sep-2018	30-Sep-2018	Iain Kerr	There are 3 milestones to this action with target dates expected to be met

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	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)	the Scottish Government Public Sector Action Plan on Cyber Security.						
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.	▶	0%	31-Dec-2018	31-Dec-2018	Iain Kerr; Patricia Kerr; Annabel Travers	Milestones with timescales will be firmed up on publication of the new guidance
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	▶	0%	31-Mar-2019	31-Mar-2019	Iain Kerr	There are 6 milestones for this action the first of which is underway and on target

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		review, input will be required from ICT, Legal and possibly procurement.						
T&PSR/IAAP/622	8. GDPR Awareness A list of staff with access to a PC or laptop who do not complete the GDPR e-learn module by 27th July 2018 should be prepared by service area and reported to PAMG for appropriate action by Strategic Leads (HSCP – Heads of Service). A similar reporting process should be adopted for staff without access to a PC or Laptop, in terms of any such staff not confirming that they have read the 'GDPR Employees' staff booklet by 31st August 2018. (Medium Risk)	The action proposed is considered to be a proportionate first step to ensure that all staff handling Personal Data are sufficiently aware of their obligations under GDPR. Further steps required to ensure awareness will be considered upon monitoring of the take up rate and will be agreed through senior management structures if necessary.	▶	30%	31-Aug-2018	31-Aug-2018	Michael Butler	The rollout of the online GDPR module for corporate staff in ongoing and to date over 1200 employees have completed the course. In addition to this, over 900 educational establishment staff have acknowledged that they have received and understood the online access to the GDPR Employee booklet. HSCP staff are publishing the GDPR employee booklet on their intranet and sending a link to over 500 Homecare staff. Over 700 GDPR employee booklets has been distributed for staff who do not have access to PCs. Work on this is ongoing and future updates will be provided.
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.	▶	0%	31-Mar-2019	31-Mar-2019	Alan Douglas	

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		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.						

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.	▶	0%	31-Mar-2019	31-Mar-2019	Wendy Jack	
T&PSR/IAAP/625	2. Training Serious consideration should be given to obtaining training from the Care First providers to: - Ensure we are: using all of the functionality across all service areas that we are	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	▶	0%	31-Jul-2018	31-Jul-2018	Jacqueline Pender	

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	currently paying for; and - Determine how to eliminate some of the inefficiencies found when using the system by ensuring users are using the system properly. (Medium Risk)	CareFirst to assess client packages. We would expect that there will be initial concerns/teething problems when setting up any new processes. Approaches had been made and will continue to be made, if we feel this will assist, to our neighbouring Health and Social Care Partnerships who also use Care First for client care package management. Two days a week were allocated to the Learning Disability process by a member of the Information Team and this will continue if required. Olm have also been involved in the process. Going forward the responsibility for maintenance of care packages will be part of an ongoing review of the HSCP staffing structure.						
T&PSR/IAAP/626	3. Ensure sign off of Contribution Calculations in Care Contracts All of the contributions need to be signed off. (Medium Risk)	Agreed. All calculations will in future be signed off.	▶	0%	31-Jul-2018	31-Jul-2018	Jacqueline Pender	

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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.	▶	0%	31-Dec-2018	31-Dec-2018	Jacqueline Pender	
T&PSR/IAAP/628	5. Sharing of information Social Workers should be encouraged to share any information with the finance team they have for a client which may have a financial effect. Consideration should be given to how sharing of information with other client teams could help streamline processes and avoid duplication of work, this will become more critical when other teams start to use the finance functions of Care First. (Medium Risk)	Consideration will be given to the possibility of creating a regular report on Business Objects which provides details of deceased clients. We currently have access to "Tell us Once" and when we are notified, then the Care Contracts Team are advised. A letter will be sent to the Providers advising them of our recent audit inspection and remind them of their responsibility to contact the Care Contracts Team when a resident is deceased.	▶	0%	31-Aug-2018	31-Aug-2018	Jacqueline Pender	

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T&PSR/IAAP/629	6. Segregation of Duties in Learning Disabilities There should be appropriate segregation of duties; the permissions of individuals within Care First should be looked at to ensure that no one is allowed to perform all functions. (Medium Risk)	This will be reviewed.	▶	1%	30-Jun-2018	30-Jun-2018	Robert MacFarlane; Adrian McBride
T&PSR/IAAP/630	7. Differences between agreed care and actual care in Learning Disabilities If the client's needs have changed then this needs to be documented in an updated IRF2 as well as changing the service package. (Medium Risk)	This will be reviewed.	▶	0%	30-Jun-2018	30-Jun-2018	Robert MacFarlane; Adrian McBride

