

Supplementary Agenda



Audit & Performance Review Committee

Date: Wednesday, 21 June 2017

Time: 10:00

Venue: Committee Room 3, Council Offices
Garshake Road, Dumbarton

Contact: Craig Stewart, Committee Officer
Tel: 01389 737251 craig.stewart@west-dunbarton.gov.uk

Dear Member

Item to Follow

I refer to the agenda for the above Meeting of the Audit & Performance Review Committee which was issued on 9 June 2017 and now enclose a copy of the undernoted report which was not available for issue at that time.

Yours faithfully

JOYCE WHITE

Chief Executive

Undernote:-

Item to Follow

7 AUDIT ACTION PLANS

75 – 98

Submit report by the Strategic Lead - Resources advising of:-

- (a) recently issued Internal Audit action plans; and
- (b) progress made against action plans previously issued contained within Internal Audit and External Audit reports.

Distribution:

Councillor Jim Brown
Councillor Karen Conaghan
Councillor Daniel Lennie
Councillor Jonathan McColl
Councillor John Millar
Councillor John Mooney (Chair)
Councillor Martin Rooney
Councillor Brian Walker
Mr SJ Doogan
Ms E McKerry

All other Councillors for information

Chief Executive
Strategic Director - Transformation & Public Service Reform
Strategic Director - Regeneration, Environment & Growth
Chief Officer of West Dunbartonshire Health & Social Care Partnership

Date of Issue: 15 June 2017

WEST DUNBARTONSHIRE COUNCIL**Report by Strategic Lead - Resources****Audit and Performance Review Committee: 21 June 2017**

Subject: Audit Action Plans**1. Purpose**

1.1 The purpose of this report is to advise the Committee of:

- Recently issued Internal Audit action plans; and
- Progress made against action plans previously issued contained within Internal Audit and External Audit reports.

2. Recommendations

2.1 It is recommended that Members consider and note the contents of this report.

3. Background

3.1 When audit reports are issued by External and Internal Audit departmental management agree an action plan in relation to issues highlighted by the audit report. Progress on implementing the actions is monitored and reported to the Audit and Performance Review Committee.

4. Main IssuesAction Plans

4.1 The Appendices to this report will be run in the days leading up to the committee meeting so as to provide as up to date a position as possible in the progress of actions. Appendix A contains Internal Audit action plans recently agreed and issued. Appendix B details the outstanding actions on previously issued Internal Audit reports. There are currently no outstanding actions for External Audit reports.

4.2 To put the action plans into context and highlight the risks being mitigated, a summary for recently issued reports included at Appendix A is provided at paragraphs 4.3 to 4.8 below.

4.3 Project 113 (Starters, Leavers, Additional Payments and Deductions)

The key purpose of this audit was to consider the following areas:

- Starters;
- Leavers;

- Additional Payments;
- Deductions;
- Grade 8 Overtime; and
- Expenses.

The actions identified are required to mitigate risks in relation to:

- Receipts to support expenses;
- Annual confirmation of employees; and
- Overtime authorisation process for senior employees.

4.4 Project 114 (Debtors)

The key purpose of this audit was to consider the following areas:

- Policy & Procedures;
- Raising Invoices;
- Amendments to Invoices; and
- Write Offs.

The actions identified are required to mitigate risks in relation to:

- Lack of documentation / guidance;
- Outstanding balances; and
- Reconciliations.

Project 115 (Capital Expenditure / Capital Programme)

4.5 The key purpose of this audit was to consider the following areas:

- Capital Plan;
- Determination of the Capital Budget;
- Process for assessing capital bids;
- Budgetary Control; and
- Post Project Reviews.

The action identified is required to mitigate risks in relation to:

- Further post project reviews after five years.

Project 116 (Fostering & Adoption Payments / Allowances)

4.6 The key purpose of this audit was to consider the following areas:

- Agreements & Contracts;
- PVG Checks;
- Insurance Arrangements;
- Security of Data;
- Payment Processing and Verification; and
- Monitoring & Review of Cases.

