



**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLANS  
AT 30 JUNE 2023**

**Summary: Section 1 Summary of Management Actions due for completion by 30/06/2023**

There were 8 actions due for completion by 30 June 2023, 4 of which have been reported as completed by management and 4 actions have missed the deadline set by management.

**Section 2 Summary of Current Management Actions Plans at 30/06/2023**

At 30 June 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 30/06/2023**

At 30 June 2023 there were 17 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 30 June 2023 there were 7 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 30.06.2023**

**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>
Roads and Neighbourhood	6	2	4	
Education Learning and Attainment	2	2	0	
<b>Total</b>	<b>8</b>	<b>4</b>	<b>4</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 30.06.2023**

**SECTION 2**

**CURRENT ACTIONS BY STRATEGIC AREA**


<b>Supply, Distribution and Property</b>	
Due for completion December 2023	1
<b>Total Actions</b>	<b>1</b>
<b>Roads and Neighbourhood</b>	
Due for completion August 2023	1
Due for completion December 2023	5
Due for completion April 2024	4
<b>Total Actions</b>	<b>10</b>
<b>HSCP - Health and Community Care</b>	
Due for completion August 2023	1
Due for completion November 2023	3
Due for completion December 2023	1
Completion Date to be advised	1
<b>Total Actions</b>	<b>6</b>
<b>Total current actions:</b>	<b>17</b>

**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 30.06.2023**



**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><b>Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber)</b> 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><b>Lack of Co-ordination and Management of Pool Vehicles (Amber)</b> A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads &amp; 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><b>Identification of High Levels of Claims by Teams &amp; Individuals for Recommendation of Pool Car Use (Amber)</b> A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads &amp; 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		Complete
	Overdue – revised date required		Missed original due date –new date set


**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 30.06.2023**

**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	<b>Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber)</b> 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	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/148	<b>Lack of tracking units in hired vehicles (Amber)</b> Management will commence a review to assess practical application of tracking devices to Long term hires.		31-Mar-2023	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 a	<b>Under Utilisation of Vehicle Tracking System (Amber)</b> 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	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 b	<b>Under Utilisation of Vehicle Tracking System (Amber)</b> 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	31-Dec-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 c	<b>No Independent review of the Financial Assessment calculation (Amber)</b> 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	31-Aug-2023	Head of Health and Community Care	Chief Officer HSCP



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**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 30.06.2023**

**SECTION 3**





**P ParentPay (Report Issued February 2023)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/155	<p><b>Lack of formal debt recovery procedures (Amber)</b></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"> <li>Identify the level of debt for the commencement of debt recovery procedures within schools;</li> <li>Identify a de minimis level for passing to the Corporate Debt Team for recovery.</li> </ul>		30-Jun-2023	30-Jun-2023	Senior Education Officer Policy, Performance and Resource	Chief Officer Education, Learning and Attainment
IAAP/156	<p><b>Management of debt within establishments (Amber)</b></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><b>HSCP Formal Contract and Supplier Management (Amber)</b></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





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**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 30.06.2023**

**SECTION 3**





**P Occupational Therapy – Waiting Times (Report Issued April 2023)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/170	<b>Lack of capacity to manage current occupational therapy workloads (Red)</b> Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.		01-May-2023	To be advised	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/171	<b>Lack of capacity to manage current occupational therapy workloads (Red)</b> Head of Service (HOS)/Integrated Operation Manager (IOM) will review Occupational Therapy establishment across Adult Care and Community Older Peoples Team and consider alternatives to allow effective distribution of workload across Integrated Adult Services.		30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/174	<b>Blue badge application backlog (Amber)</b> Head of Service (HOS)/Integrated Operation Manager (IOM) will review Occupational Therapy establishment across Adult Care and Community Older Peoples Team and consider alternatives to allow effective distribution of workload across Integrated Adult Services.		30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/175	<b>Adequacy of management information (Amber)</b> HoS to collate 'performance manager reports' which will include trend analysis across a range of services. This will highlight profession specific reports including Occupational Therapy. These will be monitored by IOM / HoS monthly and adverse trends reported via Clinical care and Governance exception reports.  Recognising the need to balance risk within the three classifications of priority against available resources requires effective triaging of referrals.		30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board

