Appendix A
Internal Audit Reports (Recently Issued)

Generated on: 26 February 2014

West Dunbartonshire COUNCIL

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

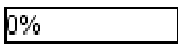**Project** 60. Procurement Corporate Function 13-14 (Report Issued December 2013)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Procurement Risk Register The action identified to mitigate the risk of suppliers failing to perform to agreed standards should be implemented ie. Implement strategic sourcing toolkit. Low Risk	Agreed. This is an action in our 2013/14 Service Plan and development and delivery will continue into 2014/15.	▶	50%	31-Dec-2014	31-Dec-2014	Angela Salmons	The supplier relationship management policy and process was developed last year and approved in March 2013. This is now being rolled out to all departments and key strategic suppliers are being selected to work with. This action will carry into 2014/15.
2. Monitoring of Procurement Spending Procurement should monitor the volumes / quantities of goods procured in order to assess levels of demand and investigate instances of increase.	At the moment this is done as and when a tender is being developed for market. We have an action in our 2013/14 Service Plan to develop reports in this area and this will	▶	80%	31-Dec-2014	31-Dec-2014	Angela Salmons	As noted in the report comments, this is part of the tender process for each area and will be done at the point of each tender. The remaining aspect is to develop a report from the system which shows the demand. This action will

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Low Risk	continue into 2014/15.						carry into 2014/15.
3. Monitoring of Procurement Spending Procurement should monitor the volumes / quantities of recycled, Fair Trade, etc products in order to check they are increasing. Low Risk	We will consider building this into our action plan for 2014/15.	▶	0%	31-Mar-2014	31-Mar-2014	Angela Salmons	At the moment our systems are unable to categorise whether products are fair trade and is something that we are exploring to determine what is possible. This action will carry into 2014/15.
4. Compliance with Sustainability Procurement Policy Procurement should be able to ensure that only items that comply with the Sustainable Procurement Policy can be purchased, and that items that are prohibited (eg. peat, bottled water) cannot be purchased. Low Risk	For purchases below £50,000, where CPT is not involved, training will be provided to those who buy goods, services or works directly from suppliers.	✅	100%	31-Mar-2014	31-Mar-2014	Angela Salmons	Our tender strategy approval form, which is completed in advance of tendering, looks at sustainability within contracts being awarded.

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

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Excursions Policy CHCP should participate in a working group to produce a policy to comply with the framework published by the Scottish Government and record the associated risk.	CHCP will participate in a working group to produce a policy to comply with the framework published by the Scottish Government.	▶	0%	31-Dec-2014	31-Dec-2014	Paula Godfrey	

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

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Excursion Policy to be Updated The Education department should participate in a working group to update the policy to comply with the framework published by the Scottish Government.	The Education department will participate in a working group to update the policy to comply with the framework published by the Scottish Government.	▶	0%	31-Dec-2014	31-Dec-2014	Laura Mason	
2. Parent Consent Forms Not on File Signed Parent Consent Forms should be retained on file for no less than the current recommended retention period.	Head Teachers advised that they will ensure that organisers are reminded of this in future.	✔	100%	30-Sep-2013	30-Sep-2013	Laura Mason	Completed.
3. Health and Safety Not Advised of Excursions The Health and Safety section should be advised of all excursions in order to satisfy themselves of the risk evaluation.	Head Teachers advised that they will ensure that organisers are reminded of this in future.	✔	100%	30-Sep-2013	30-Sep-2013	Laura Mason	Completed.
4. Retention of Records The records for excursions should be retained for 14 months after the trip has taken place in accordance with the procedures.	The Head Teacher concerned advised that this will be done for all future trips.	✔	100%	30-Sep-2013	30-Sep-2013	Laura Mason	Completed.
5. Written Appraisal After Excursion There should be a record on file that shows that a written appraisal report was made by the Trip Leader following the return from the trip.	Head teachers advised that a written appraisal will be produced in future and retained on file.	✔	100%	30-Sep-2013	30-Sep-2013	Laura Mason	Completed.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
6. Cost, Times and General Info. of Excursion There should be a note on file to show that parents and pupils have been advised of the details of the trip including the behaviour expected, costs, emergency procedures, etc.	Head teachers advised that this will in future be retained on file.	✅	100%	30-Sep-2013	30-Sep-2013	Laura Mason	Completed.
7. Risk Not Included in Risk Register Education should record the risk presented to the department by excursions and show that they manage / mitigate the risks.	Education Excursion Risk Register to be implemented.	▶	0%	31-Dec-2014	31-Dec-2014	Laura Mason	

Project 63. Treasury Management Systems Review (Report Issued January 2014)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Treasury Management Risk Assessment The treasury element of the financial operational risk register and the risks/ issues identified within the finance strategy do not assess risk individually in the areas such as liquidity, exchange rates, inflation, credit, refinancing, legal and regulatory, market, fraud/error and corruption. It is recommended that Treasury Management risks are assessed, identified, documented and included in the Corporate Services operational risk register in order that senior management can continue	It has been agreed to formally document the assessments of the Treasury Management risks in these areas.	✅	100%	28-Feb-2014	28-Feb-2014	Gillian McNeilly	Complete.

