

INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24

1.0 INTRODUCTION

- 1.1 Internal and external audit reports include an action plan with a management response establishing the agreed action, timescale and responsible officer. Internal Audit record these in a database and, on a monthly basis, follow them up to ensure they are being progressed.
- 1.2 This report updates the committee on all open actions as at 31 March 2024 including information on actions where the agreed implementation date has been rescheduled.

2.0 RECOMMENDATIONS

- 2.1 To endorse the contents of the report.

3.0 DETAIL

- 3.1 The two tables below provide a numerical summary of open audit actions with a split between actions due by and due after 31 March 2024.
- 3.2 Appendix 1 provides further detail on actions that have either been delayed and rescheduled or superseded.

Table 1 - Actions Due by 31 March 2024

SMT/Service	Complete	Delayed/ Rescheduled	Superseded	Evidence Required	Total
Internal Audit					
DH – Commercial Services	3	4	0	0	7
DH – Education Performance & Improvement	1	0	0	0	1
DH – Legal & Regulatory Support	1	0	0	0	1
KF – Customer Support Services	4	0	0	0	4
KF – Development & Economic Growth	0	4	0	0	4
KF – Financial Services	6	7	1	0	14
KF – Roads & Infrastructure Services	1	2	0	0	3
H&SCP (IJB) – Finance & Transformation	0	2	0	0	2
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	0	2	0	0	2
External Audit					
Nil					
TOTAL	16	21	1	0	38

Table 2 - Actions due after 31 March 2024

SMT/Service	Complete	Delayed/ Rescheduled	No Response	On Course	Evidence Required	Total
Internal Audit						
DH – Commercial Services	0	0	0	4	0	4
DH – Education Performance & Improvement	0	0	0	1	0	1
KF – Customer Support Services	1	1	0	1	0	3
KF – Development & Economic Growth	0	0	0	3	0	3
KF – Financial Services	0	4	0	0	0	4
KF – Roads & Infrastructure Services	1	0	0	16	0	17
H&SCP (IJB) – Finance & Transformation	0	0	0	2	0	2
H&SCP (IJB) – Strategic Planning & Performance	0	0	0	2	0	2
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	2	0	0	0	0	2
External Audit						
Nil						
TOTAL	4	5	0	29	0	38

4.0 CONCLUSION

4.1 Satisfactory progress continues to be made implementing audit actions.

5.0 IMPLICATIONS

5.1	Policy – None
5.2	Financial – None
5.3	Legal – None
5.4	HR – None
5.5	Fairer Scotland Duty – None
5.5.1	Equalities – protected characteristics – None
5.5.2	Socio-economic Duty – None
5.5.3	Islands – None
5.6	Climate Change – None
5.7	Risk – None
5.8	Customer Service – None
5.9	The Rights of the Child (UNCRC) – None

Paul MacAskill
Chief Internal Auditor
13 June 2024

For further information contact: Paul MacAskill, 01546 604108
Paul.macaskill@argyll-bute.gov.uk

