



**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLANS  
AT 31 MAY 2021**

**Summary: Section 1 Summary of Management Actions due for completion by 31/05/2021**

There were 3 actions due for completion by 31 May 2021, 2 of which have been reported as complete and the completion date in relation to one action has been revised.

**Section 2 Summary of Current Management Actions Plans at 31/05/2021**

At 31 May 2021 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/05/2021**

At 31 May 2021 there were 14 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 May 2021 there were 11 audit action points where the agreed deadline had 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 31.05.2021**

**SECTION 1**

<b>Strategic Area</b>	<b>No. of Actions Due</b>	<b>No. of Actions Completed</b>	<b>Deadline missed Revised date set*</b>	<b>Deadline missed Revised date to be set*</b>
Housing and Employability	2	1	1	
People and Technology	1	1		
<b>Total</b>	<b>3</b>	<b>2</b>	<b>1</b>	

\* 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 31.05.2021**

**SECTION 2**

**CURRENT ACTIONS BY STRATEGIC AREA**


<b>HSCP</b>	
Due for completion November 2021	1
<b>Total Actions</b>	<b>1</b>
<b>Children and Families</b>	
Due for completion June 2021	4
<b>Total Actions</b>	<b>4</b>
<b>Community Health and Care</b>	
Due for completion July 2021	3
<b>Total Actions</b>	<b>3</b>
<b>Mental Health, Learning Disabilities and Addictions</b>	
Due for completion June 2021	1
<b>Total Actions</b>	<b>1</b>
<b>Regulatory and Regeneration</b>	
Due for completion March 2022	1
<b>Total Actions</b>	<b>1</b>
<b>Housing and Employability</b>	
Due for completion November 2021	1
<b>Total Actions</b>	<b>1</b>
<b>People and Technology</b>	
Due for completion March 2022	1
<b>Total Actions</b>	<b>1</b>
<b>Supply, Distribution and Property</b>	
Due for completion June 2021	2
<b>Total Actions</b>	<b>2</b>
<b>Total current actions:</b>	<b>14</b>

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 31.05.2021**


**SECTION 3**

**Current Internal Audit Action Plans**



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

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
T&PSR/IA AP/735	<p><u>4. Charging Policy</u> As the Community Based Care Charging Policy - Non Residential Services has not been reviewed for at least eight years and as some parts of the policy requires to be more generic and other parts require to be more specific, it is recommended that the policy be fully reviewed and revised. This will therefore provide more clarity, eliminate ambiguity and make it fit for purpose. It is also recommended that all services be included in the review to ensure input from all areas. In addition, once reviewed, the date of the revision should be recorded on the policy to ensure that there is proper version control. (Medium Risk)</p>	<p>A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.</p>		31-Aug-2019 30-Sep-2020 31-Mar-2021	30-Nov-2021*	HSCP Heads of Service	Beth Culshaw

**P 165. CM2000 Functionality (Report Issued February 2020)**



Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/028	<p><u>Overtime Payment</u> It is recommended that: • all timesheets are checked and agreed to CM2000 system before</p>	<p>We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented by September 2020.</p>		30-Nov-2020 31-Mar-	31-Jul-2021*	Richard Heard	Lynne McKnight

Status Key


	On track
	Overdue – update required

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Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
	being authorised for payment; • where there are instances of non-compliant clock in overtime, appropriate additional authorisation should be obtained. (Low Risk)	In the meantime Admin will do cross checks against clocking in and out. A communication will be issued to all home care staff re compliance and claims for overtime.		2021			
IAAP/029	<u>Implementation of additional CM2000 Functionality</u> a) It is recommended that Management pilot and fully implement the Mileage functionality across the Homecare team within the planned time frame. (Medium Risk)	Mileage Wizard will be rolled out in next six months. This will depend on high compliance.		30-Jun-2020 30-Nov-2020 31-Mar-2021	31-Jul-2021*	Richard Heard	Lynne McKnight
IAAP/030	<u>Implementation of additional CM2000 Functionality</u> b) It is recommended that Management develop a plan in collaboration with WDC ICT and Payroll to implement the Financial module. (Medium Risk)	We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented for testing by September 2020		30-Nov-2020 31-Jan-2021 31-Mar-2021	31-Jul-2021*	Richard Heard	Lynne McKnight