The action identified is required to mitigate risks in relation to:

- Having a signed Foster Carer Agreement on file for all placements.

Project 117 (Stocks & Stores)

4.7 The key purpose of this audit was to consider the following areas:

- General stores control arrangements;
- Receipt & Issue of goods from stores;
- Obsolete & Damaged Stock;
- Security of Stocks and Integrity of the systems/records; and
- Fuel Dips.

The actions identified are required to mitigate risks in relation to:

- Enhance stock control through continuous stocktaking;
- Controls over the Roads Store at Elm Road;
- Obsolete Stock; and
- Non-recording of fuel-checking dips.

Project 118 (Public Use of WDC ICT Resources in Libraries Controls)

4.8 The key purpose of this audit was to consider the following areas:

- How is the Public Bring Your Own Device (BYOD) network controlled and managed; and
- How are Public Access Fixed workstations and staff workstation controlled, segregated and managed.

The actions identified are required to mitigate risks in relation to:

- Clearer Audit Processes on BYOD; and
- Establish an internet reporting mechanism to associate individual users with their browsing activity.

Basis of work and recommendation categories

4.9 The key areas of work performed by both Internal Audit and External Audit are carried out according to a risk based approach that determines the nature, extent and timing of the required audit assignments.

4.10 Recommendations have timescales for completion in line with the following categories:

Category	Expected implementation timescale
<u>High Risk:</u> Material observations requiring immediate action. These require to be added to the department's risk register	Generally, implementation of recommendations should start immediately and be fully completed within three months of action plan being agreed
<u>Medium risk:</u> Significant observations requiring	Generally, complete

reasonably urgent action.	implementation of recommendations within six months of action plan being agreed
<u>Low risk:</u> Minor observations which require action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management.	Generally, complete implementation of recommendations within twelve months of action plan being agreed

5. People Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

7.1 There is a risk that failure to implement actions within the agreed timescale may result in weaknesses in internal control arrangements remaining unresolved longer than is desirable.

8. Equalities Impact Assessment (EIA)

8.1 A screening has been carried out and found no issues relevant to equalities duties.

9. Consultation

9.1 This report has been subject to consultation with appropriate Strategic Leads. In addition, services have been consulted in the update of action plans.

10. Strategic Assessment

10.1 This report relates to Assuring Our Success through strong financial governance and sustainable budget management.

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Stephen West
Strategic Lead - Resources
Date: 14 June 2017

Person to Contact: Colin McDougall, Audit and Risk Manager
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E-mail – colin.mcdougall@west-dunbarton.gov.uk

Appendices: A - Internal Audit Reports (Recently Issued)
B - Internal Audit Reports (Previously Issued)






Background Papers: Internal Audit Reports
External Audit Reports
EIA Screening

Wards Affected: All Wards


Appendix A



Internal Audit Reports (Recently Issued)

Generated on: 14 June 2017


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


Project 113. Payroll 2016-17: Starters, Leavers, Additional Payments and Deductions (Report Issued March 2017)



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/498	<p><u>1. Expenses</u> The guidance notes for HR21 should remind the person approving a claim for expenses that that they should obtain the receipts or copies of the receipts as evidence of the expenditure prior to approving them. Receipts should thereafter be retained in accordance with the Document Retention Policy.</p> <p>(Low Risk)</p>	Although this is clear in the policy, further guidance will be incorporated in the expenses page on HR21 to allow managers and staff submitting these claims to be mindful of the guideline.		<div style="width: 100%;"><div style="width: 100%; background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	31-Mar-2017	31-Mar-2017	Arun Menon	Instructions have been added to the relevant HR21 page and instruction issued to managers

