



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 31 MARCH 2023**

Summary: Section 1 Summary of Management Actions due for completion by 31/03/2023

There were 12 actions due for completion by 31 March 2023, 2 of which have been reported as completed by management and 10 actions have missed the deadline set by management. A revised date requires to be set for 2 actions.

Section 2 Summary of Current Management Actions Plans at 31/03/2023

At 31 March 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/03/2023

At 31 March 2023 there were 18 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 March 2023 there were 14 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 31.03.2023**

SECTION 1

Strategic Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Housing and Employability	1	1		
Supply, Distribution and Property	3	1	2	
Roads and Neighbourhood	6		6	
HSCP – Health and Community Care	2			2
Total	12	2	8	2

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

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF CURRENT ACTION PLANS AT 31.03.2023**

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA


Housing and Employability	
Due for completion April 2023	2
Total Actions	2
Supply, Distribution and Property	
Due for completion April 2023	1
Due for completion December 2023	1
Total Actions	2
Roads and Neighbourhood	
Due for completion June 2023	6
Total Actions	6
HSCP - Health and Community Care	
Due for completion December 2023	1
Completion date to be advised	5
Total Actions	6
Education Learning and Attainment	
Due for completion June 2023	2
Total Actions	2
Total current actions:	18

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**



SECTION 3

Current Internal Audit Action Plans



P IHMS Stores and Stock Management (Report issued January 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/104	<p>Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber) An inventory of sizes/ types/hands/styles of uPVC windows and doors will be developed for inactive orders. A plan will be put in place to install all units where feasible. Any unusable units will be dealt within in line with the Council's management of obsolete stock procedures.</p>		31-Mar-2023	31-Dec-2023*	Building Services Manager	Chief Officer – Supply, Distribution and Property

P Employee Expenses (Report issued May 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/111	<p>Lack of Co-ordination and Management of Pool Vehicles (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood.</p> <p>The CAS team will be responsible for maintaining pool vehicle records. A review is currently being carried out of procedures to make this process more efficient.</p> <p>Cost Savings Analysis will be carried out on an annual basis and reported as appropriate.</p>		01-Oct-2022	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/113	<p>Identification of High Levels of Claims by Teams & Individuals for Recommendation of Pool Car Use (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood.</p> <p>A list of high mileage claimants has been collated and the working group will assess the users in relation to allocation of pool cars and identify if additional vehicles are required.</p>		01-Oct-2022	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood


Status Key

	On track
	Overdue – revised date required



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3



P Management of Capital Projects (Report Issued July 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/135 c	Lack of Capital Project Post Implementation Reviews (Amber) Agree timeline for outstanding PPR's and commence in priority order.		31-Jan-2023	30-Apr-2023*	Corporate Asset Manager	Chief Officer – Supply, Distribution and Property

P Housing Waiting Lists (Report Issued January 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/152 b	Timely review and investigation of National Fraud Initiative Matches (Amber) Training will be organised for additional users on the system.		28-Feb-2023	30-Apr-2023*	Housing Operations Co-ordinator/ Housing Operations Team Leader	Chief Officer Housing and Employability
IAAP/152 c	Timely review and investigation of National Fraud Initiative Matches (Amber) Error report will be requested from IHMS.		30-Apr-2023	30-Apr-2023	Housing Operations Co-ordinator/ Housing Operations Team Leader	Chief Officer Housing and Employability





Status Key

	On track
	Overdue – revised date required



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3



P Vehicle Tracking System (Report Issued January 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/147	Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber) Users will be contacted and each service's identified administrator will be given access to review and confirm access rights are correct.		31-Mar-2023	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/148	Lack of tracking units in hired vehicles (Amber) Management will commence a review to assess practical application of tracking devices to Long term hires.		31-Mar-2023	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 a	Under Utilisation of Vehicle Tracking System (Amber) All Services operating vehicles with tracking units installed will be contacted and provided with updated Tracking System Procedures and training if required.		31-Mar-2023	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 b	Under Utilisation of Vehicle Tracking System (Amber) All Service managers that utilise Council owned or hired vehicles should ensure they are aware and are trained on the operational functionality of the Vehicle Tracking System.		31-Mar-2023	30-Jun-2023*	Service Managers	Chief Officers

P Financial Assessments Process H&CC (Report Issued January 2023)




Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/142 a	No Independent review of the Financial Assessment calculation (Amber) Review of financial assessment processes to ensure that Senior Social Workers are aware of their responsibilities and expectations in relation to checking FA calculations.		28-Feb-2023	To be advised*	Integrated Operations Manager	Head of Health and Community Care
IAAP/142 b	No Independent review of the Financial Assessment calculation (Amber) Review of systems currently available within care contracts to consider ability to replicate for non-residential charges within ACT/COPT.		28-Feb-2023	To be advised*	Integrated Operations Manager	Head of Health and Community Care

Status Key



	On track
	Overdue – revised date required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/142 c	No Independent review of the Financial Assessment calculation (Amber) The Head of Health and Community Care will consider meeting with other Heads of Services to discuss the feasibility, and financial and resourcing implications of setting up a centralised team to carry out Financial Assessment Process and calculations for the non-residential services teams.		31-Mar-2023	To be advised*	Head of Health and Community Care	Chief Officer HSCP
IAAP/143 a	Annual Review of Financial Assessment calculation (Amber) Management will carry out a review of financial assessment yearly review processes with senior social workers to consider how current systems can be improved to ensure consistent completion of the reviews within appropriate timescales.		28-Feb-2023	To be advised*	Integrated Operations Manager	Head of Health and Community Care
IAAP/143 b	Annual Review of Financial Assessment calculation (Amber) The annual review process will be monitored by Head of Service.		31-Mar-2023	To be advised*	Head of Health and Community Care	Chief Officer HSCP



Status Key

	On track
	Overdue - revised date required


**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3



P ParentPay (Report Issued February 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/155	<p>Lack of formal debt recovery procedures (Amber)</p> <p>Guidance will be developed which will provide clear procedures and a standard approach, for all staff dealing with debt recovery in schools. The guidance will:</p> <ul style="list-style-type: none"> Identify the level of debt for the commencement of debt recovery procedures within schools; Identify a de minimis level for passing to the Corporate Debt Team for recovery. 		30-Jun-2023	30-Jun-2023	Senior Education Officer Policy, Performance and Resource	Chief Officer Education, Learning and Attainment
IAAP/156	<p>Management of debt within establishments (Amber)</p> <p>Currently debt management procedures are being finalised and these will be implemented once approved by the Education Committee.</p> <p>Heads of Establishments will instruct all staff who require to pay for meals through ParentPay that this must be done in a timely manner, and that debt will not be built up at any time. This will be managed and monitored by Heads of Establishments on a regular basis.</p>		30-Jun-2023	30-Jun-2023	Senior Education Officer Policy, Performance and Resource	Chief Officer Education, Learning and Attainment

P Supplier Management (Report Issued March 2023)

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

Status Key

	On track
	Overdue - revised date 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
Employee Expenses (May 2022)	<p>Lack of Co-ordination and Management of Pool Vehicles (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood.</p> <p>The CAS team will be responsible for maintaining pool vehicle records. A review is currently being carried out of procedures to make this process more efficient.</p> <p>Cost Savings Analysis will be carried out on an annual basis and reported as appropriate.</p>	31-Oct-2023 31-Mar-2023	30-Jun-2023	<p>Fleet Management Service has now met with services who have pool car users.</p> <p>An update will be provided to the Pool Car Working Group Meeting on 22nd March.</p> <p>A high level cost savings analysis has been undertaken and a report will be presented to PMRG.</p>
Employee Expenses (May 2022)	<p>Identification of High Levels of Claims by Teams & Individuals for Recommendation of Pool Car Use (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood.</p> <p>A list of high mileage claimants has been collated and the working group will assess the users in relation to allocation of pool cars and identify if additional vehicles are required.</p>	31-Oct-2022 31-Mar-2023	30-Jun-2023	<p>Fleet Management Service has now met with services who have pool car users.</p> <p>An update will be provided to the Pool Car Working Group Meeting on 22nd March.</p> <p>A high level cost savings analysis has been undertaken and a report will be presented to PMRG.</p>
Financial Assessments Process H&CC (January 2023)	<p>No Independent review of the Financial Assessment calculation (Amber) Review of financial assessment processes to ensure that Senior Social Workers are aware of their responsibilities and expectations in relation to checking FA calculations.</p>	28-Feb-2023	To be advised	<p>The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023.</p> <p>Relevant action will then be taken.</p>
Financial Assessments Process H&CC (January 2023)	<p>No Independent review of the Financial Assessment calculation (Amber) Review of systems currently available within care contracts to consider ability to replicate for non-residential charges within ACT/COPT.</p>	28-Feb-2023	To be advised	<p>The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023.</p> <p>Relevant action will then be taken.</p>

