






Appendix A



Internal Audit Reports (Recently Issued)


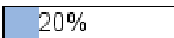

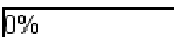




Generated on: 11 September 2013













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



Project 54. Estates Section of Asset Management (Report Issued March 2013)

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Acquisitions</u> All negotiations should be recorded and the final price should be agreed by senior management. (High)	This transaction was completed by the former Section Head of Estates. The price provided by the District Valuer was a 'desktop' valuation and did not take account of this property being larger than a similar property that was repurchased. It is noted that this was not signed off by a higher authority and a signing regime is			09-Apr-2013	09-Apr-2013	Stuart Gibson	Complete.


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	now in place.						
<u>2. Filing System</u> It is recommended that consideration be given to transferring to a computerised system. (Medium)	The section holds details of the property portfolio on a computerised spreadsheet that is updated on a monthly basis. Consideration is being given to a computerised filing system for all property files and emails in accordance with council policy currently being developed.			31-Mar-2014	31-Mar-2014	Stuart Gibson	Work has commenced on reducing filing of paper in order that a full scan of historic files can be completed.
<u>3. Commercial Property Policy</u> It is recommended that the Commercial Properties Section complete policy documents for adoption by the Council. (Medium)	Policy and procedural documentation for all functions will be developed.			31-Mar-2014	31-Mar-2014	Stuart Gibson	
<u>4. Sales by Open Market Tender</u> It is recommended that the disposal procedures be amended to include a section that would address the situation where bids are considered unacceptable. (Medium)	Our sales particulars state that the Council is not obliged to accept the highest or any offer which covers this eventuality. An amendment will be made to the procedures document.			31-Jul-2013	31-Jul-2013	Stuart Gibson	All sales particulars now state that the Council are not obliged to accept the highest or any offer. Policy is under development
<u>5. Rent Reviews</u> Tenants must be properly informed and negotiations started before the due date or there is a possibility that the Council could lose income. If there are valid reasons for not conducting a rent review, these should be noted on file. (Medium)	In some cases this is simply down to pressure of work from other areas. There is unlikely to be a loss of income in overall terms as the back rent will be charged when the rent is agreed. The Council in some cases will also have the right to charge interest			09-Apr-2013	09-Apr-2013	Stuart Gibson	


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	on back rent. Where a rent review is not being progressed for commercial reasons the surveyor will obtain the Assets Coordinators' sign off to this occurrence with immediate effect.						
<u>6. Rent Charges</u> It is recommended that there should be a regular reconciliation between the income from the Debtors system and the anticipated income per the Estates Portfolio, which would highlight any errors. (Medium)	This has been an error – the policy and procedural document mentioned in 3 above will provide for this eventuality.		<div><div>0%</div></div>	31-Mar-2014	31-Mar-2014	Stuart Gibson	Policy under development by Asset Management
<u>7. Rent Free Periods</u> The grant of any concessions to tenants must be properly authorised.	A sign off regime is now in place. In addition, this will be covered when the policy and procedural document mentioned in 3 above is completed.		<div><div>100%</div></div>	09-Apr-2013	09-Apr-2013	Stuart Gibson	Complete.
<u>8. Lease Rent Negotiations</u> Management should confirm 'Offer' and 'Minimum settlement' values before negotiations for new leases commence. (Medium)	This procedure, including a sign off regime, is already adopted and it will be incorporated in the policy and procedural document mentioned in 3 above.		<div><div>100%</div></div>	09-Apr-2013	09-Apr-2013	Stuart Gibson	Complete.
<u>9. Overdue Lease Renewals</u> The Section should ensure that the appropriate action is taken when leases are due for renewal. (Medium)	In many cases this is for commercial reasons and not an a sign off from the Assets Coordinator is required and this has already been implemented. It will be incorporated in the policy and procedural document mentioned in		<div><div>100%</div></div>	09-Apr-2013	09-Apr-2013	Stuart Gibson	Complete.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	3 above.						
<u>10. Property Checks</u> All properties should be visited on a regular basis, possibly on a rolling three year programme, with records kept to confirm that tenants are complying with conditions of lease and vacant properties are in a reasonable condition. (Medium)	This is a general staffing issue. The previous property inspection and repairs officer was allowed to take early retirement and his duties have never been reallocated. A register of vacant properties will be maintained and the inspection regime recorded against the register.			28-Jun-2013	31-Jul-2013	Stuart Gibson	Complete. Spreadsheet set up on X-Drive to show evidence.
<u>11. Short-Term Leases</u> The reasons for using any type of lease should be documented and approval given by management. (Medium)	This is noted. The Council offers an "easy in easy out" facility in many of its smaller properties to assist Small and Medium-sized Enterprises (SME's) during their formative years. However, it is noted that a sign off from the Assets Coordinator is required and this has already been implemented. This will be incorporated in the policy and procedural document mentioned in 3 above.			09-Apr-2013	09-Apr-2013	Stuart Gibson	Complete.
<u>12. Insurance</u> It is recommended that checks are made as soon as possible to confirm that satisfactory insurance arrangements are in place. (Medium)	This will be addressed immediately.			09-Apr-2013	09-Apr-2013	Stuart Gibson	Complete.



Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>13. Keys Security</u> It is recommended that keys are kept in a secure cabinet and that reconciliations are carried out on a regular basis. (Low)	Noted – a locking facility will be sought and a reconciliation undertaken.		<div><div>0%</div></div>	30-Aug-2013	04-Oct-2013	Stuart Gibson	Action deferred to early October until team moves into new office in 4th floor of Garshake.
<u>14. Expiry of Leases</u> It is recommended that the surveyors complete a standard form to confirm that: · the property has been visited · whether or not it has been left in satisfactory condition · utility meter readings have been taken · any repairs required · the property has been vacated and the keys returned. (Medium)	This will be dealt with under the policy and procedural document to be produced under 3 above.		<div><div>0%</div></div>	31-Mar-2014	31-Mar-2014	Stuart Gibson	Policy under development by Asset Management.

Project 55. Payroll 2012-13 (Report Issued March 2013)


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Staff Update of Own Payroll Records</u> Management should remind all Payroll Staff that they should not access/update their own payroll records. Management should cross reference data from the workforce management system to payroll staff activity on a regular basis until a permanent solution is found to prevent staff accessing/updating their	Staff will be reminded that they should not access/update their own payroll records. Monthly checks will be carried out to ensure that staff are not updating their own records until a permanent solution is found.		<div><div>100%</div></div>	30-Apr-2013	30-Apr-2013	Graham Hawthorn	This check will be undertaken on a monthly basis.




Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
own records. (Medium)							
<u>2. Non Statutory Deductions</u> All non statutory deduction mandates should be input by one employee and checked by another, this should be evidenced by both employees by documenting the date and their initials. (Low)	Staff will be reminded that all mandates should be input and checked by two employees and evidenced accordingly.		<div><div>100%</div></div>	30-Apr-2013	30-Apr-2013	Graham Hawthorn	A communication was issued to staff.





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











Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Security of Personal Information</u> All personal/sensitive information should be kept securely locked. (Medium)	Management will consider options to make sure the data is held securely.		<div><div>100%</div></div>	31-Jul-2013	31-Jul-2013	Marion Smith	Complete.
<u>2. Data Back-Up Tape security</u> It is recommended that back-up is held in fireproof containers. (Low)	Discussions are currently taking place with East Dunbartonshire Council regarding reciprocal arrangements for data storage. Storage will be in properly secure and fireproof containers.		<div><div>0%</div></div>	31-Mar-2014	31-Mar-2014	Damien Lynn	ICT are currently discussing how to take this forward, taking into account the changes that will be implemented for the Modernisation Project and potential data sharing solution with another council.