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to monitor and control the adequacy of the management of the risks. Medium							
2. Organisational risk register and Treasury Management business contingency (a) There is no organisational risk register as a whole however there are various risks registers that have been prepared such as the treasury element of the financial operational risk register, the risks/ issues identified within the finance strategy and the risk factors identified as part of the draft long term financial strategy. It is recommended that the Treasury Management risks, some of which are already identified, are elaborated and other risks assessed and documented. The assessments need to be capable of incorporation into a West Dunbartonshire Council risk register by clearly identifying the risks and actions to be taken. Medium	It has been agreed to formally document the assessments of the Treasury Management risks along with developing the contingency/business continuity procedures in these areas.	✅	100%	28-Feb-2014	28-Feb-2014	Gillian McNeilly	Complete.
3. Organisational risk register and TM business contingency (b) The business continuity plan that is being developed for the Treasury Management activities is in relation to People, Premises, ICT and Suppliers. The contingency	The Treasury Management contingency/business continuity plan in the non-financial areas is currently being developed.	▶	70%	31-Mar-2014	31-Mar-2014	Sandy McKenzie; Gillian McNeilly	A Business Continuity Plan has been drafted by the Finance Team manager and Business Continuity Coordinator. It is currently with the Corporate Services Business Partner for comment in order to establish exact ICT requirements. Comments will

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/business continuity management procedures are to be developed and put in place in relation to both the financial and non-financial risks. It is recommended that the Treasury Management contingency/business continuity management procedures are developed in terms of both financial, ie liquidity, exchange rates, inflation, credit, refinancing, legal and regulatory, market, fraud/error and corruption, and non-financial risks. Medium							be returned to meet the Audit Scotland deadline of 31 March 2014.

Project 64. Housing Allocations and Homelessness (Report Issued January 2014)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
1. Re-Letting Targets During each of the past three years, almost 70% of tenancy offers have been refused. Staff should continue to explore methods that ensure clients are only offered properties in which they have a genuine interest. (Medium Risk)	Refusal rates are being closely monitored and are reported to the monthly Housing Performance Improvement Board. Civica, the software provider is in the process of expanding the number of letting areas to ensure that the waiting lists more accurately reflect demand.	▶	0%	31-Mar-2014	31-Mar-2014	Janice Lockhart	Refusal rates have reduced - 56% in January 2014. However, they remain unacceptably high and are a major area of concern. Offers are being discussed with applicants ahead of the formal offer being made with a view to reducing refusals. Refusal rates are discussed at the monthly Housing Performance Improvement Board.
2. Use of Bed and Breakfast Accommodation From a sample of clients that were assigned to Bed	This recommendation is noted. The selection of B&B accommodation is most likely to be either a	✅	100%	31-Jan-2014	31-Jan-2014	Janice Lockhart	Complete.

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and Breakfast (B&B) accommodation, no reason was given for using this type of accommodation in six of the seven cases. In four of the cases, the client was in B&B for more than 28 days but there was no information on file to explain the length of stay. The reason why B&B was used initially and why there was an extended stay should be recorded.	supply issue in terms of the availability of other temporary accommodation or as a result of the applicant's individual circumstances. The service is no longer using B&B accommodation.						
3. Identification Checks Staff insist that a property would not be let unless proof of identity had been confirmed but this was not always apparent on file. It is recommended that a record of the documents seen and the name of the member of staff that checked the information is kept on file.	Staff have been advised to ensure that identification checks are clearly recorded on the system.	✅	100%	24-Jan-2014	24-Jan-2014	Janice Lockhart	Complete.
4. Tenancy Checks Apart from the initial visit within three weeks, there are no other planned visits to confirm that the tenant allocated the property is the person still residing there or if there are any other issues that might affect the tenancy. It is recommended that the Department instigates a programme of annual visits.	Whilst the risk associated with this issue is low, Housing Estates Management Services will undertake at least one visit per tenancy in a 12 month period to establish household composition details and identify any other housing related issues for action. This action has commenced December 2013 and will be monitored through our Housing Performance	✅	100%	24-Jan-2014	24-Jan-2014	Andy Cameron	Complete.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	Improvement Board.						
5. Client Information In a sample of 30 Homeless cases, there were 12 instances where minor details were not recorded on file. In a sample of 30 cases where it had been decided that the applicant was intentionally homeless, so did not qualify to be housed, there was nothing on file in eight cases to confirm that the applicants had been informed of their right of appeal. All information should be recorded.	Staff have been advised to ensure that all details are recorded on the system. Benefit payments are closely monitored and outstanding claims / action taken is recorded on the daily sheets. All standard letters advise applicants of their right of appeal.	✅	100%	24-Jan-2014	24-Jan-2014	Janice Lockhart	Complete.