**P 171. Social Work - Case Management (Report Issued August 2020)**





Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/048	<u>3. Children's services – Supervision of casework</u> Senior Social Workers (SSWs) should be required to discuss all cases allocated to Social Workers on a regular basis to ensure that appropriate review is taken of lower priority cases and that no cases remain open which should be closed. Performance management information showing cases which have not been updated within a specified period should be obtained to enable SSWs to gain assurance that there are no open cases which are not being actively dealt with. (Medium Risk)	Supervision with staff covers a range of issues in addition to discussion about cases. Supervision process requires review and update – can reflect frequency of discussions around cases; consider discussion of a certain number of cases in each supervision session. Explore an improved 'Team around the Child' reviewing model. Monthly report to managers, Head of Service, HSCP Chief Officer and Council Chief Executive includes breakdown of unallocated cases.		31-Mar-2021	30-Jun-2021*	Annie Ritchie	Jonathan Hinds

Status Key



	On track
	Overdue – update required

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Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
		Develop management exception report re: cases with no activity recorded for periods of time to provide further scrutiny and assurance.					
IAAP/050	<u>5. Children's Services - Peer review of case files</u> Management should consider what level of peer review is required to ensure that the cases are being recorded adequately and assess how the process can be re established given the current team workloads. (Medium Risk)	Management Team are reviewing peer review processes as part of case file audit and monitoring and how this can inform service redesign. Work has commenced as part of the PACE workstream in respect of children looked after at home. Intention to scale up when capacity is increased.		31-Oct-2020 31-Mar-2021	30-Jun-2021*	Annie Ritchie	Jonathan Hinds
IAAP/052	<u>7. Children's Services - Policies and Procedures</u> Management should review and update the procedures and guidance documents to ensure they provide accurate guidance as to what is required of the social workers. Management should reiterate the importance of all procedures being followed. (Low Risk)	Policies to be reviewed and updated in terms of quality assurance, good practice and service redesign.		31-Mar-2021	30-Jun-2021*	Annie Ritchie	Jonathan Hinds
IAAP/053	<u>8. Children's Services - Performance management information</u> Team Leaders and Senior Social Workers should review the information within the reports and validate the figures being provided. Where necessary a data cleanse process should be carried out to identify open cases which should be closed. The Team Leaders should consider whether the information provided is useful and how they can use it going forward to assist in the planning and review of the work being undertaken within their teams. (Low Risk)	Team Leads and Senior Social Workers to review management information reports and check recording processes to ensure accuracy. As 1b, above Fieldwork managers to review how management reports can support allocation processes and case management planning across teams.		31-Aug-2020 31-Mar-2021	30-Jun-2021*	Annie Ritchie	Jonathan Hinds
IAAP/056	<u>11. Community Health and Care Services – Supervision</u> As noted in recommendation 10 above, the Supervision Policy requires to be reviewed. As part of this review management should re-emphasise the importance of including supervision of cases on CareFirst as evidence of review and consider how the supervision meetings should be recorded (Medium Risk).	A review of the supervision policy will be carried out, including consideration of records distribution and storage.		31-Dec-2020 31-Mar-2021	30-Jun-2021*	Sylvia Chatfield	Sylvia Chatfield

Status Key

	On track
	Overdue – update required

**REPORT TO AUDIT COMMITTEE ON  
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**P 172. Taxi Licensing (Report issued October 2020)**

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/066	<u>Acceptance of Incomplete/ Inaccurate Application forms</u> In the medium term the licensing team should look to phase out paper based applications completely with all licences being required to be submitted online, with originals of documents presented either in the one stop shops or directly to the licensing team. (High Risk)	Paper copy applications will be available in the medium term and the licensing team will work with the Trade to seek to establish a timetable to remove the ability to apply using paper applications.		31-Mar-2022	31-Mar-2022	Raymond Lynch	Peter Hessematt

**P 173. Housing Voids ( Report Issued October 2020)**

Code	Recommendation	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/079	<u>1.Void Management Policy Review &amp; Update</u> The Void Management Policy 2013 should be reviewed and updated to take account of current working practices following the 2018 restructure of the Housing Operations Service and the introduction is the new Integrated Housing Management System (IHMS) in October 2019. (Medium Risk)	The previous policy had fallen into abeyance, with the strategic direction for voids led by the Housing Improvement Board. Whereas this has led to significant improvements against the key tenets of the historic policy, given the extent of systemic and structural changes it would be beneficial to codify this within a revised policy. This will be developed with new tenant feedback and wider tenant consultation.		31-May-2021	30-Nov-2021*	Edward Thomas	Helen Black; David Lynch; Edward Thomas

**P 1. Cyber Security (Report issued December 2020)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/081	<b>User Education and Awareness Training (Amber)</b> c) Strategic People and Change Manager will progress the development of reports from ilearn		31-Mar-2021	31-Mar-2022*	Strategic Change and	Chief Officer People and Technology


Status Key



	On track
	Overdue - update required

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CURRENT ACTION PLANS AT 31.05.2021**