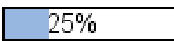




Project 57. Main Accounting 12/13 (Report Issued June 2013)



Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. System Access - Super Users</u> Two of the super users on the Agresso system are inappropriate and should be deleted. System access	Action has been taken to reduce the number of super users to 3 and 'close' the others.		<div><div>100%</div></div>	19-Jun-2013	19-Jun-2013	Adrian Gray; Gillian McNeilly	Complete.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
requirements should be kept under constant review as the result of staff changes. Where consultants are used, system access should not be given for longer than necessary to carry out the work required. Medium Risk							
<u>2(a) Cash Receipting Suspense Account Reconciliation</u> Consideration should be given to reconciling the Cash Receipting Suspense Account cumulative ledger balance at the end of each period rather than on an individual period basis. This will ensure that any historical issues are not lost sight of in performing the reconciliation. Medium Risk	Reconciliations from 1/4/13 will be on a cumulative basis.		<div><div>100%</div></div>	30-Jun-2013	30-Jun-2013	Gillian McNeilly; Karen Shannon	Consideration has now been given to this and the reconciliation has been amended to take account of year to date balances.
<u>2(b) Cash Receipting Suspense Account Reconciliation</u> It is essential that the Cash Receipting Suspense Account reconciliation is done for WDC and the Leisure Trust separately, in order that compensating errors between the two are identified and rectified. Medium Risk	Action will be taken to complete the WDC/Leisure trust reconciliations separately from 31/3/13.		<div><div>45%</div></div>	01-Sep-2013	01-Sep-2013	Gillian McNeilly; Karen Shannon	This is ongoing - it is not possible to complete this action until action CS/IAAP/248 (due 30/9/13) is completed - at which stage the reconciliation will be backdated.
<u>3. Inter Company Account with Leisure Trust</u> The Inter Company Account with the Leisure Trust should be reconciled each period, checked, authorised, and cleared. Medium Risk.	The reconciliation is completed for 2012/13. It has been allocated to be completed, reviewed/authorised and cleared on a monthly		<div><div>100%</div></div>	30-Jun-2013	30-Jun-2013	Adrian Gray; Gillian McNeilly	The reconciliation has now been allocated to an individual officer and is being completed on a monthly basis.









Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	basis from 1/4/13.						
<u>4. Reconciliations - Central Monitoring Process</u> There are a number of important reconciliations which are not on a central checklist including the inter company account with the Leisure Trust. The Head of Finance and Resources should ensure that all reconciliations carried out are consolidated into one list, monitored centrally for compliance with a laid down timetable, subject to independent review and signed off. Medium Risk.	A consolidated list of reconciliations will be created and held on a central drive to allow access to all relevant staff/ managers as well as the Head of Service for review.		<div><div></div></div> 90%	31-Jul-2013	31-Jul-2013	Gillian McNeilly	The new database to be on a stand alone folder - this should be in place and updated for current position by 30 September 2013
<u>5. Postings to Ledger from Income Vouchers</u> Departments should be reminded of the need to supply information relating to income lodged in the bank timeously to avoid delays in ledger postings of over a month in some cases. Medium Risk.	A reminder will be issued to all departments, via Finance business partners, on the need for this information to be supplied timeously to avoid delays in postings.		<div><div></div></div> 100%	31-Jul-2013	31-Jul-2013	Gillian McNeilly	Email has gone to all Business Partners to pass out to relevant staff within departments reminding them of the need for information on a timeous basis.
<u>6. Authorisation of Journal Entries - Transfers to and from Suspense Accounts</u> The list of authorised signatories should be fully brought up to date and journals should not be processed unless signed by an authorised signatory. Medium Risk	The list of authorised signatories for journal entry purposes will be updated.		<div><div></div></div> 100%	31-Jul-2013	31-Jul-2013	Gillian McNeilly; Jennifer Ogilvie	Now completed for journals.
<u>7(a) Financial Regulations and Written Procedures</u> The Head of Finance and	An email with a link to the financial regulations, the financial		<div><div></div></div> 100%	30-Jun-2013	30-Jun-2013	Adrian Gray; Gillian McNeilly	An email was sent to all relevant staff to advise of intranet links to the financial



