Appendix 1
Audit Action Plans (Themes 1 to 4)

Generated on: 14 November 2019

1. Recently Issued Internal Audit Action Plans

163. Debt Recovery (Report Issued November 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/018	1. Policy Renewals The Council should update its Rent Collection Policy to ensure it is up to date with current legislation and work practices. (Low Risk)	The Rent Collection policy is to go to the West Dunbartonshire Tenants & Residents Organisation for consultation. Following the consultation the renewed Rent Collection Policy will be presented to the Housing & Communities Committee for approval.		0%	31-Mar-2020	31-Mar-2020	Rent Collection Policy will be issued for public consultation by Housing Strategy and taken to a future Housing Committee for approval, following this.	Ryan Chalmers	Arun Menon
IAAP/019	2. Review of Debt Recover Officer / Assistants Work The Assistant Section Heads should prepare documentary evidence showing each weekly (Rent) or daily (Sundry) report has been reviewed to ensure all accounts listed are actioned in a timely manner. The new manual/guidelines should include instructions on how work completed by the Debt Recovery Officers and Debt Recovery Assistants is to be the monitored by the Assistant	All cases are reviewed by Assistant Section Leaders – Debt Recovery Team on a regular basis before they are progressed to court action. A new process will be put in place to show weekly (Rent Debts) or daily (Sundry Debts) have been reviewed.		100%	31-Jan-2020	31-Jan-2020	Guidance has been issued to Assistant Section Heads (ASH) on the process and to ensure weekly reports are being reviewed. ASH's will complete a weekly audit sheet confirming weekly reports completed have been reviewed and completed in line with working practices. This will now be saved in a shared drive that can be updated by them and reviewed by Section Head to ensure compliance.	Ryan Chalmers	Arun Menon

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	Section Heads. (Low Risk)								

2. Incomplete Internal Audit Action Plans

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/IAAP/608	1. Overtime - Building Services/Repairs & Maintenance 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: - Adopting a more flexible approach to working; and - Employing more personnel, paid at plain time, to cover the anticipated demand for services rather than paying some existing staff at enhanced rates. (Medium Risk)	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 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		71%	31-Mar-2019	27-Mar-2020	The external review of Building Services will have an impact on this action which may change the priorities. However, the action has 7 milestones 5 of which are complete and the action is on track to be completed by target date. A flexible working pilot is currently underway in the central heating team; this will be evaluated to ascertain if successful and if this can be rolled out to other areas of Building Services operations.	Martin Feeney	Jim McAloon

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
		our regular workforce planning meetings where Building Services review resource requirements.							

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/IAAP/635	4. New System to be put in place 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. (Low Risk)	Work programme is ongoing by the Project Team and is regularly monitored.		66%	31-Mar-2020	31-Mar-2020	This action has 3 milestone 2 of which are complete. 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. 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.	Martin Feeney	Jim McAloon

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/IAAP/694	8. Use of Comino When an application is open all information should be stored in the	The remaining paper based files between 2010 - 2016 will be electronically back scanned and		33%	30-Sep-2019	31-Mar-2020	24/06/19 - Project delayed due to resources required on other work priorities/commitments	Irene McKechnie; Colin	Pamela Clifford

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	one place and thought should be given to moving older parts of the application into Comino. (Low Risk)	imported into the electronic document management system.						Newman	

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	3. Ensure a comprehensive document set is included in the VoIP upgrade process Management should ensure that a comprehensive suite of documents is handed over/created as part of the VoIP upgrade currently underway (Low Risk)	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 Modernisation programme and for which a retention sum is being held by WDC.		33%	30-Jun-2019	29-Nov-2019	Sept 19. The upgrade did not proceed as planned due to a requirement for server certificates. Oct 19. Certificates now applied and live upgrade to be scheduled. Date tbc but estimating November.	Patricia Kerr	Victoria Rogers

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	2. School Fund Record Keeping 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.	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.		50%	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,	Andrew Brown	Laura Mason

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	(Low Risk)						following the gathering of practice from other local authorities in the West Partnership.		
T&PSR/IAAP/717	3. Annual Income & Expenditure Statement 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.		25%	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/IAAP/719	1. Information obtained from the electronic counters is not user friendly and is time consuming to analyse 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)	We will look at alternative solutions and make an assessment on suitability in the 2019/20 financial year.		0%	31-Mar-2020	31-Mar-2020	Officers are continuing to investigate alternative options for electronic counters.	David Main	Stephen Daly

