

Appendix 2





Audit Action Plans (Themes 1 to 4)




Generated on: 18 September 2019

	1. Recently Issued Internal Audit Action Plans
--	---

	159. VAT (Report Issued September 2019)
--	--

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/003	<u>1a. VAT Reconciliation Adjustment</u> Seven expenses claims need to be reviewed by the Governance Team as part of their next VAT Reconciliation process either to adjust for them or to have the purchase card holders obtain the correct VAT receipts in each instance. It is recommended that Governance Team reissue the Purchase Card VAT guidance all Purchase Card users and approvers to remind them of the VAT legal requirements. (High Risk)	Governance Team will review the transactions identified and take the appropriate action. Purchase Card VAT guidance will be reissued to all purchase card holders and approvers stating that it is mandatory to attach a receipt to every transaction and will be issued at least once a year.		<div style="background-color: #4f81bd; color: white; padding: 2px;">100%</div>	31-Aug-2019	31-Aug-2019	The transactions were reviewed by the Governance Team and no VAT adjustments were required. Email was issued on the 3 June 2019 stating that it is mandatory to attach a receipt/invoice to every transaction.	Karen Shannon	Gillian McNeilly
IAAP/004	<u>1b VAT Reconciliation Adjustment</u> It is recommended that the Finance Service Centre maintains responsibility of the overall administration of the Purchase Cards and provides guidance on the	From 1 June 2019 all CPC purchases will require receipts or other back up as a mandatory requirement for all transactions.		<div style="background-color: #4f81bd; color: white; padding: 2px;">100%</div>	01-Jun-2019	01-Jun-2019	Complete.	Stella Kinloch	Arun Menon

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	uses of the Purchase cards. (Medium Risk)								
IAAP/005	<u>2a. Purchase Card VAT Invoices Testing</u> It is recommended that purchase card holders and approvers are reminded that VATable expenses can only be approved when a VAT receipt has been attached to the claimed expenses. (Medium Risk)	Purchase Card VAT guidance will be reissued to all purchase card holders and approvers stating that it is mandatory to attach a receipt to every transaction and will be issued at least once a year. Reminder email can be provided to all Cardholders/Approvers by FSC.		<div><div>100%</div></div>	30-Nov-2019	31-Aug-2019	Sample checks are performed every month to ensure that relevant documentation is available to support purchase card transactions.	Stella Kinloch; Karen Shannon	Gillian McNeilly; Arun Menon
IAAP/006	<u>2b. Purchase Card VAT Invoices Testing</u> It is also recommended that spot checks, to ensure VAT receipts are attached to expense claims, are carried out on some of the other months in the year 2018-19 that has not already been checked, in order to reduce this risk. (Medium Risk)	Sample checks are performed on a monthly basis and where possible earlier months will be reviewed as resources allow.		<div><div>50%</div></div>	31-Mar-2020	31-Mar-2020	Sample checks are performed every month to ensure that relevant documentation is available to support purchase card transactions	Karen Shannon	Gillian McNeilly
IAAP/007	<u>3. Purchase Card VAT invoices check</u> It is recommended that, given the importance of the issue the Governance team carry out this check on a monthly basis so that this risk can be reduced. (Medium Risk)	Sample checks are performed on a monthly basis and will continue to be performed.		<div><div>100%</div></div>	31-Dec-2019	31-May-2019	Sample checks are performed every month to ensure that relevant documentation is available to support purchase card transactions	Karen Shannon	Gillian McNeilly
IAAP/008	<u>4. Leisure Trust VAT Invoice check</u> It is recommended that as a good practice all checks and workings carried out as part of the Reconciliation process are properly	Procedures will be updated to accurately reflect all processes undertaken and will be reviewed on an ongoing basis to ensure that all processes are accurately		<div><div>100%</div></div>	31-Jul-2019	31-Aug-2019	Procedures have been updated to reflect all processes undertaken and will be reviewed on an ongoing basis to ensure that all processes are accurately	Karen Shannon	Gillian McNeilly


Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	documented, thereby ensuring that correct records are being kept, especially in the event of a VAT inspection. (Low Risk)	documented.					documented.		
IAAP/009	<u>5. VAT Manual</u> It is recommended that the VAT Manual is reviewed and updated in line with the recent VAT legislation and regulations. It is suggested that, in addition to a comprehensive VAT Manual, a shorter guidance document is prepared which would be more user friendly. (Medium Risk)	The VAT manual will be updated as and when changes occur. Consideration will be given to the best way to provide VAT guidance to officers of the Council.		<div><div></div>25%</div>	31-Dec-2019	31-Dec-2019	The VAT manual is under review and consideration is being given as to the best way to provide VAT guidance to officers of the Council.	Karen Shannon	Gillian McNeilly
IAAP/010	<u>6. VAT e-Learning Module</u> It is recommended that a VAT e-Learning Module is developed and WDC, WDLT and CPC employees are required to complete this in order to educate them on the VAT basics and helping to ensure compliance with VAT legislation and Regulations. (Medium Risk)	Consideration will be given to the best way to provide VAT guidance to officers of the Council, WDLT and CPC		<div><div></div>25%</div>	31-Mar-2020	31-Dec-2019	A number of options are being considered as to the best way to provide VAT guidance to officers of the Council, Leisure Trust and CPC, including a revised VAT manual which will include summarised guidance as to the VAT status of goods/services.	Karen Shannon	Gillian McNeilly
IAAP/011	<u>7. Admin Support Unit Invoice Check</u> It is recommended that the ASU carry out monthly checks on the CPC invoices, as well those for WDC and WDLT. (Medium Risk)	Process updated to include CPC effective 30 April 2019.		<div><div></div>100%</div>	31-May-2019	31-May-2019	Complete.	Graham Hawthorn	Arun Menon



160. Investigation: Supplier Invoicing Overcharge (Report Issued July 2019)


Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/001	<p><u>1. Price Checks</u> Building service's staff authorising Invoices for payment should carry out a reasonableness check on large value amounts been authorised for payment. This is in addition to the checks carried out by the administration staff.</p> <p>(High Risk)</p>	A process and schedule will be added to Building Services Quality Management System Annual Internal Audit Programme to carryout random checks comparing framework contract rates against commodity costs recorded within the new Integrated Housing Management System.		<div><div>50%</div></div>	29-Nov-2019	29-Nov-2019	<p>This action has 2 milestones 1 of which has been completed.</p> <p>The Integrated Housing Management System (IHMS) has still to go live and a process has been developed to compare material supplies framework costs against commodity costs recorded within the IHMS.</p> <p>This will be part of West Dunbartonshire Councils Building Services annual internal audit process which conforms to the International Standard EN ISO 9001:2015.</p> <p>Although the IHMS has still to go-live the action is on track to be completed in target.</p>	Martin Feeney	Jim McAloon
IAAP/002	<p><u>2. Integrated Housing Management System</u> Within the new Integrated Housing Management System (IHMS), there should be a sample manual check of price catalogues uploaded.</p> <p>(Medium Risk)</p>	The CPU developments team will carry out a sample check on IHMS catalogues following initial loading on, and then on an annual basis to check that any changes are in line with the agreed contract prices.		<div><div>0%</div></div>	16-Jan-2020	16-Jan-2020	The IHMS system has not yet been implemented, however, once the system is active, a phased approach to the price checking will be undertaken after the initial upload of catalogues.	Derek McLean; Alison Wood	Annabel Travers

P 161. Investigation: Garshake Generators (Report Issued September 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/012	<p><u>1. Lack of policy for disposal of Council buildings / key assets</u> A formal policy should be developed and approved by the Strategic Lead – Regeneration and used henceforth for the disposal of Council assets such as buildings and associated contents.</p> <p>(Medium Risk)</p>	Policy to be prepared and circulated within Regeneration and made available to other departments within WDC.		<div><div>50%</div></div>	30-Sep-2019	30-Sep-2019	A draft policy has been completed and, after sign off by the Strategic Lead, it will be circulated internally.	Craig Jardine	Jim McAloon


Th 2. Incomplete Internal Audit Action Plans

P 128. Payroll - Overtime (Report Issued May 2018)


Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/608	<p><u>1. Overtime - Building Services/Repairs & Maintenance</u> 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:</p> <ul style="list-style-type: none"> - Adopting a more flexible approach to working; and - Employing more personnel, paid at plain time, to cover the anticipated demand for services 	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		<div><div>57%</div></div>		27-Mar-2020	<p>This action has 7 milestones, 4 milestones are complete and 3 are in progress.</p> <p>Negotiations with TU's have been on-going for a considerable time and these will continue.</p> <p>It has been necessary to extend the target date for this action and 3 milestones. This is due in the main to the new IHMS being</p>	Martin Feeney	Jim McAloon