**P Fleet Management (Report Issued May 2023)**






Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/176	<b>Adequacy of Strategic Planning in relation to Fleet Management (Amber)</b> An asset management plan for vehicle fleet will be developed based on the current budget for the vehicle replacement programme. The first plan will focus on priority vehicles which require to be replaced and then a rolling programme will be implemented.		01-Apr-2024	01-04-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Status Key





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**REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS  
CURRENT ACTION PLANS AT 30.06.2023**

**SECTION 3**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/177	<p><b>Payment of Invoices without checking (Amber)</b> Procedures documentation to be updated to record requirement for services to check and authorise receipts to Fleet Management prior to reconciling to invoices received.</p> <p>An instruction to be issued to Chief Officers on the new process to ensure that receipts are signed off as checked and approved before being sent to Fleet Management.</p>		31-Aug-2023	31-Aug-2023	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/178	<p><b>Lack of Review and Update of Fortress System (Amber)</b> An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis.</p> <p>Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.</p>		31-Dec-2023	31-Dec-2023	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/179	<p><b>Lack of measuring of individual vehicle efficiency/Co2 emissions (Amber)</b> Management will further consider reporting of Co2 emissions as part of the net zero strategy and transition to electric vehicles.</p> <p>In relation to vehicle efficiency, as fuel efficiency is affected by individual driver style, management will consider whether driver information scores could be collated and provided to management to prioritise or target individual training.</p>		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/180	<p><b>Single Person Dependency – Transport Administration (Amber)</b> Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.</p>		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/181	<p><b>Single Person Dependency – Transport Administration (Amber)</b> Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.</p> <p>The service will consider developing the skills base of other officers within the wider service and undertake discussion with CAS management to ensure sufficient cross-training of required skills set within the wider CAS team.</p>		01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Status Key

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**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
<b>Vehicle Tracking System (Report issued January 2023)</b>	<p><b>Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber)</b></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	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
<b>Vehicle Tracking System (Report issued January 2023)</b>	<p><b>Lack of tracking units in hired vehicles (Amber)</b></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	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
<b>Vehicle Tracking System (Report issued January 2023)</b>	<p><b>Under Utilisation of Vehicle Tracking System (Amber)</b></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	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
<b>Vehicle Tracking System (Report issued January 2023)</b>	<p><b>Under Utilisation of Vehicle Tracking System (Amber)</b></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	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
<b>Financial Assessments Process H&amp;CC (January 2023)</b>	<p><b>No Independent review of the Financial Assessment calculation (Amber)</b></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	31-Aug-2023	<p>The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered.</p> <p>Final consolidation to ensure consistency for financial assessments is underway, with a paper due to IJB in August 2023.</p>

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ANALYSIS OF MISSED DEADLINES**

**SECTION 4**

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
<b>IHMS Stocks and Stores Management (January 2023)</b>	<p><b>Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber)</b> 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	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.
<b>Occupational Therapy – Waiting Times (April 2023)</b>	<p><b>Lack of capacity to manage current occupational therapy workloads (Red)</b> Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.</p>	01-May-2023	To be advised	Initial recruitment exercise for two OT posts was unsuccessful. Now seeking an Interim Senior OT post pending recruitment to vacant 0.5 WTE SOT posts. Recruitment to Integrated Operations Manager post is being finalised.

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

**SECTION 5**

**Status at 30 June 2023**

<b>Audit Year</b>	<b>No of Agreed Actions</b>	<b>No of actions complete</b>	<b>Current actions by Grade</b>		
			<b>Red</b>	<b>Amber</b>	<b>Green*</b>
2020/2021	25	22	0	1	2
2021/2022	51	46	0	1	4
2022/2023	51	27	1	14	9
<b>Total</b>	<b>127</b>	<b>95</b>	<b>1</b>	<b>16</b>	<b>15</b>

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