CS/IAAP/499	<p><u>2. Managers Annual Confirmation of Employees</u> The request from Payroll section to managers to confirm the details of the employees within their remit should advise that where a response has not been received by a specified date the managers Strategic Leads will be advised. The Strategic Lead must then ensure that the manager sends their confirmation to Payroll. Failure to obtain satisfactory response will be escalated to Strategic Directors.</p> <p>(Medium Risk)</p>	At the next confirmation exercise managers will be advised of the intention to escalate non responses to Strategic Leads and if necessary Strategic Directors.		<div style="border: 1px solid black; width: 50px; height: 15px; background-color: white; display: flex; align-items: center; justify-content: center;">0%</div>	30-Sep-2017	29-Dec-2017	Arun Menon	This will commence in August in light of the School holidays which will impact returns from schools.
CS/IAAP/500	<p><u>3. Grade 8 Overtime</u> The guidance notes for the 'Overtime Authorisation Form - For Employees Grade 8 and Above' should highlight the requirement to complete the form fully and satisfactorily.</p> <p>(Medium Risk)</p>	Currently developing an online Achieve form to be used. All sections will require to be completed. The form is designed not to allow dates worked to be input that are later than the date the form is submitted to payroll in order to ensure payment can't be made prior to being worked.		<div style="border: 1px solid black; width: 50px; height: 15px; background-color: #4F81BD; display: flex; align-items: center; justify-content: center;">100%</div>	31-Mar-2017	31-Mar-2017	Arun Menon	Online Achieve form has now been developed with workflow to go direct to relevant Strategic Director and guidance issued to all managers.


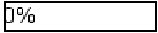
Project 114. Debtors Audit 2016/17 (Report Issued May 2017)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/501	<p><u>1. Debtors Guidance</u> To avoid any inconsistencies in treatment and incurring</p>	The Financial Service Centre (FSC) will produce Accounts Receivable guidance and		<div style="border: 1px solid black; width: 50px; height: 15px; background-color: #4F81BD; display: flex; align-items: center; justify-content: center;">50%</div>	30-Jun-2017	30-Jun-2017	Stella Kinloch	Finance Service Centre Guidance initial draft in progress.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	<p>unnecessary additional costs, a Debtors Guidance Document should be established which should include content which states:</p> <ul style="list-style-type: none"> - that invoices should not be raised where payment in advance or at the time of provision of goods or services is made - the minimum financial value for follow-up <p>(Medium Risk)</p>	<p>best practice for managers and services and the transactional team.</p> <p>A review of where service areas have stated a requirement for invoices to be printed after payment will be undertaken by the Section Head.</p> <p>Minimum financial amount for follow-up of £5 will be detailed within the FSC guidance and best practice document.</p>						Agreed new process for issuing invoices prior to receipt of payment now complete. Final implementation of practical process for service in progress.
CS/IAAP/502	<p><u>2. Outstanding Balances Report</u></p> <p>a) The Debtors Section should review the instructions previously issued for utilising the Outstanding Balance Report and update as appropriate.</p> <p>b) The instructions should then be issued to all service areas and thereafter, Debtors should periodically check that the report facility is being utilised.</p> <p>(Low Risk)</p>	<p>Early user information was provided to service areas, however acknowledge these users may have moved on and requirement to provide up to date guidance with easy access</p> <p>The FSC will update the intranet Accounts Receivable system guidance to include the production of user reports including outstanding balances.</p> <p>Communication to all current users and where new users are given system access links to the online guidance will be provided for initial and ongoing future</p>		<div style="border: 1px solid black; width: 50px; height: 15px; display: flex; align-items: center; justify-content: center;">7%</div>	31-Jul-2017	31-Jul-2017	Stella Kinloch	<p>Quarterly updates will be issued across the user network highlighting new functionality.</p> <p>Review of Finance Service Centre Intranet Guidance will include a refresher on the use of the outstanding balance report.</p>

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		reference. Periodic reviews will be undertaken by the FSC to monitor usage.						
CS/IAAP/503	<u>3. Debtors Reconciliations</u> The Debtors reconciliations for 2016/17 Period 1 - 10 were reviewed and whilst all reconciliations were prepared in a timely manner, it was found that all of the reconciliations had been authorised on 27.2.17. (Low Risk)	Debtors reconciliations will be reviewed in a timely manner by a second member of staff.			30-Jun-2017	30-Jun-2017	Karen Shannon	All Debtors reconciliations, since the audit, have been reviewed by a second member of staff within 15 working days of completion.