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/IAAP/732	1. Financial Assessments Not Located/Provided 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 happening as standard. In addition, record keeping needs to be improved. (High Risk)	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. The HSCP SMT has agreed that an Extended Management Team session will be held around the operational responsibilities of social care staff.		90%	30-Jun-2019	30-Sep-2019	The Self Directed Support workgroup on assessment is reviewing the current financial assessment to align it to choice and control alongside financial management. Proposal is to streamline the process by building financial assessment and income maximisation into the stage 1 of approval process.	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw
T&PSR/IAAP/734	3. Evidence of Benefits 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. (Medium Risk)	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. IWorld access to be given to members of staff currently carrying out Financial Assessments for Residential Placements. Extending this will be considered where appropriate.		80%	30-Aug-2019	31-Oct-2019	The Self Directed Support workgroup on assessment is reviewing the current financial assessment to align it to choice and control alongside financial management. Proposal is to streamline the process by building financial assessment and income maximisation into the stage 1 of approval process. IWorld access has been extended to wider operational services. An updated Charging Policy has been developed - taking account of policy and legislation changes and is currently with the SMT for comment, revisions and agreement.	Jonathan Hinds; Wendy Jack	Beth Culshaw

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
T&PSR/IAAP/735	4. Charging Policy 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)	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.		90%	31-Aug-2019	31-Oct-2019	An updated Charging Policy has been developed - taking account of policy and legislation changes and is currently with the SMT for comment, revisions and agreement. This will be followed by a process of consultation with the wider community. The work of the SDS Programme Board will also be reflected.	Jonathan Hinds	Beth Culshaw
T&PSR/IAAP/738	7. Billing Set Up 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)	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.		85%	30-Sep-2019	30-Sep-2019	The HSCP are members of the P2P programme of work and have linked this to procurement pipeline to better manage contracts and budgets. Learning Disability Services are progressing with the work to upload service user packages to Carefirst with most major providers receiving payment via this process. To support the	Jo Gibson; Jonathan Hinds; Wendy Jack; Julie Lusk	Beth Culshaw

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							streamlining of processes there will be some re-organisation of existing teams.		

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/IAAP/760	2. Resources Allocation Meetings (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. (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. (Medium Risk)	(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. (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.		70%	30-Sep-2019	18-Nov-2019	On going work through SDS review. Short term working group established to review financial processes and agree across teams, procurement to be invited to be part of process. The SMT are considering the current ARG process.	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/IAAP/762	4. Monitoring Providers All monitoring should follow the procedures and be consistent across the partnership. (Medium Risk)	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.		75%	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/IAAP/764	6. Use of Providers Not Through Frameworks Service areas should consider ways to bring historical placements on contract in conjunction with the CPU. (Medium Risk)	We will work through the pipeline priorities in order to maximise the level of compliance.		75%	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

159. VAT (Report Issued September 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/006	2b. Purchase Card VAT Invoices Testing 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.		60%	31-Mar-2020	31-Mar-2020	Sample checks continue to be performed every month.	Karen Shannon	Gillian McNeilly
IAAP/009	5. VAT Manual 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.		50%	31-Dec-2019	31-Dec-2019	The VAT manual review is continuing 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	6. VAT e-Learning Module 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		50%	31-Mar-2020	31-Dec-2019	A revised VAT manual which will include summarised guidance as to the VAT status of goods/services is being prepared.	Karen Shannon	Gillian McNeilly

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	1. Price Checks 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. (High Risk)	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.		50%	29-Nov-2019	29-Nov-2019	This action has 2 milestones 1 of which has been completed. 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. This will be part of West Dunbartonshire Councils Building Services annual internal audit process which conforms to the International Standard EN ISO 9001:2015. Although the IHMS has still to go-live the action is on track to be completed in target.	Martin Feeney	Jim McAloon

IAAP/002	2. Integrated Housing Management System Within the new Integrated Housing Management System (IHMS), there should be a sample manual check of price catalogues uploaded. (Medium Risk)	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.		0%	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