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Appendix 2
Internal Audit Reports (Previously Issued)

Generated on: 06 June 2018

West
Dunbartonshire
C O U N C I L

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

Project 117. Stocks & Stores (Report Issued May 2017)

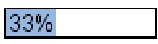| Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/511	3. Obsolete Stock Building services are proposing to close the store at Elm road in the next three to six months and transfer all stocks held there to the 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 and action will not be complete by original target. It has been necessary to extend the date to completed this action until 21 December 2018. Although extended, in the meantime teams are liaising with suppliers to establish if there is any interest in repurchasing obsolete stock. Because of changes to building design and regulation it is most

1

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
								unlikely any of the items will be re-purchased and we will then arrange job lot advert to be placed in local press / trade papers and invite bids to purchase. On acceptance of an appropriate bid the obsolete stock will be sold and stock records updated as appropriate.

Project 119. Fine Art Collection (Report Issued August 2017)

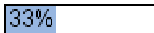| Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/517	2. Joan Eardley Painting It is recommended that advice be sought from Legal Services with a view to seeking up to date / definitive confirmation that two Local 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	🛑	75%	30-Sep-2017	31-Dec-2017	Gill Graham	Further Communication has taken place between WDC Legal representatives and their counterparts at the authorities involved. Argyll & Bute Council has now responded to state that they officially withdraw their interest & shared ownership of the painting. WD Legal Services have again contacted East Dunbartonshire Council to seek a decision. Cultural officers will also make contact with their colleagues at East Dunbartonshire to see if this may expedite a decision.

2

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		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 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.						

3

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	May 18 - Lines still to be fully commissioned and then handed over to Capita. This is being hastened on a daily basis but BT do not give commissioning or installation dates for new lines and therefore there is no timescale for delivery. There has been progress on some of the installation but overall it still remains outstanding.
CS/IAAP/521	3. Systems without parallel DR arrangements are not fully tested Management must put in place effective plans and timescales to effectively test DR arrangements for large departmental and corporate systems. (Medium Risk)	ICT Management will deliver a testing schedule for these systems by 30th Nov 2017 ICT will implement the above testing schedule by 30th June 2018	▶	75%	30-Jun-2018	30-Jun-2018	James Gallacher	May 18 - On target to complete. Full DR testing schedule implemented with Email & Citrix applications identified as the first critical applications to be DR tested. Both systems are complex in terms of configuration and server requirements and DR planning has been in progress. By mid-June both systems will be fully DR tested and signed off. The remaining list of applications will continue to be tested with the aim of testing a minimum of two applications per month. Client department liaison is continuing to agree dates and test plans for DR testing of all applications as per

4

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
								schedule. As and when any systems encounter issues we will take the opportunity to DR test if possible and the schedule will be updated accordingly. Data Centre move completed in January 18 and all systems partly DR tested with server hardware & storage move to Aurora site.

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-May-2018	Stella Kinloch	Development of new functions will be carried forward following the Version 8 upgrade for completion by end of year.

Project 122. Register of Gifts, Hospitality & Interests (Report Issued November 2017)
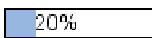
Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/536	3. Guidance & Declaration Form In relation to the Register of Gifts & Hospitality and Declaring Interests, the	Agreed, relatively minor changes to be made.	🛑	95%		31-Mar-2018	Peter Hessett	Drafts completed on time. As ELG has not met it will be discussed with Trade Union Conveners on 13 June.

5

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	following is recommended: • The title of the guidance be renamed which covers both offers and acceptance of Gifts, Hospitality & Interests e.g. 'Guidance of Acceptance & Offers of Gifts, Hospitality & Declaring Interests. • The Guidance should be revised and updated particularly in relation to the Register of Interests. This should include the requirement for Senior Officers i.e. Strategic Leads and above to make an annual return which would be either confirming all/any interests already declared or making a nil return. • A separate declaration form should be established for declaring private interests which may result in a conflict or conflict of interests with the work of Officers and not incorporated with Gifts & Hospitality. (Medium Risk)							
T&PSR/IAAP/539	6. Date Guidance Prepared As the guidance document relating to the Register of Gifts, Hospitality and Declaring Interests was updated in March 2017, the date should be recorded on the guidance to ensure that staff are making reference to the correct and most up to date version.	Agreed	🛑	95%		31-Mar-2018	Peter Hessett	Drafts completed on time. As ELG has not met it will be discussed with Trade Union Conveners on 13 June.