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	<p>rather than paying some existing staff at enhanced rates.</p> <p>(Medium Risk)</p>	<p>reduction in overtime costs for emergency repairs and overtime to complete projects and void house repairs. It would also allow better utilisation of resources for external project works with extended hours in Spring / Summer / Autumn and reduced hours in the Winter months (seasonal working). In addition, we will analyse if there are any benefits in employing additional staff to reduce expenditure on overtime as part of our regular workforce planning meetings where Building Services review resource requirements.</p>					<p>configured to existing work patterns. Development work on the IHMS will be necessary to configure this to be able to manage flexible working patterns in future and the IHMS project team are aware of this and will include it in their work schedule after go live.</p> <p>Other contributing factors for the delay include budget pressure on the Housing Maintenance Operation trading account and a recruitment freeze.</p> <p>In the interim the significant controls on overtime expenditure will continue to be monitored to ensure only necessary overtime is being worked and where possible this is minimised. The overtime expenditure is anticipated to decrease in 2019/2020 with a reduction in budget, reduced empty homes presented to be Building Services to bring back to the re-let standard and improved productivity.</p>		



P 136. Central Repairs & Maintenance Budget (Report Issued September 2018)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/635	<p><u>4. New System to be put in place</u> It is recommended that all records and transactions in the Profess system are tidied up in order to ensure a smooth transition between the two systems.</p> <p>(Low Risk)</p>	Work programme is ongoing by the Project Team and is regularly monitored.		<div><div style="width: 66%;">66%</div></div>	31-Mar-2020	31-Mar-2020	<p>This action has 3 milestone 2 of which are complete.</p> <p>This action has been delayed due to issues outwith Building Services direct control where the IHMS go-live date has been put back on a number of occasions.</p> <p>Whilst work on the outstanding milestone to transfer of data continues; building services requires to work with colleagues and the timeframes agreed by the IHMS project board to complete this milestone and action.</p>	Martin Feeney	Jim McAloon


P 145. Building Standards (Report Issued March 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/694	<p><u>8. Use of Comino</u> When an application is open all information should be stored in the one place and thought should be given to moving older parts of the application into Comino.</p> <p>(Low Risk)</p>	The remaining paper based files between 2010 - 2016 will be electronically back scanned and imported into the electronic document management system.		<div><div style="width: 33%;">33%</div></div>	30-Sep-2019	31-Mar-2020	24/06/19 - Project delayed due to resources required on other work priorities/commitments	Irene McKechnie; Colin Newman	Pamela Clifford

146. ICT Software Licence Controls (Report Issued April 2019)



Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/707	<p><u>1. Maintain a current view of corporate Licence estate</u> Management across the Council should continue, with the assistance of WDC ICT to review the processes for managing the Non-standard licence estate on an annual basis.</p> <p>(Low Risk)</p>	Agreed that ICT will annually check licenses and software with service areas.		<div><div>66%</div></div>	31-Oct-2019	31-Oct-2019	Sept 19. 2 of the 3 milestones complete and on target for completion to schedule	James Gallacher ; Patricia Kerr	Victoria Rogers
T&PSR/IA AP/709	<p><u>3. Align Software management and device management processes</u> ICT Management should take steps to align the software management and device management processes through an annual review Note: This action also appears as an action on the device management audit.</p> <p>(Low Risk)</p>	Review available Reports (eg SCCM, AD and Greenbone) to improve the software inventory detail available to improve patch and license management processes.		<div><div>66%</div></div>	31-Mar-2020	31-Mar-2020	Sept 19. 2 of the 3 milestones complete and processes continue to be refined as part of the Windows10 Upgrade project.	James Gallacher ; Patricia Kerr	Victoria Rogers

148. ICT Network Controls (Report Issued April 2019)




Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/712	<p><u>3. Ensure a comprehensive document set is included in the VoIP upgrade process</u> Management should ensure that a comprehensive suite of documents is handed over/created as part of</p>	Full documentation of the system is part of the upgrade and handover process that is due for completion by 31 March 2019. This includes full resilience testing which was originally part of the ICT		<div><div>33%</div></div>	30-Jun-2019	25-Oct-2019	Sept 19. The upgrade did not proceed as planned due to a requirement for server certificates. Awaiting revised date from supplier.	Patricia Kerr	Victoria Rogers

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	the VoIP upgrade currently underway (Low Risk)	Modernisation programme and for which a retention sum is being held by WDC.							