APPENDICES

Appendix 1 – Action Plan Points Delayed & Rescheduled and Superseded

Appendix 1 - Action Plan Points Delayed & Rescheduled or with Superseded

Action Plan Points Due by 31 March 2024

LOW	<p>COMMERCIAL SERVICES</p> <p>Compliance Review (Period Products)</p> <p>5. Monitoring of onsite provision The process for auditing of sites to ensure products remain available in an equitable way has still be developed. There are no records/evidence to support that checks are carried out to ensure that products, adequate storage and disposal facilities and branding are actually on site and available in one or more of, unisex, male, females and disabled toilets in Council establishments.</p>	Monitoring process will be implemented with an implementation date of March 2024.	31/03/2024 30 Sep 2024	<p>Location survey was carried out - any locations that identified as low/no stock were sent stock. Locations that required branding packs were sent packs. Link to location survey form - My Tribe Period Product Location Survey (jotform.com) This is an annual process.</p> <p>Delayed and Rescheduled</p>	Project Lead – Period Products
Medium	<p>COMMERCIAL SERVICES</p> <p>Compliance Review (Period Products)</p> <p>6. Procedure Notes The Project Lead post is a temporary post, until December 2023, and with the exception of a draft stock ordering note, there are no procedure notes. As a priority procedure notes should be written for all key tasks, include detailing what the monitoring, evaluation are reporting requirements.</p>	Ongoing – implemented by January 2024	31/01/2024 30 Sep 2024	<p>Due to changes within the management team, the current process are being reviewed. The new post of Business Support Officer will continue to have responsibility for the provision of free period products within Argyll and Bute with Admin team support for processing orders.</p> <p>Delayed and Rescheduled</p>	Project Lead – Period Products
Low	<p>COMMERCIAL SERVICES</p> <p>Compliance Review (Period Products)</p> <p>7. Engagement Given this is new statutory requirement there would be benefit to engaging internally with</p>	Engagement is ongoing, informally but will be formalised as part of the new monitoring process as per point 5.	31/03/2024 30 Sep 2024	<p>Engagement with partners carried out as per point 5. Public consultation carried out 2023. No evidence of internal engagement.</p> <p>Delayed and Rescheduled</p>	Project Lead – Period Products

	other services and staff involved in the various processes to establish any issues arising and ensure procedures are efficient.				
Medium	<p>COMMERCIAL SERVICES</p> <p>Compliance Review (Period Products)</p> <p>8. Monitoring and evaluation Limited evidence of monitoring and evaluation arrangements was provided during this review. Management should undertake a review of the monitoring and evaluation processes to ensure that they are in line with the Scottish Government Evaluation Strategy.</p>	Annex D on SGES – Procedure notes will be considered to cover how to gather data as per document.	31/03/2024 30 Sep 2024	Review of Annex D carried out in relation to types of questions to ask: Q1: How much does delivering access to free period products cost? - reviewed as part of the bid-in fund application. Q2: What level of demand is there for period products? - Reviewed within bid-in fund application. Q3: How is access to free period products being provided by local authorities and education providers? - reviewed as part of ongoing management and via the guidance notes of the act. Q4: Does delivery of access to free period products meet user needs? - Reviewed as part of the 2023 consultation. Q5: What impact did the availability of free period products have on users? – option to add comments/feedback as part of ordering process. Delayed and Rescheduled	Project Lead – Period Products
Low	<p>DEVELOPMENT & ECONOMIC GROWTH PLANNING</p> <p>3. Customer Charter</p>	The framework document for 2022/23 stated “A review and update of the Development Management Customer Service	31/12/2023 31/03/2024 30 Jun 2024	Delayed due to other operational pressures on staff time during FQ4 2023/24 - in particular the replacement of	Development Manager

	<p>Planning have in place a customer charter, however it was last reviewed in 2012 and requires to be updated as it does not reflect current practice.</p>	<p>Charter will also be undertaken during 2023/24.”</p>		<p>LDP with LDP2 in Feb 2024. Delayed until end of FQ1 24/25.</p> <p>Delayed and Rescheduled</p>	
Low	<p>DEVELOPMENT & ECONOMIC GROWTH PLANNING</p> <p>4. Service level Customer User Forums Customer User Forums have previously been held regularly however currently customer forums are not being undertaken.</p>	<p>The Planning Performance Framework for 2022/23 states that “it is intended to reinstate Service level Customer User Forums during 2023/24”.</p>	<p>31/12/2023 31/03/2024 30 Jun 2024</p>	<p>Delayed due to pressures from operational commitments, in particular the replacement of LDP with LDP2 during Feb 2024. Customer engagement has however been undertaken during March 2024 to establish customer appetite for a User Forum and to ascertain what format this will be provided in (online/hybrid/in person) and the content of the forum. It is expected that the forum will be held during FQ1 24/25.</p> <p>Delayed and Rescheduled</p>	<p>Development Manager</p>
Low	<p>DEVELOPMENT & ECONOMIC GROWTH</p> <p>Private Sector Housing Grants & Adaptions</p> <p>2. The Scheme of Assistance The Councils Scheme of Assistance (SoA) which was introduced under the duties and powers set out in the Housing (Scotland) Act 2006, and sets out the strategy of support for owners to address properties which are Below Tolerable Standard (BTS) and in disrepair does not contain up to date information and should be updated after the outcome of the national policy review.</p>	<p>As per Local Housing Strategy 2022-2027 Action Plan; The Scheme of Assistance, will be revised in 2023, after the outcome of national policy review on adaptations.</p>	<p>31/12/2022 30/06/2023 31/03/2024 30 Sep 2024</p>	<p>Over the last 3 months work has continued with updating the Scheme of Assistance. The Housing Team have taken the opportunity to benchmark with other Scottish Local Authorities and have also worked closely with the HSCP to ensure that all current legislation has been addressed within the revised document. The revised Scheme of Assistance is now at final draft stage and is currently undergoing scrutiny by the Housing Team and relevant</p>	<p>Team Lead - Housing operations</p>