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Resources should ensure that staff involved in Agresso:- Are aware of and have access to the Financial Regulations and the Financial Management and Control Code of Practice. Medium Risk.	management code of practice and written procedures will be sent to all users of Agresso.						regulations & financial management code of practice.
<u>7(b) Financial Regulations and Written Procedures</u> Agresso staff should have written procedures to cover their use of Agresso. Medium Risk	See above.			30-Jun-2013	30-Jun-2013	Adrian Gray; Gillian McNeilly; Arun Menon	Relevant query procedures for departmental staff uploaded onto intranet & an email link sent to all relevant users.
<u>7(c) Financial Regulations and Written Procedures</u> Agresso staff should be properly trained regarding their use of Agresso. Medium Risk.	A survey of Agresso users will be undertaken to identify Agresso training needs and appropriate training will be provided.			31-Dec-2013	31-Dec-2013	Adrian Gray; Gillian McNeilly; Arun Menon	Survey completed & summarised - training needs identified for creditors/debtors/ledger - training will be commenced shortly.
<u>7(d) Financial Regulations and Written Procedures</u> Agresso Staff should have Agresso training incorporated into their Personal Development Plan. Medium Risk.	An email was sent out via Finance business partners advising senior management within departments that Agresso training (when required) should be considered within pdps.			30-Jun-2013	30-Jun-2013	Gillian McNeilly	Complete.
<u>8(a) Access to Agresso</u> The Business Partner, Business Support, should:- Review the current list of Agresso users to ensure that it is up to date. Medium Risk.	A review of the current list of users will be done to identify and remove any accesses that are no longer required.			31-Jul-2013	31-Jul-2013	Adrian Gray; Gillian McNeilly	Reviewed through recent staffing survey to ensure staff still valid. Finance Business partners now to be asked to review list.
<u>8(b) Access to Agresso</u> The Business Partners should liaise with the Head of People and Transformation to ensure	Recent reporting changes have been agreed with HR which allows updates to remove leavers on a			20-Jun-2013	20-Jun-2013	Adrian Gray; Gillian McNeilly	Complete.

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
that users who change jobs or leave the service of the Council have access to Agresso terminated. Medium Risk.	monthly basis.						
<u>8(c) Access to Agresso</u> Business partners should run a report regularly to identify persons who have not used Agresso for a period of at least 6 months. Medium Risk.	A 6 monthly review will be undertaken to identify and remove any accesses that are no longer required.			30-Sep-2013	30-Sep-2013	Adrian Gray; Gillian McNeilly	Specialist report created - email to be sent IRO those identified on list and action to remove where appropriate.
<u>9. Cash Receipting Leisure Trust</u> A cash receipting system error causes Leisure Trust debtor accounts paid to be posted to the WDC cash receipting suspense account instead of the Leisure Trust cash receipting suspense account. This error should be rectified as soon as possible. Medium Risk.	Action will be taken to identify what action is required to correct this system problem. Meantime, the inter company account is being reconciled and cleared monthly which will ensure the ledger is corrected manually monthly.			30-Sep-2013	30-Sep-2013	Adrian Gray; Gillian McNeilly; Arun Menon; Karen Shannon	Testing ongoing by debtors section & cash office section. ICT also in discussion with civica (re the cash receipting system).
<u>10. Authorisation of Feeders</u> The Business Support Finance Partner should ensure that feeders are processed only after authorisation by an authorised signatory. Consideration should be given to adding a category to the authorised signatory list for authorisation of feeders to provide more clarity. Medium Risk.	Updating the list of authorised signatures for feeders will be included in the action taken to update the list of those authorised for journal entries.			30-Jun-2013	30-Jun-2013	Adrian Gray; Gillian McNeilly; Arun Menon	Feeders are either manually authorised or by electronic means.
<u>11(a) Webuy rejections from Agresso</u> A formal system of control over invoice rejections and	A new system of control will be implemented to ensure rejected invoices are reconciled			30-Sep-2013	30-Sep-2013	Arun Menon	Most Webuy rejections are due to CIS, Webuy has not been set up to calculate CIS so when the feeder is taken


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
manual batching and authorisation should be introduced. This should include reconciliation of the adjustment to the Webuy AP Export Control report in respect of number of invoices and batch total and the invoices processed and authorised manually. Medium Risk.	appropriately with batches being appropriately authorised.						<p>into Agresso the transactions that have CIS are rejected. Procurement is working on a way to fix this and we made a visit to Stirling Council who has successfully fixed it. They have given us a copy of the script which Procurement will work on. Other rejections are caused by the coding being wrong for example using revenue and capital codes together.</p> <p>To address the audit recommendations, we propose the following:</p> <ol style="list-style-type: none"> 1. All rejected transactions will be recorded on the feeder's "sheet of the count" spread sheet (type of feeder log) 2. We will also record details of the batches sent to Head of FARS for authorisation recording what was in the batch the batch total and the date you returned the batch to creditors. 3. We will also record what date we contacted the approver to inform them why their transaction was rejected i.e. advised them they used the wrong codes and provide them with the correct codes.
<u>11(b) Webuy rejections from Agresso</u> Management should	The reasons for the rejections will be investigated with the			31-Dec-2013	31-Dec-2013	Arun Menon	Most Webuy rejections are due to CIS, Webuy has not been set up to calculate CIS