Project 115. Capital Expenditure / Capital Programme (Report Issued May 2017)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/505	<u>1. Post Project Review</u> Building on the good practice introduced of post project reviews, consideration should be given to whether a long term approach to such reviews can be added to the existing process, e.g. a further review after five years. (Low Risk)	We will consider options and take a report to the Strategic Asset Management Group (SAMG).			31-Mar-2018	31-Mar-2018	Jennifer Ogilvie	Options will be considered and a report will be taken to a future meeting of the SAMG.


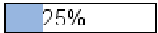
Project 116. Fostering & Adoption Payments / Allowances (Report Issued May 2017)


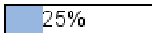

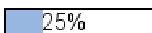


Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/506	<p><u>1. Foster Carer Agreements</u> All Foster Carer Agreements are required to be completed and signed off by all the relevant parties. When completed and signed off, all Foster Carer Agreement should be scanned onto the HSCP X/drive.</p> <p>(High Risk)</p>	All current foster carers have been forwarded new contracts for completion. Once returned all contracts are reviewed and signed by social worker and the Assistant Principal officer. They are then scanned onto the foster carer's folder on the X/drive. All contracts are expected to be completed, signed and scanned by June 2017.			30-Jun-2017	30-Jun-2017	Carron O'Byrne	The Fostering and Adoption team have completed all of the outstanding agreements with the Foster Carers. They have been forwarded to the area team social workers for review and sign off. The Assistant Principal Officer has contacted the above social work staff to ensure that the agreements are reviewed, signed and returned before the 22nd of June for final sign off and scanning by the APO.




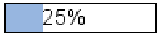
Project 117. Stocks & Stores (Report Issued May 2017)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/507	<p><u>1. Continuous Stock Taking</u> The current system of perpetual stock counts undertaken by Building Services should be expanded to ensure all of the service's stocks, including vehicle impress stock, are counted at least once throughout the year. The top 20% of items by value should be subject to a second count. This can be achieved by increasing the number of counts to 12 with one held each month.</p>	Clearly there are benefits of perpetual / cyclical stock counts if implemented including: . should prove less disruption to the stores service . should reduce the number of discrepancies if the counts are more frequent . provide the appropriate focus to the Building Services team of the importance of stock accuracy and how this			31-Mar-2018	31-Mar-2018	Martin Feeney	Action is on track with 1 of 5 milestones completed to date. Cyclical / perpetual stock takes are being carried out on a monthly basis within the main stores with satellite / imprest stores scheduled for checks later in the year.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	<p>The listing of stock to be checked should be downloaded at the start of each month with the physical count of items selected undertaken as soon thereafter but no later than three working days following the download of the list.</p> <p>All differences between the physical counts and the records in the Servitor Stock System need to be investigated and any adjustments required should be made to the records. Through-out the year Internal Audit and Property Services management (independent of stores staff) should carry out a number of random checks on the perpetual stock counts. This would involve attending the count unannounced and carrying out a number of spot checks on stock being counted. Following the introduction of perpetual counts during 2017/18 a review will be carried out in March 2018 to establish if they have been carried out as planned and provide assurance that the care and custody of stocks meets the requirements of the Financial Regulations. If the system of perpetual stocks counts is found to be satisfactory, this would</p>	<p>links in to the successful delivery of the service . reduce the drain on resources at year-end; and reduce / eliminate costs for stock counting in overtime</p> <p>Although there are drawbacks of not completing a year-end stock count and there may be some opposition to changes from staff, we need to focus on the benefit of having better understanding and control of stock levels and cyclical stock counts will continue to be carried out. Management will aim to eventually introduce more frequent stock counts than proposed and aim to complete bi-weekly counts. We will consider introducing bi-weekly counts in 2018/2019 once stores rationalisation has been completed.</p>						