P 149. Investigations: Education (Reports Issued April 2019)



Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/716	<u>2. School Fund Record Keeping</u> It is recommended that the Education service carry out a full review of School Fund record keeping at schools and provide guidance/training where poor record keeping is identified. (Low Risk)	We will source best practice from the West Partnership and work with our Learning Community Business Managers to agree a common format. All Head Teachers will be trained in use of the procedures.		<div><div>50%</div></div>	31-Mar-2020	31-Mar-2020	Team established across finance and education to identify processes to be examined. Initial schools visited and processes reviewed. Scoping exercise complete for draft policy for School Fund Record Keeping, following the gathering of practice from other local authorities in the West Partnership.	Andrew Brown	Laura Mason
T&PSR/IA AP/717	<u>3. Annual Income & Expenditure Statement</u> It is recommended that the Education Service examine the School Fund annual returns from all schools to ensure that they are provided in the proscribed format. (Medium Risk)	Scrutiny processes will be reviewed. This will form part of School Improvement work and be discussed with Business Partner Finance to ascertain support required.		<div><div>25%</div></div>	31-Mar-2020	31-Mar-2020	Working with the Finance Business Partner, the scrutiny process has been reviewed. In line with the rollout of ParentPay, schools in the Dumbarton and Vale of Leven area have been approached to examine the annual returns, with the Clydebank schools to follow later in the session.	Andrew Brown	Laura Mason



151. Performance Indicator Review – Library Visits (Report Issued May 2019)



Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/719	<p><u>1. Information obtained from the electronic counters is not user friendly and is time consuming to analyse</u></p> <p>Management should consider how the data provided by the electronic counters can be improved either by upgrading or replacing the current system to ensure useful management information is available. (Low risk)</p>	We will look at alternative solutions and make an assessment on suitability in the 2019/20 financial year.		<div>0%</div>	31-Mar-2020	31-Mar-2020	The service received the action plan from Audit in mid-May and officers are now developing milestones to respond to the findings. This activity will be completed in line with the agreed timeline.	David Main	Stephen Daly
T&PSR/IA AP/720	<p><u>2. Anomalies in data provided by the counters has not been adjusted for leading to overstatement of visitor numbers.</u></p> <p>a) The location of the electronic counters in each library should be reviewed for reasonableness. b) A regular review should be undertaken of the electronic counter data to identify any significant anomalies which may require adjustment when reporting visitor numbers. (Low risk)</p>	<p>a) The location of the electronic counters will be reviewed in the 2019/20 financial year. b) We will review processes for data collection and evaluate how to mitigate against any anomalies.</p>		<div>0%</div>	31-Oct-2019	31-Oct-2019	<p>A review of counter locations will be undertaken in line with the stated timeline.</p> <p>A review has been undertaken of data collection processes and a guidance document drafted to be circulated to staff; this document is in the review stage and will be distributed in line with the stated timeline.</p>	David Main; David Russell	Stephen Daly
T&PSR/IA AP/721	<p><u>3. No checks have been carried out to determine the accuracy of the electronic counters</u></p> <p>a) Regular manual counts of visitor numbers should be undertaken at each library and compared to the electronic count information to ensure that the visitor numbers are</p>	<p>a) A manual data check will be scheduled to take place annually at each library. b) See comment 2a above re: counter positions</p>		<div>0%</div>	31-Oct-2019	31-Oct-2019	This manual check will be undertaken in as part of new data collection processes (as per note above). As per T&PSR/IAAP/720, a review of counter locations will be undertaken in line with the stated timeline.	David Main; David Russell	Stephen Daly

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	being accurately counted by the electronic counters. b) As recommended in finding 2, above, the location of the electronic counters in each library should be reviewed for reasonableness. (Low Risk)								