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
investigate the reasons for the rejections and take appropriate action to avoid the need for manual processing. Low Risk.	aim of identifying solutions which will stop the rejections occurring.						<p>so when the feeder is taken into Agresso the transactions that have CIS are rejected. Procurement is working on a way to fix this and we made a visit to Stirling Council who has successfully fixed it. They have given us a copy of the script which Procurement will work on. Other rejections are caused by the coding being wrong for example using revenue and capital codes together.</p> <p>To address the audit recommendations, we propose the following:</p> <ol style="list-style-type: none"> 1. All rejected transactions will be recorded on the feeder's "sheet of the count" spread sheet (type of feeder log) 2. We will also record details of the batches sent to Head of FARS for authorisation recording what was in the batch the batch total and the date you returned the batch to creditors. 3. We will also record what date we contacted the approver to inform them why their transaction was rejected i.e. advised them they used the wrong codes and provide them with the correct codes.





<p><u>12. Requests for New Codes and Changes to Codes</u> Standard forms should be used for requests for new codes and changes to codes in all cases. The forms should include the dates requested and approved. Where emails are used, the standard form should be attached. Low Risk.</p>	<p>The form will be changed to include date of approval and date of request. Instructions and revised forms will be sent to all appropriate personnel. Staff who action the requests will be advised of the new forms and the required checks prior to acceptance of these forms (hard copy and email).</p>			31-Jul-2013	31-Jul-2013	Adrian Gray; Gillian McNeilly	Dates are now added.
<p><u>13. Debtors Write Offs</u> The reason for the posting of annual debtors write offs to an error account should be investigated and action taken to ensure that postings are to the bad debts provision account code in future years. Low Risk.</p>	<p>Action will be taken to investigate why the write offs are posted to the error account and any action available will be identified. Any action which can be taken short term will be taken, any action which will result in further development of the system to change the current set up will be included in future development work.</p>			30-Sep-2013	30-Sep-2013	Adrian Gray; Gillian McNeilly	Consultant amended accounting rules within the system to ensure posting is made to the appropriate ledger code
<p><u>14. Procedure Manual</u> The procedures for the operation of the ledger should include details of how the ledger is controlled, ledger input, reconciliations and staff responsible. Low Risk.</p>	<p>The procedures manual will include overview information.</p>			31-Dec-2013	31-Dec-2013	Adrian Gray; Gillian McNeilly	On target for due date.
<p><u>15. Interfaces</u> The ICT Manager should ensure that interfaces/feeders which are redundant are removed</p>	<p>All redundant interfaces/feeders will be removed from the list of scheduled tasks.</p>			31-Jul-2013	31-Jul-2013	Patricia Marshall	June 13. Menu script amended and redundant options removed.


from the list of scheduled tasks. Low Risk.							
<u>16. Redundant Cost Centres</u> The current list of live cost centres should be reviewed and those which are redundant should be parked. Low Risk.	The list will be reviewed and redundant codes will be parked.			31-Dec-2013	31-Dec-2013	Adrian Gray; Gillian McNeilly	Agreed that cost centres which have not been used during the current plus previous 2 years will be parked.