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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
	which will enable managers to review their teams completion of the ilearn modules and add course to Skills Passport.				People Manager	

	<b>3. Building Services – Stock Checks (Report issued May 2021)</b>
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Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/087	<b>Lack of Monthly Stock Checks (Amber)</b> Reintroduce perpetual stock taking processes so every commodity is checked at least once within each financial year with high values items having a minimum of 2 stock checks completed within the year. These checks will be completed over a 10 month period from June to March each year. This would replace a year end process and associated costs.		30-Jun-2021	30-Jun-2021	Building Services Manager	Chief Officer – Supply, Distribution and Property
IAAP/088	<b>Lack of Stock Checks on Building Services Vans (Amber)</b> The increase in imprest stock held in vehicles is part of the introduction of the IHMS. This allows a reduction in trips to depots to uplift stock items allowing right first time repairs and improved service efficiently. Stock checks of vans will be completed in line with monthly stock checks.		30-Jun-2021	30-Jun-2021	Building Services Manager	Chief Officer – Supply, Distribution and Property

Status Key

	On track
	Overdue – update required



**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
<p><b>154. Charging Policy - Non Residential Services (May 2019)</b></p>	<p><b>Charging Policy (Medium Risk)</b> A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.</p>	<p>31-Aug-2019 30-Sep-2020 31-Mar-2021</p>	<p>30-Nov-2021</p>	<p>The current Social Care Charging Policy was reviewed during 2020/21 to confirm its compliance with COSLA Guidance as well as undertaking an extensive engagement exercise with service users and stakeholder groups in relation to the current Day Opportunities fixed charge. The feedback from this will be considered alongside the current review into the future model of Day Care Services and any proposed change to the charging structure will be presented to a future HSCP Board meeting with recommendations to be considered by West Dunbartonshire Council as the statutory body with the responsibility to set and levy charges.</p> <p>Day services have been closed throughout 2020/21 (except for some high level support) and the Scottish Government have provided Covid-19 funding to the HSCP to cover the loss of income. It is expected that this will continue into 2021/22. In line with Council's Long Term Financial Strategy current charges will be uplifted by 4% in 2021/22.</p> <p>A report will be presented to HSCP Board in September 2021 and then to Council by November 2021.</p>
<p><b>165. CM2000 Functionality (February 2020)</b></p>	<p><b>Overtime Payment (Revised to Low Risk)</b> We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented by September 2020.  In the meantime Admin will do cross checks against clocking in and out.  A communication will be issued to all home care staff re compliance and claims for overtime.</p>	<p>30-Nov-2020 31-Mar-2021</p>	<p>31-Jul-2021</p>	<p>Payroll report will be dependent on the full implementation of the upgraded system.</p> <p>Manual checks continue to undertaken in line with the audit recommendations.</p> <p>A service review is being undertaken and this action will be included as part of the improvement plan. The Project Initiation Document, once finalised, will be provided to Internal Audit. Internal Audit will provide support and advice to the service review project.</p>

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

**SECTION 4**

<b>Report</b>	<b>Agreed Action</b>	<b>Original Due Date</b>	<b>Revised Date</b>	<b>Management Comments</b>
<b>165. CM2000 Functionality (February 2020)</b>	<b>Implementation of additional CM2000 Functionality (Medium Risk)</b> Mileage Wizard will be rolled out in next six months. This will depend on high compliance.	30-Jun-2020 30-Nov-2020 31-Mar-2021	31-Jul-2021	This has been held back as this action is dependent on the full implementation of the upgraded system.  A service review is being undertaken and this action will be included as part of the improvement plan. The Project Initiation Document, once finalised, will be provided to Internal Audit. Internal Audit will provide support and advice to the service review project.
<b>165. CM2000 Functionality (February 2020)</b>	<b>Implementation of additional CM2000 Functionality (Medium Risk)</b> We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented for testing by September 2020.	30-Nov-2020 31-Jan-2021 31-Mar-2021	31-Jul-2021	Payroll report will be dependent on the full implementation of the upgraded system.  A service review is being undertaken and this action will be included as part of the improvement plan. The Project Initiation Document, once finalised, will be provided to Internal Audit. Internal Audit will provide support and advice to the service review project.
<b>171. Social Work - Case Management (Report Issued August 2020)</b>	<b>Children's Services – Performance management information (Low Risk)</b> Team Leads and Senior Social Workers to review management information reports and check recording processes to ensure accuracy.  Data cleanse to ensure accurate caseloads is being forward by a sub group of the wider team with Information Team colleagues.  Fieldwork managers to review how management reports can support allocation processes and case management planning across teams.	31-Aug-2020 31-Mar-2021	30-Jun-2021	Comprehensive data reports being reviewed by Child Protection Lead Officer to focus on key risks and filter out other information with negligible value. To report first draft to Public Protection Chief Officers Group June 2021.
<b>171. Social Work - Case Management (Report Issued August 2020)</b>	<b>Children's Services - Peer review of case files (Medium Risk)</b> Management Team are reviewing peer review processes as part of case file audit and monitoring and how this can inform service redesign. Work has commenced as part of the PACE workstream in respect of children looked after at home. Intention to scale up when capacity is increased.	31-Oct-2020 31-Mar-2021	30-Jun-2021	A service review is being undertaken and this action will be included as part of the improvement plan. The Project Initiation Document is going to the HSCP Programme Board in June and a copy will be provided to Internal Audit. Internal Audit will provide support and advice where required to the service review project.