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	eliminate the need for a full stocktake of Building Service stores at the year-end or in future years, thereby saving approximately £18,000 in staff costs. (Medium Risk)							
CS/IAAP/508	<u>2 a). Roads Store - Elm Road</u> The position of the person in charge at the Elm road stores needs to be clarified and it should be emphasized that the managing of the stores and stocks therein is his first priority. An important part of his job is to maintain accurate records of all stock. To achieve this the storeman should ensure: - All deliveries and goods returned from jobs are recorded on the Index Cards when goods received and matched to order; - A goods issue note should be prepared for all issues from stock and signed for by the person taking the stores. All goods issued should be matched to the daily works diary and details recorded on the Index Cards; - A physical count of stock should be carried out once a month and compared to the balance on the Index Cards; and	It is the intention to advertise and replace the current post-holder who is retiring in June 2017. The Roads Operations Co-ordinator has confirmed that it is essential that the new post holder is aware of all relevant procedures and responsibilities, and will ensure the necessary induction and training.			30-Sep-2017	30-Sep-2017	Stewart Ormond	A job profile for the replacement storeperson has been drawn up and the post approved. It is now with recruitment about to be advertised.

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	- The balance of stocks as shown on the Index Cards should be reconciled to the balance as shown in the Proffess System once a month. (Medium Risk)							
CS/IAAP/509	<u>2 b). Roads Store - Elm Road</u> All stocks in stores should be examined to identify obsolete or damaged stock. Any stock identified as obsolete or damaged needs to be written off and disposed of. (Low Risk)	These items are not stock / low value items, it is intended that they are disposed of bi-annually.			30-Sep-2017	30-Sep-2017	Stewart Ormond	Some obsolete stock has been disposed of and will continue.
CS/IAAP/510	<u>2 c). Roads Store - Elm Road</u> The gates to the stores needs to be made secure and locked when the yard is not opened. Signage needs to be installed instructing all callers to the yard to report to stores office on arrival. All callers to the yard need to sign a visitor book. (Low Risk)	Signage instructing visitors to report to the office and a visitor's book will be put in place.			30-Sep-2017	30-Sep-2017	Stewart Ormond	The gates are always secured when the depot is closed and the existing sign asking 'all vehicles to report to office' will be replaced. A signing in visitors book has been ordered.
CS/IAAP/511	<u>3. Obsolete Stock</u> Building services are proposing to close the store at Elm road in the next three to six months and transfer all stocks held there to the stores at Overburn. Building services	Present a paper to the DLO board on Building Services stores rationalisation proposals for approval including actions to effectively and efficiently progress obsolete stock			31-Oct-2017	31-Oct-2017	Martin Feeney	Action is on track to be completed on time with 1 of 3 milestones completed. A design to increase capacity in the Overburn store has been developed. A paper will be presented

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	should utilise the rationalisation of the stores to identify all obsolete or damaged stock and dispose of them as appropriate. (Low Risk)	Carry out stores rationalisation Remove, sell / scrap obsolete items as appropriate and reconcile appropriate stock levels and values to each Building Services store						to the DLO board by the 26 July 2017 on the proposal to rationalise the stores and remove obsolete stock from stores seeking approval to proceed.
CS/IAAP/512	<u>4. Non-recording of Fuel Dips</u> Staff at Richmond Street should fully familiarise themselves with facilities in the Fortress system to record daily dips and compare to balances per the system. Daily dip readings should be taken at both Richmond Street Garage and Elm Road Garage daily. The results of the dips and metre readings from each tank should be entered into the Fortress System at the end of each day and differences in figures need to be investigated. (Low Risk)	Recommendation Implemented.			31-Mar-2017	31-Mar-2017	Rodney Thornton	Complete.
CS/IAAP/513	<u>5. Control of repairs materials stored at Elm Road Roads depot</u> The materials maintained for repair work should be counted and entered into the stores records at a nominal value. All issues of such materials to contractors needs to be	Roads services will as suggested introduce a record of existing stock and record any stock issued.			30-Sep-2017	30-Sep-2017	Stewart Ormond	A count of excess materials has been carried out and arrangements are being made to record as stock at nominal value and issue as other stock.






Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	recorded in stores in the same manner as all other stock. (Low Risk)							

Project 118. Public Use of WDC ICT Resources in Libraries Controls (Report Issued June 2017)



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/514	<p><u>1. Clearer Audit Processes on Bring Your Own Device (BYOD) Network</u> Management must investigate, cost, and implement an auditing process, associating individual users with their usage of the service.</p> <p>(Low Risk)</p>	Management will work with WDC ICT to review the available options and identify a cost-effective, practical solution which will meet the requirements of both the Independent Auditors and The Digital Economy Act. The preference is for a Corporate solution covering BYOD Wi-Fi access in any WDC public building where this is available		<input type="text" value="1%"/>	30-Mar-2018	30-Mar-2018	John Rushton	On track.
CS/IAAP/515	<p><u>2. Reporting on Internet usage on the BYOD network is limited</u> Management must investigate, cost, and implement a solution which will establish an internet reporting mechanism to associate individual users with their browsing activity.</p> <p>(Low Risk)</p>	The chosen solution arising from the first action point will ensure users authenticate and that a record of internet browsing activity is available along with effective filtering of illegal or inappropriate material.		<input type="text" value="1%"/>	30-Mar-2018	30-Mar-2018	John Rushton	On track.


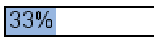
Appendix B Internal Audit Reports (Previously Issued)

Generated on: 13 June 2017

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

Project 102. Procurement - approved contractors list (Report Issued August 2016)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/451	<p><u>1(a). Specialist Contractors Contracts</u> Building Services, with the support / assistance of the Corporate Procurement Unit (CPU) Section should regularise the contracts for flat roofs, fencing and landscaping and other work which is currently being undertaken by specialist contractors.</p> <p>(High Risk)</p>	<p>A meeting between CPU and Building Services took place on 11 May 2016 where discussions took place on the pipeline of work and agreed timescales and responsible officers for development of tenders and contracts to ensure the Council is not exposed where services are being provided and no contract is in place.</p> <p>The Building Services procurement pipeline has been agreed with</p>			31-Mar-2017	31-Mar-2017	Martin Feeney; Andrew Gordon; Annabel Travers	<p>The retendering of the scaffolding requirement has now been completed, and the Contract was ready for award mid-May (as anticipated). This however must be approved at the first available Tendering Committee before this can be awarded.</p> <p>There are ongoing resource challenges within Procurement which are impacting on competing high priority work (recruitment exercises are</p>

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
		<p>the timeframe in which all contracts will be let. Most high priority contracts will be let by 31 October 2016.</p> <p>Until work is completed to let appropriate contracts, officers will be reinstructed on the requirement to follow Procedure 001 – Sub-contracting. Where repairs exceed the value of £2,000 a minimum of 2 quotations will be obtained along with a third quotation using Building Services / National Schedule of Rates (NSOR) costs. Records of these will be scanned and filed on the 'X' drive, Maintenance and Repairs folder.</p>						<p>underway). Additionally, resources are being recruited to undertake specification development and technical evaluation within departments.</p> <p>The targeted contract award dates for the outstanding requirements have been extended to the end of December 2017 – but this is very much dependant on:</p> <ul style="list-style-type: none"> • Other high priority projects taking precedence (for example Capital Projects or projects that have grant/match funding considerations etc); • Compliant and financially acceptable tender responses being received; • Tendering Committee dates, and approval; • The successful recruitment of the required additional resource described above.
CS/IAAP/455	<p><u>3. Formal Tendering Arrangements</u> Formal tendering arrangements need to be put in place for all works that it is anticipated will cost in excess of £50K (cumulative) in accordance with the Council's Financial Regulations. Evidence</p>	<p>Following the meeting with Building Services on 11 May 2016, CPU will work with Building Services to ensure that the relevant tender process or framework call off is carried out and contracts put in place.</p>			31-Mar-2017	31-Mar-2017	Martin Feeney; Andrew Gordon; Annabel Travers	<p>The retendering of the scaffolding requirement has now been completed, and the Contract was ready for award mid-May (as anticipated). This however must be approved at the first available Tendering Committee before this can</p>