Project 58. PPP Schools (Report Issued July 2013)


Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
<u>1. Maintenance Programme - Monitoring by WDC</u> The Corporate Asset Manager should ensure that the annual maintenance programme agreed with WDC is completed satisfactorily by the contractor and that life cycle replacements are made at the appropriate time. High Risk.	<ul style="list-style-type: none"> Planned maintenance is covered by our 'output specification' (we state/specify the outcome of the service required, not necessarily how it is achieved). The Bank/Funders Technical Auditor (TA) undertake regular checks on Life-cycle, Planned Programmed Maintenance and spend for the programme of BAM Facilities Management (FM)/PPP for compliance with the contract. BAM FM will submit to WDC's as per Clause 24.4 Maintenance programme, Project Monitoring Officer (PMO) a life-cycle and Programme Project Management (PPM) spreadsheet for the coming year (both sheets can be 			31-Aug-2013	31-Aug-2013	Stephen Ross	Planned Programmed Maintenance schedule submitted to PMO from BAM FM. Checks supporting maintenance carried out on Sprinkler Test Regime, Smoke Vent Inspection, Fire Alarm Refuge Test, Fire Alarm and LEV Fume Cupboard Test all Vale of Leven Academy. Fall Arrest Systems and Pump Sewerage Station Test at ST Peter the Apostle H.S

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	<p>updated throughout the year as required). PMO will undertake a spot check and record every 2 months to confirm that stated compliance with Lease Contract and PPM is being undertaken.</p> <ul style="list-style-type: none"> • System to be developed and PMO will commence formal monitoring. 						
<p><u>2. Malicious Damages - Price Checks</u></p> <p>A system of agreeing and verifying prices charged by the contractor for malicious damage should be introduced in order to comply with the Financial Regulations and ensure that best value is obtained. Medium Risk.</p>	<p>Clause 83 Malicious Damage of the Project Agreement outlines contractually the responsibilities of both parties. Clause 83.2 Contractor's Obligations and 83.2.1 states that contractually the contractor will repair all plant, furniture and equipment or the fabric of areas. Clause 83.3 Authority's Obligations, determines that the Authority will pay for this work.</p> <ul style="list-style-type: none"> • PMO will implement a check on works undertaken by the contractor at regular intervals, collating evidence of works undertaken by the contractor/sub-contractor, method statements, materials used and hours invoiced for. Sample checks will 		<div>0%</div>	30-Nov-2013	30-Nov-2013	Stephen Ross	

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	be passed to WDC's HEED's Consultancy Services to undertake a Value for Money exercise.						
<p><u>3. Invoice for Additional Chargeable Hours.</u></p> <p>HEEDS staff must ensure that the following checks are carried out prior to authorising invoices in order to comply with the Financial Regulations:-</p> <p>The hours claimed have been supplied by confirming letting hours requested with Educational Services. The rates charged are correct and in accordance with the contract. Medium Risk.</p>	<ul style="list-style-type: none"> PMO will continue to undertake monitoring of additional hours via reported figures within West Dunbartonshire Schools (BAM PPP) Monthly Management Report. PMO will liaise with Educational Services who request the hours from BAM FM, and crosscheck the hours being requested from WDC match the reported hours from BAM FM. Service Unit Rate (SUR) was determined/set at Financial Close. The Project Agreement stipulates that 'All Chargeable Additional Hours shall be charged at the Additional Hours Rate'. The Project Agreement defines the 'Additional Hours Rate' as :- In respect of each instance of Additional Use: (a) £64 (indexed) for the first hour (b) £32 (indexed). 		 100%	31-Aug-2013	31-Aug-2013	Stephen Ross	Latest reported hours for the month of July 2013, submitted from Educational Services to BAM FM, correspond with the reported hours to be invoiced within West Dunbartonshire Schools Project (SPV) Monthly Management report for July 2013.
<p><u>4. Instructions for Contracting Help Desk</u></p> <p>The PPP Schools Monitoring Officer should issue relevant</p>	<ul style="list-style-type: none"> PMO issued Building User Guide to each PPP school at project concession 		 100%	31-Aug-2013	31-Aug-2013	Stephen Ross	Building User Guide issued to all schools via Business Support Manager

Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
staff with a copy of the manual containing instructions on reporting issues to the Help Desk. Medium Risk.	commencement. The Educational Service has not made this available within the schools as/when 'new' staff required to be aware of its existence. PMO will re-issue the Building.						
<p><u>5. Help Desk Reporting Issues</u></p> <p>The PPP Schools Monitoring Officer should discuss the issues raised by the schools with the appropriate staff members and the contractor to ensure that the use of the helpdesk facility is optimised. Medium Risk.</p>	<ul style="list-style-type: none"> PMO meets formally with schools senior management/business manager at designated monthly timescales. PMO makes himself available in an informal basis to senior school staff whilst on the premises. This issue has not been brought to his attention. PMO has raised the concerns with BAM FM/PPP regarding the helpdesk recording protocol, and has been assured that the protocol will be checked. PMO in discussion with the schools senior management will discuss opening up the logging of calls to BAM FM's Helpdesk for all school staff, as opposed to a designated number of staff. This would remove the potential of reports not being issued to BAM FM. 		<div>0%</div>	31-Oct-2013	31-Oct-2013	Stephen Ross	