154. Charging Policy - Non Residential Services (Report Issued May 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/732	<p><u>1. Financial Assessments Not Located/Provided</u> Service areas should ensure that it is built into their processes that Financial Assessment reviews are undertaken on an annual basis as this does not appear to be happening as standard. In addition, record keeping needs to be improved.</p> <p>(High Risk)</p>	<p>The Head of Service will issue an instruction to Integrated operational Managers on the requirement to undertake a Financial Assessment as part of the initial assessment of care and also that this should be reviewed annually. Evidence should also be retained to verify that this has been done.</p> <p>The HSCP SMT has agreed that an Extended Management Team session will be held around the operational responsibilities of social care staff.</p>		<div><div>75%</div></div>	30-Jun-2019	30-Sep-2019	Instruction issued to all Integrated Operational Managers that Financial Assessments must be completed when assessing care needs. Workshop held at the Extended Management Team session on 9 September. Agreement made that Financial Assessments will be part of the Carefirst assessment process and no sign off unless completed. In relation to Learning Disability Services these issues are being addressed through the LD finance group.	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw
T&PSR/IA AP/733	<p><u>2. Lack of Centralised / Service Based Records</u> While Carefirst should contain a record of all individuals receiving social care services, the recording of care charges and financial assessments was not available. In this regard, it is recommended that</p>	Carefirst is the primary care management system for all community health and care clients. As such all clients in receipt of a service will have a Carefirst record. However there is an acknowledgment that there requires a cleansing of the volume		<div><div>80%</div></div>	30-Sep-2019	30-Sep-2019	Manual records now in place. Workshop planned to ensure operational and support staff are clear about roles, process and expectations.	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	<p>until the information is available and held centrally within Carefirst that all services prepare and maintain a list of all clients within their service area, this should include the service received and whether the client is charged or not.</p> <p>(Medium Risk)</p>	<p>of information held and an assessment as to the consistency of input across different services.</p> <p>Some services hold the financial assessment as a separate excel spreadsheet that has not been uploaded onto Carefirst e.g. Blue Badges.</p> <p>The HSCP SMT has agreed that an Extended Management Team session will be held around the operational responsibilities of social care staff.</p> <p>In the interim a template has been issued to all operational managers to complete to list all service users currently in receipt of a service, detailing when last reviewed (including financial assessment) and also the personal care element.</p>							
T&PSR/IA AP/734	<p><u>3. Evidence of Benefits</u></p> <p>When carrying out Financial Assessments, verification of the clients Benefits/Income/Capital should be carried out, this verification should be retained as evidence to the assessment. Alternatively, consideration should be given to accessing/sharing information from the IWorld Benefits system as this is verified/evidenced information which would also ensure that the client is only being asked once for the information.</p> <p>(Medium Risk)</p>	<p>The revised Charging Policy will stress that evidence must be provided and retained to allow for a robust financial assessment to be undertaken. If service user refuses then the full charge will be applied. This will be detailed within the financial assessment.</p> <p>IWorld access to be given to members of staff currently carrying out Financial Assessments for Residential Placements. Extending this will be considered where appropriate.</p>			30-Aug-2019	31-Oct-2019	<p>IWorld access has been extended. See point 4 below regarding draft Charging Policy still being considered. Due date changed to end of October in line with expected timescales for Charging Policy being agreed.</p>	Jonathan Hinds; Wendy Jack	Beth Culshaw

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/735	<p><u>4. Charging Policy</u> As the Community Based Care Charging Policy - Non Residential Services has not been reviewed for at least eight years and as some parts of the policy requires to be more generic and other parts require to be more specific, it is recommended that the policy be fully reviewed and revised. This will therefore provide more clarity, eliminate ambiguity and make it fit for purpose. It is also recommended that all services be included in the review to ensure input from all areas. In addition, once reviewed, the date of the revision should be recorded on the policy to ensure that there is proper version control. (Medium Risk)</p>	<p>A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.</p>		<div><div></div>80%</div>	31-Aug-2019	31-Oct-2019	A draft revised Charging Policy has been produced by a sub-group of a social worker practitioner and finance staff. This draft will be reviewed by the group and Carer reps and the due date has been moved to the end of October to allow time for this to be considered and agreed. The impact of the recent SDS Inspection Report and the associated Action Plan is being considered.	Jonathan Hinds	Beth Culshaw
T&PSR/IA AP/738	<p><u>7. Billing Set Up</u> It is recommended that services take responsibility for setting up billing/adjustments for their own client groups. Alternatively, consideration should be given to centralising this process which would ensure a consistent approach across all services. (Low Risk)</p>	<p>This will require to be scoped and considered within the current review of the HSCP Senior Management Team and the team structure below, against the challenge of decreasing budget resources.</p>		<div><div></div>60%</div>	30-Sep-2019	30-Sep-2019	This is ongoing as part of the P2P programme of work within the HSCP. Also the HoS are considering changes to structure including the current support for financial transaction processes.	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw

157: Social Work Tendering & Commissioning (Report Issued 7 June 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/760	<p><u>2. Resources Allocation Meetings</u> (a) It may be helpful for the CPU attend some of the resource allocation meetings.to establish ways they could work more collaboratively and if tools such as frameworks could be used.</p> <p>(b) Minutes should be taken at all such meetings in order to show the rationale of procurement decisions. In addition these notes should be included in service users' files.</p> <p>(Medium Risk)</p>	<p>(a) It would be beneficial for the CPU to have insight into the Resource Allocation Meetings process, but only with regard to the type of provider and service type required.</p> <p>(b) Rather than a full minute there will be a Decisions Summary produced after every meeting which will be distributed to both CPU and HSCP Finance Team.</p>			30-Sep-2019	30-Sep-2019	Procurement have attended ARG meetings and there are ongoing discussions to agree shared process of decision making across all adult and children services.	Joyce Campbell ; Fraser Downie; Hazel Kelly; Robert MacFarlane; Kirsteen MacLennan; Lynne McKnight ; Annie Ritchie; Bernadette Smith	Jo Gibson; Jonathan Hinds; Julie Lusk; Annabel Travers
T&PSR/IA AP/762	<p><u>4. Monitoring Providers</u> All monitoring should follow the procedures and be consistent across the partnership.</p> <p>(Medium Risk)</p>	Our review of commissioning and quality within the HSCP will ensure that a consistent monitoring approach will be developed across services. This will include a review of the functions within the Quality Assurance Team, in tandem with a review of the HSCP SMT structure.			31-Dec-2019	31-Dec-2019	A new organisational structure and additional resource has been identified and will be put in place following agreement of the HSCP Commissioning Plan at the August HSCP Board meeting.	Wendy Jack	Beth Culshaw
T&PSR/IA AP/764	<p><u>6. Use of Providers Not Through Frameworks</u> Service areas should consider ways to bring historical placements on contract in conjunction with the CPU.</p> <p>(Medium Risk)</p>	We will work through the pipeline priorities in order to maximise the level of compliance.			31-Mar-2020	31-Mar-2020	This is underway as part of the procurement process and each provider should be picked up as part of the procurement pipeline.	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw

**158. Procurement Follow-up (Report Issued 7 June 2019)**

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IA AP/767	<u>2. Roads & Greenspace - Revenue Works Records</u> A more comprehensive approach to recording of revenue works should be introduced, including reconciliations. (Medium Risk)	Roads - Format to be developed with colleagues in Resources section to ensure full compliance. Greenspace – will replicate capital approach for revenue projects.		<div><div>66%</div></div>	30-Sep-2019	30-Sep-2019	The same approach for recording revenue works will be adopted in line with current process for capital works	Ian Bain; Gail Macfarlane	Richard Cairns
T&PSR/IA AP/768	<u>3. Roads - Record Keeping</u> More structured and consistent record keeping arrangements need to be introduced. (Medium Risk)	A revised approach to record keeping is being developed through the shared services approach.		<div><div>50%</div></div>	30-Nov-2019	30-Nov-2019	Filing system has been developed and a briefing, processes and procedures shared with Team.	Gail Macfarlane	Richard Cairns
T&PSR/IA AP/772	<u>7. Roads & Greenspace - Purchase Orders</u> The use of purchase orders needs to be reviewed in terms of : <ul style="list-style-type: none"> • Continuing relevance; and • Design with regard to other purchase processes within the Council. (Medium Risk)	Review of information required to be completed within purchase orders and amended in agreement with Finance, procurement etc.		<div><div>66%</div></div>	30-Sep-2019	30-Sep-2019	Requirement for purchase orders has been reviewed. Information required on purchase order is being updated.	Gail Macfarlane	Richard Cairns



