



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 31 MARCH 2024**

Summary: Section 1 Summary of Management Actions due for completion by 31/03/2024

There were 5 actions due for completion by 31 March 2024, 4 of which have been reported as completed by management and a revised date requires to be set for one action.

Section 2 Summary of Current Management Actions Plans at 31/03/2024

At 31 March 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/03/2024

At 31 March 2024 there were 25 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 March 2024 there were 5 audit action points where the agreed deadline has been missed.

Section 5 Summary of Action Plan Points by Audit Year

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF ACTION PLANS DUE FOR COMPLETION BY 31.03.2024**

SECTION 1

Strategic Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised Date to be set*
HSCP	1			1
Citizen, Culture and Facilities	4	4		
Total	5	4		1

* These actions are included in the Analysis of Missed Deadlines – Section 4

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF CURRENT ACTION PLANS AT 31.03.2024**

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA


Roads and Neighbourhood	
Due for completion April 2024	3
Due for completion May 2024	3
Due for completion June 2024	1
Due for completion October 2024	1
Total Actions	8
HSCP - Health and Community Care	
Due for completion June 2024	3
Due for completion September 2024	1
Completion Date to be advised	2
Total Actions	6
Citizen, Culture and Facilities	
Due for completion April 2024	1
Due for completion July 2024	3
Due for completion August 2024	4
Due for completion September 2024	3
Total Actions	11
Total current actions:	25

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2024**


SECTION 3

Current Internal Audit Action Plans



P Supplier Management (Report Issued March 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/158	HSCP Formal Contract and Supplier Management (Amber) Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.		31-Dec-2023	30-Sep-2024	HSCP Head of Strategy and Transformation	Chief Officer HSCP Board





P Occupational Therapy – Waiting Times (Report Issued April 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/170 a	Lack of capacity to manage current occupational therapy workloads (Red) Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.		01-May-2023	30-Jun-2024	HSCP Head of Health and Community Care	Chief Officer HSCP Board

P Fleet Management (Report Issued May 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/176	Adequacy of Strategic Planning in relation to Fleet Management (Amber) An asset management plan for vehicle fleet will be developed based on the current budget for the vehicle replacement programme. The first plan will focus on priority vehicles which require to be replaced and then a rolling programme will be implemented.		31-May-2024	31-May-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/178	Lack of Review and Update of Fortress System (Amber) An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis. Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.		31-Dec-2023	30-Jun-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Status Key

	On track		Complete
	Overdue – update required		Missed original due date –new date set

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2024**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/179	<p>Lack of measuring of individual vehicle efficiency/Co2 emissions (Amber) Management will further consider reporting of Co2 emissions as part of the net zero strategy and transition to electric vehicles.</p> <p>In relation to vehicle efficiency, as fuel efficiency is affected by individual driver style, management will consider whether driver information scores could be collated and provided to management to prioritise or target individual training.</p>		31-Oct-2024	31-Oct-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/180	<p>Single Person Dependency – Transport Administration (Amber) Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.</p>		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/181	<p>Single Person Dependency – Transport Administration (Amber) Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.</p> <p>The service will consider developing the skills base of other officers within the wider service and undertake discussion with CAS management to ensure sufficient cross-training of required skills set within the wider CAS team.</p>		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

	HSCP Imprest (Report Issued November 2023)
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/191	<p>Lack of Segregation of Duties (Amber) A review of staff involved in the management and operation of petty cash imprest will be undertaken and the following will be noted:</p> <ul style="list-style-type: none"> • Staff who carry out the day to day operation of petty cash imprest will not be an authorised signatory; and • Staff who are independent of the day to day operation will be nominated authorised signatories and will carry out checks and authorisation of reimbursement claims. 		31-Jan-24	To be advised	CFO HSCP	Chief Officer HSCP


Status Key




	On track		Complete
	Overdue – update required		Missed original due date –new date set

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2024**





SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/192	Adequacy of Procedures (Amber) A review of the procedures will be undertaken and updated to reflect up to date practice and provide sufficient guidance to staff involved in operating and managing petty cash imprest accounts.		31-Mar-24	To be advised	CFO HSCP	Chief Officer HSCP

	Corporate Complaints (Report Issued November 2023)
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/200	Managing complainants who contact Councillors, MSP's and Chief Officers directly (Amber) Management will: Review current guidance on role of Councillors, MSP's and Chief Officers within the overall complaints process and develop appropriate mechanisms to ensure compliance with the agreed procedures. Agree and establish a process which ensures central logging of all complaints across all services.		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities
IAAP/201	Adequacy of Complaints Procedures (Amber) Management will develop additional complaints handling guidance including: <ul style="list-style-type: none"> • a step by step guide for staff to follow for all complaint pathways • roles, responsibilities and information flows at each stage • clearer guidance on what is a valid complaint and what is not • recording of all complaints Management will also introduce a regular review of internal complaints procedures and guidance to identify any changes or improvements required.		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities
IAAP/202	Adequacy of Complaints Reporting (Amber) Management will develop reporting arrangements to ensure that there is adequate oversight of complaints at a service and corporate level, including root cause analysis and lessons learned.		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities


Status Key





	On track		Complete
	Overdue - update required		Missed original due date -new date set

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2024**





SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/203	<p>Training arrangements for staff involved in handling complaints (Amber) Management will: Formally identify the training needs of each post involved in handling complaints. Determine the extent to which mandatory training in handling complaints is required for all posts, including the use of e-learning.</p> <p>Develop a training plan for all staff involved with handling complaints.</p>		31-Mar-2024	31-Mar-2024	Chief Officer, Citizen, Culture and Facilities	Chief Officer, Citizen, Culture and Facilities

	Facilities Management – Catering Stock Control (Report Issued January 2024)
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/204	<p>Lack of Documented Procedures (Amber) A review of current procedures for dealing with stores management and stock control will be undertaken and fully documented. The procedural document will include the date of preparation, details of version control and will be approved by the Chief Officer. Any future updates to the procedures will be recorded within the version control data.</p> <p>Thereafter, the procedures will be distributed to all appropriate staff. Distribution will be recorded on a Document Distribution Record which will be signed by all staff members receiving a copy of the procedures. Training will be provided where any knowledge gaps are identified.</p>		30-Sep-2024	30-Sep-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/206	<p>Lack of Independent Check of Stock Check Documentation (Amber) Management will ensure that an independent check of stock checks is carried out to ensure the completeness and accuracy of the stock check.</p>		30-Apr-2024	30-Apr-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/208	<p>Lack of Independent Check of Stock Check Documentation (Amber) Management will ensure that the integrity of the spreadsheets are maintained by protecting cells that contain formula and cells that relate to prices which the Food & Nutritionist Coordinator is only permitted to change/update.</p>		31-Aug-2024	31-Aug-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/210	<p>Inadequate Process for Approval of Invoices (Amber) Training will be provided to appropriate staff on the process of validating and approving invoices on the RBS Purchase Card System. Thereafter, invoices will be checked for validity at least on a sample basis before approving for payment. Should potential issues be identified, the sample size for checking will be increased.</p>		31-Aug-2024	31-Aug-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities

Status Key

	On track		Complete
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**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2024**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/211	Lack of checking Compliance with the Shopping List (Amber) As part of the monthly service reviews carried out, Team Leaders and the new Compliance Officer will carry out a check of stock as standard to ensure that stock items are compliant with the Shopping List. This will be documented within the Onsite Service Review form and where any non compliant items are identified, this will be highlighted to management.		31-Aug-2024	31-Aug-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities
IAAP/212	Lack of checking Compliance with the Shopping List (Amber) In addition, where a check is carried out in respect of compliance with Food For Life, this will also be documented and any issues identified raised with management.		31-Aug-2024	31-Aug-2024	Facilities Manager	Chief Officer, Citizen, Culture and Facilities

	Facilities Management –Cleaning Stock Control (Report Issued January 2024)
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/219	Stock Control Procedures/Guidance for Cleaning Materials (Amber) Management will develop procedures to standardise the approach for cleaning supplies stock control and ensure compliance checks are carried out.		31-Jul-2024	31-Jul-2024	Facilities Officer and Compliance Team Leader	Chief Officer, Citizen, Culture and Facilities
IAAP/220	Adequacy of Stock Checks (Amber) Management will ensure an action plan is developed to include the implementation of stock and compliance checks are carried out on a monthly basis at each premise.		31-Jul-2024	31-Jul-2024	Facilities Officer	Chief Officer, Citizen, Culture and Facilities
IAAP/221	Excessive Levels of Stock (Amber) Management will ensure an action plan is developed to include setting a recommended stock holding of cleaning products at each of the premises and ensure compliance checks are carried out.		31-Jul-2024	31-Jul-2024	Facilities Officer and Compliance Team Leader	Chief Officer, Citizen, Culture and Facilities
IAAP/222	Adequacy of Training (Amber) Management will ensure an action plan is developed to include standard training guidance being delivered to all facilities staff responsible for cleaning stores & stock management, this will also include a consistent approach to the distribution and usage cleaning products. Attendance at this training will be compulsory for facilities staff responsible for cleaning stores &		30-Sep-2024	30-Sep-2024	Facilities Officer and Compliance Team Leader	Chief Officer, Citizen, Culture and Facilities

Status Key

	On track		Complete
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**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2024**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
	stock management and monitoring will take place at each establishment to ensure guidance received is being adhered to.					
IAAP/223	Lack of Information on Flammable/Hazardous Products (Amber) Management will ensure an action plan is developed to include guidance for storing, handling and recording / registering flammable/hazardous cleaning products at premises and ensure compliance checks are carried out.		30-Sep-2024	30-Sep-2024	Facilities Officer and Compliance Team Leader	Chief Officer, Citizen, Culture and Facilities