<p><u>6. Increase to Janitors' Pension Contributions</u> The PPP Schools Monitoring Officer should ensure that pension contribution reconciliations between notional and actual employer's contributions are obtained from the contractor in respect of the contract years since 27 June 2011 and that the appropriate financial adjustments are made. Medium Risk.</p>	<ul style="list-style-type: none"> PMO will confirm formally with BAM FM that no reconciliation payment had been due to the Authority since 27th June 2011. Formally request a response from BAM FM annually at the end of each Contract Period end, regarding any such reconciliation payment due from each party. 		<div>0%</div>	31-Aug-2013	31-Aug-2013	Stephen Ross	Reconciliation Statement has been requested from BAM FM, and PMO still awaiting a response.
<p><u>7. Checking of deductions</u> The PPP Schools Monitoring Officer should formalise the checking procedure carried out to ensure that the Council receives credit for all service failures which occur in terms of the Project Agreement. Medium Risk.</p>	PMO will continue to monitor deduction checks as detailed. Additionally cross checks/signing off of reported deductions as reported will be carried out.		<div>0%</div>	24-Dec-2013	24-Dec-2013	Stephen Ross	
<p><u>8. Liaison Committee</u> In view of the major annual investment in the Project over a 30 year period, the Council should ensure that the Schools Liaison Committee is operated in accordance with the Project Agreement. The purpose is to:- - review issues relating to the day to day conduct and carrying out of the Services; - undertake a review of the operational interfaces between the Authority and the Contractor; - discuss actual and anticipated changes in the Authority's Requirements,</p>	<ul style="list-style-type: none"> Original Schools Estate Team did not take up the Liaison Committee facility, as it was deemed that the Monthly Operations meeting between WDC, BAM FM and BAM PPP allowed for sufficient interface in dealing with potential issues. Asset Management will now arrange with BAM PPP to initiate this action. Proposed quarterly scheduled meetings with BAM FM/PPP. WDC representatives will include the; 		<div>100%</div>	31-Oct-2013	31-Oct-2013	Stephen Ross	All Corporate Asset Management involved within the Liaison Committee have been notified to the procedures of this meeting. Liaison Committee protocol as per the Project Agreement sent onto Educational Services for the 'appointment' of their representative. BAM PPP to formally discuss at the next Operational Meeting (wk commencing 8th September) to formally set a meeting date for this first Liaison Committee meeting?

the Works, or the Services; - undertake a regular review of the overall delivery of the Services; and - be a forum for discussing disputes between the Parties. Medium Risk.	Corporate Asset Manager, PPP Monitoring Officer, PPP Monitoring Assistant and a senior management representative from Educational Services.						
<u>9. Utilities Reconciliation Statement</u> The PPP Schools Monitoring Officer should remind the contractor of their responsibility to provide a Utilities Reconciliation Statement to the Council within 30 business days of the end of the contract year (31 March) and ensure that it is received as soon as possible. In addition, he should ensure that any monies due to or by the Council in respect of achievement or non achievement of agreed consumption targets are settled in accordance with the Project Agreement. Medium Risk.	<ul style="list-style-type: none"> Contractually a reconciliation exercise should have been undertaken April 2013, covering the period from utilities normalisation exercise ending to the end of the Contract Year. Supplied 'benchmarking' figures from the contractor were not submitted to the Authority until April 2013. Confirmation of these figures checked by the Authority's Energy Officers was agreed June 2013. Formal acceptance of the figures to the contractor June 2013. PMO will formally request a reconciliation statement covering the period November 2012 to March 31st 2013 from BAM PPP. 		0%	31-Aug-2013	31-Aug-2013	Stephen Ross	Reconciliation Statement requested from BAM FM. PMO still awaiting a response.