				HSCP partners prior to progressing to committee cycle for approval. I have updated the revised completion date to 30/09/24 to allow time for the Scheme of Assistance to complete the approval cycle. Delayed and Rescheduled	
Low	<p>DEVELOPMENT & ECONOMIC GROWTH</p> <p>Private Sector Housing Grants & Adaptions</p> <p>3. Procedure Notes and Shared Documents While the vast majority of requirements are included there would be benefit to updating these to reflect current working practices, which have evolved due to hybrid working arrangements and the digitalisation of records. Consideration should be given to creating a checklist to ensure consistent application of processes.</p>	Procedures and documents will be reviewed and updated. Checklists to be drawn up and introduced when updating the procedures.	31/12/2022 30/06/2023 31/03/2024 30 Sep 2024	Housing Officers, HSCP and Care and Repair have progressed on updating policies and procedures. The HSCP are in the final stages of updating their Criteria and Practice Guide and the Housing Service is currently updating the Scheme of Assistance. In addition, the Housing Service has taken the opportunity to revise all internal admin procedures relating to Private Sector Housing Grants. A meeting has been scheduled for 30 th May 2024 to allow relevant Housing, HSCP and Care and Repair staff to meet and go through the procedure documents. As this action links to the action relating to the Scheme of Assistance review this has also been updated to September 2024. Delayed and Rescheduled	Team Lead – Housing Operations
Medium	<p>FINANCIAL SERVICES</p> <p>CAPITAL MONITORING</p>	Capital Planning and Management Guide to be updated once the Capital Strategy has been approved	31/03/2022 30/09/2022	The Guide has been updated but requires consultation with the Head of Commercial	Head of Commercial Services/Finance Manager

	<p>1. Capital Programme Planning & Management Guide</p> <p>The Council's Capital Guide has not been revised since 2018 and requires a review to ensure it reflects current working practices and provides appropriate support to officers involved in the capital monitoring process. The Council is currently developing a new Capital Strategy which is to be presented to the Policy and Resources Committee in August 2021 and we recognise that a review of the Guide should be conducted after the Strategy has been finalised to ensure the two documents complement each other and. The Guide could also benefit from being linked to, or referencing, other relevant Council processes, in particular the Project Management section on the Hub.</p>	<p>to ensure the two are aligned and provide clarity.</p>	<p>31/12/2022 31/03/2023 30/09/2023 31/12/2023 31/03/2024 31 Mar 2025</p>	<p>Services as it has a lot of duplication with the new Capital Investment Strategy and it may be possible to streamline this guide.</p> <p>A significant update is required to the guide from not only finance but other services of the council with heavy involvement from the Capital Investment Board. With changes imminent on the capital plan with new groupings and a review of the block allocations in the pipeline this document will evolve over the coming months.</p> <p>Delayed and Rescheduled</p>	
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Medium</p>	<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>5. Debtors Procedure Manual and Processes</p> <p>Finding: There is insufficient evidence to determine whether all Services receive details of invoices being written off.</p> <p>Recommendation: Services should be sent this information.</p>	<p>A thorough review of Sundry Debt write-off procedure to be carried out by the working group as part of the overall update of the Sundry Debt Procedures. Reporting and communication with stakeholders is being reviewed by the working group. It is anticipated that reports of debt written off will be sent to departments as part of a standard suite of reporting for discussions at quarterly meetings this will be confirmed within the reviewed Sundry Debt Procedure Manual.</p>	<p>31/12/2023 31/03/2024 30 Sep 2024</p>	<p>Departments get a list of debts to be written off and are asked for approval. A copy of the Q4 list 23/24 is attached and the column on the right hand side shows that the details are shared. Where a debt has prescribed as it hasn't been collected for 5 years, we can no longer legally pursue the amount, departments are not asked to approve write-off in these circumstances because the Council has no other option. More evidence of the exchange between legal services and departments re the write-off list can be supplied if required. Quarter 4 is not complete as</p>	<p>Revenues and Benefits Manager</p>