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	<p>should be maintained of the appointment of contractors where the value of the contract is between £2,000 and £50,000. This will include evidence of at least three quotes obtained under the quick quote process.</p> <p>(High Risk)</p>							<p>be awarded.</p> <p>There are ongoing resource challenges within Procurement which are impacting on competing high priority work (recruitment exercises are underway). Additionally, resources are being recruited to undertake specification development and technical evaluation within departments.</p> <p>The targeted contract award dates for the outstanding requirements have been extended to the end of December 2017 – but this is very much dependant on:</p> <ul style="list-style-type: none"> • Other high priority projects taking precedence (for example Capital Projects or projects that have grant/match funding considerations etc); • Compliant and financially acceptable tender responses being received; • Tendering Committee dates, and approval; • The successful recruitment of the required additional resource described above.

Project 107. Home Care (Report Issued November 2016)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/472	<p><u>3. Mobile phones capped at £50 a month</u> It is recommended that the £50 monthly monetary cap is reviewed to manage the risk of WDC incurring excessive costs from the inappropriate use of phones allocated to home carers. This can be reviewed with ICT when assessing potential opportunities from the new Vodafone contract.</p> <p>(Low Risk)</p>	The standard operation policy for the use of phones will be reviewed by the end of March 2017.			31-Mar-2017	30-Nov-2017	Lynne McKnight	Mobile phone bills monitored. Clear message to all staff regarding appropriate use of mobile phones. Costs anticipated to reduce when changeover to new supplier is completed later this year, and cap will be reviewed in accordance with this.

Project 109. Emergency Payments (Welfare Fund) (Report Issued December 2016)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/478	<p><u>2. Home Visits to Confirm Application Details</u> The Welfare Fund needs to establish a planned programme of visits to the residences of Community Care Grant applicants to verify the claims made in applications. This should be arranged with the assistance of the Revenue & Benefits visiting Officers and the Council's Corporate Fraud Team who are currently undertaking a pilot programme of visits.</p>	The Welfare Fund team have instructed visits by Revenue & Benefits visiting Officers. We have recently been using Corporate Fraud officers for visits due to the volume of transactions and the amounts involved. We currently receive 40-60 Community Care grant applications per week. We will set a target of visiting a minimum of 20% of			31-Jan-2017	31-Aug-2017	Peter Prior; Emma McMini	Await new Housing Manager recruitment to re-engage with Housing in establishment of Home Visits by Housing Officers. Discussion also continuing with Visiting Officers from Finance Section to support the same -process



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	(Medium Risk)	<p>Community Care Grant applicants.</p> <p>In addition, Housing Officers will lead on visiting Council Tenancy where Community Care Grant applications are made. This will increase our capacity to visit an increased number of Grant applications</p> <p>There is currently no regulation or legislation on the misuse of goods; however it is clear in the Scottish Welfare Fund Guidance issued in April 2016 that we can ask for evidence if required. We will continue to work with the Council's Corporate Fraud team.</p> <p>We will establish criteria that become essential checks for fraud detection over and above the sample percentage described above. A review will be undertaken in three months to measure the effectiveness of this robust process for fraud detection.</p>						

Project 110. Use of ICT in Education Controls (Report Issued January 2017)



Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/489	<p><u>1. Control Documentation</u> Appropriate working documentation should be maintained and its whereabouts communicated to all relevant staff to keep up to date with the quickly changing environment.</p> <p>(Low Risk)</p>	Structured documentation will be developed and communicated to the relevant staff			31-Dec-2017	31-Dec-2017	Brian Miller	May 17 - New fileservers for ICT and user profiles created and implemented. 1200 User data accounts migrated across
CS/IAAP/490	<p><u>2. Manage the means used to communicate important information more effectively</u> A process should be established to communicate more effectively how staff handle particular data types.</p> <p>(Medium Risk)</p>	<p>All information will be communicated to staff via strategy meetings: BGE (Broad General Education) Education Leaders Secondary Head Teachers</p> <p>Information will be posted on intranet policy documents and WDC Educators</p>			31-Dec-2017	31-Dec-2017	Laura Mason	Key messages have been communicated to Education Leaders at the Education Leaders meeting on 19/01/2017, the Secondary Leaders meetings on 20/01/2017, 03/03/2017, 21/04/2017 & 02/06/2017, and the Broad General Education Leaders meetings on 28/02/2017 25/04/2017 & 06/06/2017. (8 of 9 milestones complete. However the education meeting schedule for school session 2017-18 has not yet been set out. When it has, more milestones will require to be added to this action.)
CS/IAAP/491	<p><u>3. Introduce protective monitoring</u> ICT Management should investigate and advise on the introduction of additional Intrusion</p>	<p>Replacement security software will be identified and procured in new financial year</p> <p>Further work on IPS</p>			31-Mar-2018	31-Mar-2018	Brian Miller	May 17 - work is continuing on this in conjunction with the annual penetration test to understand what monitoring requires to be

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
	Detection Systems/Intrusion Prevention Systems in the Education ICT Infrastructure environment as well as additional anti-malware measures to prevent emerging threats and zero day ransomware/malware attacks. (Medium Risk)	(Intrusion Prevention System) and IDS (Intrusion Detection System) will be developed and implemented where practical						put in place to address any specific issues between the corporate and education domains

Project 111. Overtime Payments for Winter Weather Monitoring: Investigation (Report Issued December 2016)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/495	<u>3. Two stage management approach for winter duties</u> It is recommended that Roads Management review this process within the existing employment terms and conditions and conduct an options appraisal in order to ascertain if there is a more cost efficient / beneficial way of delivering the service.3. (Medium Risk)	A review of these arrangements will be considered as part of the roads shared service modelling.			31-Mar-2017	31-Mar-2018	Ronnie Dinnie	The shared service joint committee has been established The detailed business plan will not be completed until Autumn 2017. therefore this action will not be achieved until the final business plan has been agreed. In the interim period contractual arrangements have been put in place that grade 8 and above staff do not receive overtime payments for this duty. An option appraisal was carried out in determining this course of action by the department in conjunction with HR and agreed by all parties.

Project 112. Use of Consultants (Report Issued March 2017)

Action Code	Recommendation	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Note
CS/IAAP/496	<p>All services within the Council should ensure that a performance review is carried out within one month following the completion of each consultancy contract. A Performance Review Certificate should be completed as evidence of the review.</p> <p>(Low Risk))</p>	<p>A formal review at the end of a period of consultancy work is good practice and should enable officers to confirm if objectives / targets / outputs / outcomes have been met as well as recording the consultant's performance against KPIs and any lessons learned.</p> <p>A Performance Review Certificate to facilitate this will be developed based on the Supplier Relationship Management policy and will be completed within one month of the end of each consultancy contract.</p>			30-Jun-2017	30-Jun-2017	Annabel Travers	<p>A Performance Review Certificate is being drafted and we will make the form available to council staff through the procurement intranet other advisory means by the end of June for contracts above £50k , and advise them that for these consultancy contracts, the certificate will require to be completed at the end of the consultancy assignment. (We will review that value after 6 months to discuss with the service areas lower value consultancy contracts). The date for actioning will be the 31st August 2017</p>