3. Other Internal Audit Action Plans



Code of Good Governance - Improvement Actions for 2019-20

Code	Recommendation	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
P&T/1920/OD/03	<u>1. Be the Best Conversations</u> Continue to embed Be The Best Conversations council wide.		<div><div></div>25%</div>		31-Mar-2020	All actions progressing on target	Lorraine Mair	Alison McBride
RES/19-20/032	<u>2. Procurement Compliant Spend</u> Increase the percentage of spend that CPU view as being compliant with Financial Regulations		<div><div></div>25%</div>	31-Mar-2020	31-Mar-2020	Q1 FY2019/20: The influenceable regulated procurement (any procurement above £0.050m for supplies and services contracts and above £2m for works contracts) spend is £26,293,893. The actual regulated procurement spend that is compliant is £20,860,491 or 79.3%. The influenceable procurement spend is £41,881,676. The actual procurement spend that is compliant with the Financial Regulations is £33,443,391 or 79.9%.	Annabel Travers; Alison Wood	Angela Wilson
GOV-19-001	<u>3. Strategic Improvement Framework</u> Continue the implementation of the strategic improvement framework activity on benchmarking, including customer feedback and proof of "best value"		<div><div></div>0%</div>	31-Mar-2020	31-Mar-2020	first three year cycle is in final stages and work is planned to review outputs and gather views of stakeholders. This work will inform the next cycle of the framework.	Amanda Coulthard	Malcolm Bennie
GOV-19-003	<u>5. Failing KPI's</u> Improve reporting of failing KPI's to Members as appropriate		<div><div></div>50%</div>	31-Mar-2020	31-Mar-2020	PIs adrift of target at year end was highlighted in the overall performance report to Council (August 28). Further work planned to highlight these areas more explicitly through delivery plans also	Amanda Coulthard	Malcolm Bennie
GOV-19-004	<u>6. Sensitivity Analysis</u> Embed sensitivity analysis in service level budget and service planning		<div><div></div>0%</div>	31-Mar-2020	31-Mar-2020	Action will be taken during the Estimates process 2020/21 for the Long-term Finance Strategy/ No action taken to date, however the action will be completed before the	Gillian McNeilly	Stephen West

Code	Recommendation	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
						deadline		





4. Incomplete External Audit Action Plans








25. Audit Review of the Investigation of Tendering and Contracting Practices in Roads and Greenspace Services (Report Issued April 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/E AAP/189	<u>8. Declaration of Personal Relationships</u> Council regulations should be revised to include actions to be followed by managers when personal relationships are declared between officers and contractors. Documentation should be maintained by line managers and centrally for senior officers, to demonstrate action taken to avoid relationships influencing the award of contracts. Risk There is a risk of financial loss and reputational damage to the council.	The Council will amend its guidance and Code of Conduct to make explicitly clear, the considerations and actions expected of managers when personal relationships are declared between officers and contractors. The timescale suggested, reflects the consultation required with the Joint Trades Union and reporting policy changes to the relevant Council Committee.		<div><div>80%</div></div>	30-Nov-2019	30-Nov-2019	The two Strategic Leads will consider the required changes before discussions take place with the Joint Trades Union.	Peter Hessett; Victoria Rogers	Joyce White

26. Audit Scotland report: West Dunbartonshire Council: Management Report 2018/19 - May 2019

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/E AAP/191	<p><u>1. New Cash Receipting System</u> A new cash receipting system; Capita was introduced to the council in October 2018. A number of weaknesses have been identified with its implementation.</p> <p>An initial system error resulted in the payments analysis report produced by the system showing direct debit payment reversals creating a new debit entry, rather than a credit entry to cancel out the original transaction.</p> <p>In addition, staff have grouped and posted transactions of different types together, which has added to the significant delays in completing the reconciliations for both the NDR and Council Tax systems. Discrepancies are also not being followed up from prior periods.</p> <p>As at 19 March 2019, the reconciliations available were:</p> <ul style="list-style-type: none"> • period 9 for NDR (completed 31 December 2018), and; • period 6 for Council Tax (completed 30 September 2018) <p>The delay in completing reconciliations and following up discrepancies, increases the risk of error in the financial statements.</p>	<p>The payments analysis report is being corrected by the system provider. However there are other reports which are being used which provides the correct information and the correct information is being recorded in the ledger.</p> <p>The grouping of transactions was done deliberately and will simplify processes. The delay in reconciliations was partly due to the requirement to utilise staff to implement the new system and due to some unplanned staff absence. Management will prioritise the timely completion on reconciliations in such circumstances. The reconciliations referred to are up to date in time for the completion of the financial statements.</p>			31-Dec-2019	31-Dec-2019	System provider has implemented changes to the report and testing is in progress	Karen Shannon	Gillian McNeilly

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