**REPORT TO AUDIT COMMITTEE ON  
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ANALYSIS OF MISSED DEADLINES**

**SECTION 4**

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
<b>171. Social Work - Case Management (Report Issued August 2020)</b>	<b>Community Health and Care Services – Supervision (Medium Risk)</b> A review of the supervision policy will be carried out, including consideration of records distribution and storage.	31-Dec-2020 31-Mar-2021	30-Jun-2021	The supervision guidance is in final draft. In order to ensure that staff are engaged and compliant, a short life working group with reps from each service will meet to consider the final document, and once agreed, a briefing for staff will be developed and hopefully an ilearn module. There will also be a 6 month audit of compliance and quality from date of launch.
<b>Cyber Security (Report Issued December 2020)</b>	<b>User Education and Awareness Training (Amber)</b> c) Strategic People and Change Manager will progress the development of reports from ilearn which will enable managers to review their teams completion of the ilearn modules and add course to Skills Passport.	31-Mar-2021	31-Mar-2022	There are ongoing discussions with WMS in order to create a link between ILearn and HR system.
<b>171. Social Work - Case Management (Report Issued August 2020)</b>	<b>Children’s Services – Supervision of case work (Medium Risk)</b> Supervision with staff covers a range of issues in addition to discussion about cases. Supervision process requires review and update – can reflect frequency of discussions around cases; consider discussion of a certain number of cases in each supervision session. Explore an improved ‘Team around the Child’ reviewing model.  Monthly report to managers, Head of Service, HSCP Chief Officer and Council Chief Executive includes breakdown of unallocated cases. Develop management exception report re: cases with no activity recorded for periods of time to provide further scrutiny and assurance.	31-Mar-2021	30-Jun-2021	The supervision guidance is in final draft. In order to ensure that staff are engaged and compliant, a short life working group with reps from each service will meet to consider the final document, and once agreed, a briefing for staff will be developed and hopefully an ilearn module. There will also be a 6 month audit of compliance and quality from date of launch.  Management information will form part of the service review and this action will be included as part of the improvement plan. The Project Initiation Document is going to the HSCP Programme Board in June and a copy will be provided to Internal Audit. Internal Audit will provide support and advice where required to the service review project.
<b>171. Social Work - Case Management (Report Issued August 2020)</b>	<b>Children’s Services – Policies and Procedures (Low Risk)</b> Policies to be reviewed and updated in terms of quality assurance, good practice and service redesign.	31-Mar-2021	30-Jun-2021	A service review is being undertaken and this action will be included as part of the improvement plan. The Project Initiation Document is going to the HSCP Programme Board in June and a copy will be provided to Internal Audit. Internal Audit will provide support and advice where required to the service review project.

**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
<p><b>Housing Voids (Report Issued October 2020)</b></p>	<p><b>Void Management Policy Review &amp; Update (Medium Risk)</b> The previous policy had fallen into abeyance, with the strategic direction for voids led by the Housing Improvement Board. Whereas this has led to significant improvements against the key tenets of the historic policy, given the extent of systemic and structural changes it would be beneficial to codify this within a revised policy. This will be developed with new tenant feedback and wider tenant consultation.</p>	<p>31-May-2021</p>	<p>30-Nov-2021</p>	<p>The process for revising the policy and approving the current relet standard in the interim has been reported to the Housing Improvement Board. We will then proceed with the tenant and stakeholder consultation which will inform a paper seeking committee approval for both policy and standard in November.</p>

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

**SECTION 5**

**Status at 31 May 2021**

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			H	M	L
2018/2019	79	78	0	1	0
2019/2020	67	56	1	7	3
<b>Total</b>	<b>146</b>	<b>134</b>	<b>1</b>	<b>8</b>	<b>3</b>

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	14	11	0	2	1
<b>Total</b>	<b>14</b>	<b>11</b>	<b>0</b>	<b>2</b>	<b>1</b>

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

