

Appendix B








External Audit Action Plans 2011/12 - Review of Progress


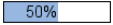
Report Type: Actions Report

Generated on: 10 February 2012

Report Layout: Internal Audit action status with latest note, milestones and comment (with Action Code)



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


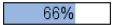
Project 2. KPMG - Competitiveness

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/EAA P/002	1. Statutory trading accounts reporting	It is recommended that a further update is provided to members on progress on the "more work" being done in respect of the previous STO's, so that they can be assured that appropriate action is being taken to implement the performance measures, best value reviews, and apply suitable benchmarking to trading activities.			31-Mar-2010	Ronnie Dinnie	As previously reported Greenspace restructure is complete and is delivering agreed savings in 2011/12 and will deliver agreed savings in 2012/13. The implementation of the revised structure	Implement re-structure within Facilities Management			No
								Implement re-structure within Greenspace			Yes


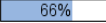
Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
							in Facilities Management is continuing with the outcomes of job evaluation now concluded with final negotiations to be completed with the trade unions during February 2012.				

Project 3. Organisational wide controls: year ended 31 March 2010



Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/EAA P/004	1. Policies and procedures	As the majority of the Council's departments will be subject to a redesign in the coming year, we recommend that they take this opportunity to establish or review the operating procedures for all departments. (Grade three)		<input type="text" value="0%"/>	31-Mar-2012	Linda McAlister	The only outstanding item is now the whistleblowing policy which has been reviewed by Internal Audit and passed to HR for approval. March 2012 is the new completion target.	Consult with relevant stakeholders on draft policy.	29-Feb-2012		No
								Review current whistleblowing policy and prepare initial draft.	31-Jan-2012	Policy is currently under review and initial draft is being prepared.	No
CED/EAA P/007	5. Audit and performance review committee	To demonstrate good practice in governance, it is recommended that the Council uses the Audit Committee Principles matrix to undertake an effectiveness review of the audit and risk sub-committee. This will help to ensure that the audit and risk sub-committee is well placed to properly scrutinise reports presented to it, especially as the		<input type="text" value="0%"/>	31-Mar-2011	Lorraine Coyne	These arrangements will be developed when the new administration is appointed.				

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
		challenges facing local authorities increase. (Grade two)									
CED/EAA P/008	6. Corporate risk management	Elected members should regularly receive and review the strategic risk register to ensure that all decisions made by the Council are fully informed. (Grade two)			31-Dec-2010	Colin McDougall	Two out of three milestones have been completed. A risk management progress report was submitted to the Council meeting on 31st August 2011. The development of sub-risks from the high level strategic risk themes is still in progress and it is anticipated that this will be completed by 31st March 2012. Thereafter, further updates will be regularly provided to Council and / or the Audit & Performance Review Committee.	Develop sub-risks from the main strategic risk themes	31-Dec-2010	Not yet complete. Work is on-going with the CMT with a report on strategic risks being submitted to the CMT meeting on 7 February 2012.	No
								Provide regular reports to Elected Members on Strategic risks	31-Dec-2010	Complete. A risk management progress report was submitted to the Council meeting on 31st August 2011.	Yes
								Revitalise strategic risk register	31-Oct-2010	Complete. Five strategic risks themes have now been developed.	Yes

Project 4. Annual report to the members and the Controller of Audit: year ended 31 March 2010

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/EAA P/024	5. Value for money from procurement service	It is important that the Council takes steps to address the issues identified by the procurement capability assessment reports in order to ensure it is confirming with all legal requirements. In addition, experience from other public sector bodies have shown that significant savings can be achieved through centralised and strict control over procurement. Given the tough economic environment and the Council's ambitious savings plans we recommend that priority is given to ensuring that value for money is being achieved from the Council's procurement service.			30-Jun-2012	Stephen West	Work is progressing on a number of different work streams to enhance the Council's procurement capability. These include the development of a new procurement strategy and a revised procurement operating model, implementation of a Council wide improvement plan with targeted savings opportunities and delivery of a Procurement Capability Assessment improvement plan.	Develop and Implement PCA Improvement Plan	28-Feb-2011	Plan agreed by D Connell and implemented	Yes
								Implement new Hub and Spoke management model	29-Jun-2012		No
								Produce Procurement Strategy for consideration by CMT	30-Nov-2011	Draft Strategy presented to November CMT and approved	Yes
								Recruit to New Procurement Manager post	30-Dec-2011	Recruitment completed, however was late due to extended process	Yes
								Review of Procurement Structure and Procurement Opportunities for report to CMT	30-Jun-2011	Completed and report taken to CMT on 28 June 2011	Yes
								Seek approval of Procurement Strategy from CECG	21-Mar-2012		No