6

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	In addition, the retention periods for the register and declaration forms should also be documented within the guidance i.e. current plus five years. (Low Risk)							

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
T&PSR/IAAP/558	4. Review of time taken to complete reports It is important that all AWI reports be completed as quickly as possible to ensure the welfare of the incapacitated adult. To achieve this it is vital to fully understand the reasons, in each case, as to why the recommended timescale for completing the AWI report was not met. It is recommended that applications, once the report is finalised, be reviewed and the reasons for delays in the time taken to complete the report should be fully analysed and documented. This should be possible utilising the CareFirst System following implementation of recommendations 1 and 2 of this action plan. This will enable the MHO Team to understand the reasons for	A quarterly internal audit will be undertaken in respect of all completed guardianship reports, and this will be distributed as appropriate. This will assist in highlighting performance and progress, but will also serve to indicate areas of resource pressure and other challenges encountered. It should be noted that at times the circumstances leading to the completion of reports are outwith the control of the assigned MHO. This can be due to factors such as delays with the family making contact or with legal processes surrounding the application	🛑	50%		31-Mar-2018	Drew Lyall	Population of the relevant data remains a bit inconsistent as MHOs acquaint themselves with the new system and work is underway to improve this. The routine population of data relating to local authority guardianship processes will have to be addressed and has been impacted upon by the lack of admin cover. This task will have to be completed within the overall context of the service priorities – i.e.: discharging our primary statutory duties.

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Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	delays and find solutions to speed up the process. (Medium Risk)							
T&PSR/IAAP/559	5. Review of Guidelines A review of the Guidance Note on Applications for Welfare Guardianship should be carried out. Timescales should be set the match the increase in number of applications and legislation. (Low Risk)	A review of current guidance and policy will be undertaken, with amendments made as appropriate and required. This will reflect changes in practice, and the significantly increased demand for reports since the guidance was initially produced	▶	20%		30-Sep-2018	Drew Lyall	Senior MHO will progress this task from early 2018 with a view to completing well within agreed timescale. It will be necessary to review, draft amendments, and submit to SMT for approval.

8

Project 125. Creditors (Report Issued February 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/580	5. Agresso Payments - Insufficient checking of authorised signatories when processing batches for payment CAS should consider implementation of alternative automated process to confirm batches are appropriately authorised. In the interim CAS should ensure sufficient manual checking is undertaken to reduce risk of unauthorised payments to acceptable level. (Low Risk)	Project to be undertaken to streamline online transactional processing, including implementation of online approval process Council wide incorporating post specific financial responsibilities with relevant limits. In the interim checking process will be reinforced with CAS staff.	▶	10%	30-Jun-2018	30-Jun-2018	Graham Hawthorn; Stella Kinloch	Development within Workforce Management System requires to be carried forward to 18/19 following Version 8 upgrade.
T&PSR/IAAP/582	7. Agresso Payments - Comino authorised signatory listing is not accurate Signatory list should be updated to ensure it is accurate and procedures should be implemented to ensure the signatory list is kept up to date. (Low risk)	Project to be undertaken to streamline online transactional processing, including implementation of online approval process Council wide incorporating post specific financial responsibilities with relevant limits. In the interim checking process will be reinforced with CAS staff.	▶	10%		30-Jun-2018	Stella Kinloch	Development within Workforce Management System to be carried forward to 18/19 following Version 8 upgrade.

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Code of Good Governance - Improvement Action Plan

Project Improvement Actions for 2017-18

Action Code	Recommendation	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
RES/1718/PR /001	4. Procurement policies and guidance Ensure practical implementation of Procurement Policies and Guidance	▶	66%	31-Mar-2018	30-Aug-2018	Annabel Travers	Two out of three milestones have been completed The P&MRG said on the 30/04/2018 that they want consultation on the *Contract & Supplier Management Policy* and the *Social Issues in Procurement Policy* and the community benefits procedure (now called social issues) is part of these Policies, before approving the Policies to go to the Corporate Services Committee. The new target date for the revised Policies for P&MRG approval is June 2018 and the Corporate Services Committee August 2018.

Appendix 3
External Audit Reports
Generated on: 06 June 2018

West
Dunbartonshire
C O U N C I L

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

Local Scrutiny Plan 2017/18

4. Shared Services

Code & Title	Status Icon	Progress Bar	Due Date	Ownership Assigned To	Latest Note
E&N/1718/SLA/016 Roads Shared Service - Develop the shared service approach for service delivery		80%	31-Mar-2018	Ronnie Dinnie	Council agreed in March to implement shared roads and transportation with Inverclyde Council. Negotiations are ongoing with Trade Unions to reach a collective agreement.

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