**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
Financial Assessments Process H&CC (January 2023)	<p>Annual Review of Financial Assessment calculation (Amber)</p> <p>Management will carry out a review of financial assessment yearly review processes with senior social workers to consider how current systems can be improved to ensure consistent completion of the reviews within appropriate timescales.</p>	28-Feb-2023	To be advised	Interim process in place to ensure annual review of financial assessments. To ensure consistency and application of an annual financial reviews the feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered.
Housing Waiting Lists (January 2023)	<p>Timely review and investigation of National Fraud Initiative Matches (Amber)</p> <p>Training will be organised for additional users on the system.</p>	28-Feb-2023	30-Apr-2023	The new users have been added to the NFI system and have been provided an overview of the system, however in-depth training proved difficult without a review due to be carried out. The next review is due to be received from NFI in April and we are therefore planning further training then.
Vehicle Tracking System (Report issued January 2023)	<p>Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber)</p> <p>Users will be contacted and each service's identified administrator will be given access to review and confirm access rights are correct.</p>	31-Mar-2023	30-Jun-2023	Service users will be contacted, a meeting to be held to agree levels of access, training requirements and agree designated service contacts.
Vehicle Tracking System (Report issued January 2023)	<p>Lack of tracking units in hired vehicles (Amber)</p> <p>Management will commence a review to assess practical application of tracking devices to Long term hires.</p>	31-Mar-2023	30-Jun-2023	To be included in discussions with hire companies, additional costs and benefits to be factored in.
Vehicle Tracking System (Report issued January 2023)	<p>Under Utilisation of Vehicle Tracking System (Amber)</p> <p>All Services operating vehicles with tracking units installed will be contacted and provided with updated Tracking System Procedures and training if required.</p>	31-Mar-2023	30-Jun-2023	Meetings are being held with transport and fleet to develop procedures and links to action IAAP/147.
Vehicle Tracking System (Report issued January 2023)	<p>Under Utilisation of Vehicle Tracking System (Amber)</p> <p>All Service managers that utilise Council owned or hired vehicles should ensure they are aware and are trained on the operational functionality of the Vehicle Tracking System.</p>	31-Mar-2023	30-Jun-2023	Links to above action.

**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
Financial Assessments Process H&CC (January 2023)	<p>No Independent review of the Financial Assessment calculation (Amber)</p> <p>The Head of Health and Community Care will consider meeting with other Heads of Services to discuss the feasibility, and financial and resourcing implications of setting up a centralised team to carry out Financial Assessment Process and calculations for the non-residential services teams.</p>	31-Mar-2023	To be advised	<p>The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023.</p> <p>Relevant action will then be taken.</p>
Financial Assessments Process H&CC (January 2023)	<p>Annual Review of Financial Assessment calculation (Amber)</p> <p>The annual review process will be monitored by Head of Service.</p>	31-Mar-2023	To be advised	<p>Interim process in place to ensure annual review of financial assessments. To ensure consistency and application of an annual financial reviews the feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023. Relevant action will then be taken.</p>
Management of Capital Projects (July 2022)	<p>Lack of Capital Project Post Implementation Reviews (Amber)</p> <p>Agree timeline for outstanding PPR's and commence in priority order.</p>	31-Mar-2023	30-Apr-2023	<p>This action is being progressed but capacity issues within the team have delayed the completion of this action.</p>
IHMS Stocks and Stores Management (January 2023)	<p>Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber)</p> <p>An inventory of sizes/ types/hands/styles of uPVC windows and doors will be developed for inactive orders. A plan will be put in place to install all units where feasible. Any unusable units will be dealt within in line with the Council's management of obsolete stock procedures.</p>	31-Mar-2023	31-Dec-2023	<p>The units have now been moved to a secure storage location. Programme of installation is ongoing. Management have also been in touch with relevant contractor who have so far failed to uplift their mismeasures. A formal letter will be issued to contractors stating that the units will be disposed of by a certain date to allow them an opportunity to uplift these units.</p>

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

SECTION 5

Status at 31 March 2023

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	25	22	0	1	2
2021/2022	51	44	0	3	4
2022/2023	38	16	0	14	8
Total	114	82	0	18	14

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