Project 5. Interim management report Audit: year ended 31 March 2011

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/EAA P/026	5. Periodic user reviews	We recommend that business system owners agree a periodic process with ICT to ensure that these reviews are carried out in a timely and efficient manner. (Grade two)			14-Jan-2012	John Martin	Ongoing process. ICT has continued to issue monthly user lists to departments and escalate where necessary. Ict will continue to review process and procedures and identify improvements. Some departments now take responsibility for this process themselves which has improved response times.	FMIS & HR/Payroll scheduled to be handed over to appropriate user department teams.	30-Sep-2011	Meeting held with HR/Payroll Team on 12/12/11 and user agreed to manage user access processes after handover from ICT.	Yes
								Mailbox2 monthly audit returns managed by ICT on 1st day of each month	31-Aug-2011		Yes
								--New Milestone--		Automated reports forwarded to user dept on monthly/bi-monthly basis.	No
								Only outstanding systems for periodic review processes are Municipal Bank, Servitor & Cash Receipting.	13-Jan-2012		No
								Revenues & Benefits CTax,	30-Sep-2011		Yes

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
								Community-Charge, Fraud, Saffron Housing, EDMS all transferred to relevant user department teams The transfer of this task to the responsible departments has resulted in an improved process in terms of ownership.			


Project 6. Interim management report: Information technology controls - year ended 31 March 2011

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/EAA P/027	2. IT disaster recovery	We recommend that the Council adopt a more formal approach to DR to include scheduling and documenting the process to ensure that both sides of the process (IT and Business users) are satisfied with the tested arrangements. (Grade three)			31-Mar-2012	Iain Kerr	On target.	DR Template and initial Exchange draft to be circulated for review by all	27-Jan-2012		No
								draft an initial template for documenting DR procedures	06-Jan-2012		Yes
								draft new scope and circulate for review	30-Mar-2012		No




Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
								meet with Bus Cont officer to determine progress to date and agree how overlap between DR and Bus Cont will be managed, discuss BIA	06-Jan-2012		Yes
								review existing prioritization of corporate systems, approach depts. to determine if they still agree that their existing apps/services listing is current in terms of categorization critical/urgent/important	30-Mar-2012		No
								review existing service catalogue from ICT steering group area under SLA and determine how this will map into our DR plan	30-Mar-2012		No
								review previous scope	30-Mar-2012		No

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
								and revise, include "As Is" position, identify essential services and core infrastructure components			
								take advice on existing recovery tests of critical systems and establish further tests based on prioritized system list	24-Feb-2012		No
								utilize template to draft an initial DR document for M/S Exchange	27-Jan-2012		No

Project 7. Report to those charged with governance - year ended 31st March 2011

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/EAA P/031	3. Anticipated year end movement in general fund balances	Management should report the impact on the general fund balance of budget variances as part of its budgetary control reporting.		<input type="text" value="0%"/>	31-Mar-2012	Gillian McNeilly	this is under review within the overall bcr review process				

Project 7. Annual audit report to the members of WDC and controller of audit 31/03/11

Action Code	Recommendation Title	Recommendation Detail	Status	Progress Bar	Action Due Date	Assigned To	Note	Milestone	Milestone Due Date	Milestone Comment	Completed
CED/EAA P/033	1 (a) Slippage in Capital Projects	(a) Management should consider the reasons for general slippage in capital projects and initiate plans to address the causes.		<input type="text" value="0%"/>	31-Mar-2012	Gillian McNeilly	-- enter new status update --				
CED/EAA P/034	1 (b) Slippage in Capital Projects	(b) The management should ensure that slippage in housing stock works do not impact on achievement of the Scottish Housing Quality Standard deadline.		<input type="text" value="0%"/>	31-Mar-2012	Helen Turley					
CED/EAA P/035	2. Revisit Waste Management Report	We recommend that as a result of the withdrawal of the Council from the Clyde Valley proposal that the management revisit the findings from the response to Audit Scotland's waste management report.		<input type="text" value="0%"/>	31-Mar-2012	Ronnie Dinnie					