	Supporting Employee Attendance	Facilit
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/225	Compliance Issues – HSCP Care at Home (Amber) The management team is currently looking for the best way forward to be more compliant, there are currently a large number of competing demands and this requires some operational decisions to be made. A review of duties and process around absent management – including compliance with the policy is required. All management within Care at Home require further training in using the Workforce Console and will be put in place.		30-Jun-2024	30-Jun-2024	Integrated Operations Manager	Head of Health and Community Care
IAAP/227	System Access Restrictions for Recording Absences – HSCP Residential Day Care (Amber) The service have taken advice from HR connect on how to access HR21 system. The HR21 system will be piloted with a small staff group at Crosslet to ensure the process works and relevant action will then be taken to enable wider access/training.		30-Jun-2024	30-Jun-2024	Integrated Operations Manager	Head of Health and Community Care
IAAP/228 (a)	Monitoring Compliance – Roads and Neighbourhood (Amber) Service Manager to carry out monthly checks to ensure compliance with the Supporting Employee Wellbeing Policy & Procedure.		30-Apr-2024	30-Apr-2024	Greenspace and Waste Manager	Chief Officer – Roads and Neighbourhood

Status Key





	On track		Complete
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**REPORT TO AUDIT COMMITTEE ON
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CURRENT ACTION PLANS AT 31.03.2024**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/228 (b)	Monitoring Compliance – Roads and Neighbourhood (Amber) Continue to ensure absence management is properly monitored.		31-May-2024	31-May-2024	Corporate Asset and Waste Manager	Chief Officer – Roads and Neighbourhood
IAAP/228 (c)	Monitoring Compliance – Roads and Neighbourhood (Amber) Refresher training for all managers with line management responsibility. Absence and Wellbeing to be highlighted at team meetings.		31-May-2024	31-May-2024	Roads and Transportation Manager	Chief Officer – Roads and Neighbourhood

Status Key

	On track		Complete
	Overdue – update required		Missed original due date –new date set

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
Occupational Therapy – Waiting Times (April 2023)	Lack of capacity to manage current occupational therapy workloads (Red) Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.	01-May-2023	30-Jun-2024	A new Integrated Operations Manager has now been appointed and one of the priority areas identified will be to review the wider OT service across ACT/COPT. This is anticipated to be concluded by June 2024 as this work will require a service redesign process.
Supplier Management (March 2023)	HSCP Formal Contract and Supplier Management (Amber) Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.	31-Dec-2023	30-Sep-2024	This works remains a key workstream for the HSCP however, a number of challenges and additional pressures on capacity have prevented the completion of this audit action by the due date including: <ul style="list-style-type: none"> • Development of the Commissioned Services report across all HSCP commissioned services (format agreed at the last Audit Committee). • Quality Improvement Framework– work is still ongoing. • Amalgamating supplier information from multiple sources in order to get a picture of all current suppliers. • Contracts requiring strategic review. • Contracts and Commissioner Officer started in post December 2023.
Fleet Management (May 2023)	Lack of Review and Update of Fortress System (Amber) An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis. Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.	31-Dec-2023	30-Jun-2024	This action is dependent on completion of the action plan to clarify and agree roles and responsibilities for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action will then be taken.

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
HSCP Imprest (November 2023)	<p>Lack of Segregation of Duties (Amber) A review of staff involved in the management and operation of petty cash imprest will be undertaken and the following will be noted:</p> <ul style="list-style-type: none"> • Staff who carry out the day to day operation of petty cash imprest will not be an authorised signatory; and • Staff who are independent of the day to day operation will be nominated authorised signatories and will carry out checks and authorisation of reimbursement claims. 	31-Jan-24	To be advised	Due to other priorities and staff absence within the Finance team, this action has not yet been completed. A meeting will be scheduled to progress this work and a revised date for completion will be confirmed.
HSCP Imprest (November 2023)	<p>Adequacy of Procedures (Amber) A review of the procedures will be undertaken and updated to reflect up to date practice and provide sufficient guidance to staff involved in operating and managing petty cash imprest accounts.</p>	31-Mar-2024	To be advised	Due to other priorities and staff absence within the Finance team, this action has not yet been completed. A meeting will be scheduled to progress this work and a revised date for completion will be confirmed.

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
SUMMARY OF ACTIONS BY AUDIT YEAR**

SECTION 5

Status at 31 March 2024

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	25	25	0	0	0
2021/2022	51	50	0	0	1
2022/2023	51	41	1	6	3
2023/2024	43	15	0	18	10
Total	170	131	1	24	14

* Green actions are within the Council's risk appetite and are therefore not included in Audit Committee reports.