162. Investigation: Titan Crane (Report Issued September 2019)

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
IAAP/013	1(a). Person Unofficially Onsite When the Titan Crane opens again, staff including those in the purser's office should be notified that only authorised personnel or the paying public should be authorised to enter the site. (Medium Risk)	A new operating model and operational handbook for staff will be in place for reopening. This will include information on authorised site access arrangements.		25%	30-Apr-2020	30-Apr-2020	A new structure for the Arts and Heritage service was put in place in September this year, encompassing the management and operation of Titan Crane. This action is now being taken forward as part of forward planning for the 2020 Titan Crane season. An initial review of the operating model to date and the operating handbook has been undertaken. The outcome of this review will inform the operating model going forward. A new operating handbook will be developed in advance of the 2020 season.	Sarah Christie	Amanda Coulthard

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	1. Be the Best Conversations Continue to embed Be The Best Conversations council wide.		25%	31-Mar-2020	31-Mar-2020	This action is progressing as planned, consultations with service mangers has taken place and employee focus groups are continuing throughout October. This action is likely to be achieved by year end.	Lorraine Mair	Alison McBride
RES/19-20/032	2. Procurement Compliant Spend Increase the percentage of spend that CPU view as being compliant with Financial Regulations		25%	31-Mar-2020	31-Mar-2020	This action is progressing well.	Annabel Travers; Alison Wood	Angela Wilson
GOV-19-001	3. Strategic Improvement Framework Continue the implementation of the strategic improvement framework activity on benchmarking, including customer feedback and proof of "best value"		50%	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	5. Failing KPI's Improve reporting of failing KPI's to Members as appropriate		50%	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	6. Sensitivity Analysis Embed sensitivity analysis in service level budget and service planning		0%	31-Mar-2020	31-Mar-2020	Action will be taken during the Estimates process 2020/21. The action will be completed before the deadline	Gillian McNeilly	Stephen West

Th	**4. Incomplete External Audit Action Plans**

P	**27. Audited Annual Accounts 2018/2019 – Annual Audit Report to Members and Controller of Audit**

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
EAAP/001	1. Revaluation of non-current assets Due to the change in valuer for 2018/19 there was a delay in the provision of the valuations as at 31 March 2019 required as part of the rolling revaluation programme. *There is a risk that similar issues will be encountered in 2019/20 and these impact on the preparation or sign-off of the annual accounts.* The council should work with the external valuers to ensure these issues are not repeated in 2019/20.	Officers will ensure that the valuers work to a defined timetable for the timeous provision of valuation information		25%	31-Mar-2020	31-Mar-2020	Review of 2018/19 revaluations complete and meeting in diary to agree draft timeline for revaluations for 2019/20.	Craig Jardine	Jim McAloon
EAAP/002	2. Group accounting errors Multiple errors were identified in the group account statements in the unaudited accounts. *There is a risk that errors in the group accounts consolidation process result in a material misstatement in the annual accounts.* Procedures should be put in place to ensure that the unaudited group accounts statements are free from misstatement and reflect the	An improved year-end process will be implemented to avoid future errors.		0%	31-Mar-2020	31-Mar-2020	No issues - outcome will be achieved with new approach developed prior to 31 March 2020.	Gillian McNeilly	Stephen West

Code	Recommendation	Agreed Action	Status	Progress	Original Due Date	Due Date	Note	Assigned To	Managed By
	component group bodies accounts.								
EAAP/005	<u>5. Creditors reconciliations</u> We reported last year that there was no formal review of period end creditors reconciliations. This is still the case and there is also an associated risk due to reliance being placed on one individual to complete the reconciliation. This presents a risk that the reconciliation could not be completed in their absence. *There is a risk that the period end creditors reconciliations are not correctly completed.* Management should ensure that period-end creditors reconciliations are evidenced as reviewed and that sufficient staff are trained to complete the reconciliations.	Management will review the process and undertake a training process to increase knowledge around undertaking all reconciliations.		0%	31-Dec-2019	31-Dec-2019	On track. This particular reconciliation can only be done at financial year-end. A new approach has been agreed and will be implemented to ensure the reconciliation review is evidenced. Appropriate resilience will be generated within the team through relevant training.	Gillian McNeilly	Stephen West
EAAP/006	<u>6. Financial Sustainability</u> The council has a low level of reserves as a proportion of net revenue compared with other Scottish local authorities and the approved 2019/20 budget includes the one-off use of reserves balances. *There is a risk that the council will have insufficient reserves to respond to unforeseen events or reductions in future funding.* The council should ensure that sufficient reserve balances are maintained for +this purpose.	Council will continue to consider the appropriate level of retained reserves when setting budgets		0%	04-Mar-2020	04-Mar-2020	No issues - reserves will be considered by Members when setting budget for 2020/21. On track.	Stephen West	Joyce White

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