				yet, write off process still to be completed. Departmental load unforeseen. Delayed and Rescheduled	
Medium	<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>6. Debtors Procedure Manual and Processes Finding: While there is a pdf version of the authorisation and the spreadsheets containing the individual invoices, there are concerns that different sources of data are used during the write off process as there is more than one version of the write off spreadsheet. Recommendation: Checks should be carried out to ensure that Original Data is retained with records kept of any alteration to the Source Data.</p>	There must only be one version of the write-off spreadsheet. This can be shared between Finance and Legal Services on MS Teams. Changes can be made to the document by Legal or Finance before it is presented to senior management for final consideration.	31/12/2023 31/03/2024 30 Sep 2024	We have been provided with the only version of the write-off spreadsheet. Once the Executive Director has written off the debt the spreadsheet will be passed to Finance so that the write-off can be keyed to the Debtors system and the departments will also get the full list of debt written off. Ok to delay as per comments in action number 5 above. Delayed and Rescheduled	Revenues and Benefits Manager
Medium	<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>11. Performance Monitoring and Reporting Findings: There are no performance measures in place to monitor recovery of Sundry debt. Quarterly meetings with Legal Services to discuss recovery of Sundry Debtors were postponed during the pandemic, these have not been reinstated. Management information relating to Sundry Debtors is not made widely available. Aged debtors reports are only sent to Services who ask.</p>	Performance monitoring and reporting will be a key part of the Sundry Debt review undertaken by the working group led by the Head of Legal Services. It is anticipated that proposals for quarterly meetings and the reporting suite will be developed and implemented by March 2024.	31/10/2023 31/03/2024 30 Sep 2024	Policy paper going to P&R includes an appendix on role of the Debt Champions covering their duties and including details of a data dashboard that they will be receiving quarterly. Once approved meetings will be held quarterly from July 2024. Delayed P&R and unforeseen workload. Delayed and Rescheduled	Revenues and Benefits Manager

	<p>Reporting is only to the Financial Services Management Team via Highlight Reports.</p> <p>Recommendations: Appropriate performance measures should be put in place to monitor recovery of Sundry Debt. The meetings with Legal Services should be re-instated and consideration given to which committees and meetings should receive reports regarding the management and recovery of Sundry Debtors.</p>				
Medium	<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>18. Debtors Procedure Manual and Processes</p> <p>Finding: Management information, detailing outstanding invoices, should be provided on a monthly basis to a Single Point of Contact in each Service. This is not happening, currently only those Services who request the information are being sent the reports.</p> <p>Recommendation: Reports should be provided to all Services.</p>	<p>This working group review of Sundry Debt will include the key issue of reporting, this aspect of the process will be vastly improved in the future. A suite of reports will be developed, the identification departmental debt champions reinstated and quarterly meetings setup for all relevant stakeholders.</p>	<p>31/12/2023 31/07/2024 30 Sep 2024</p>	<p>On course for completion, new policy and procedures to be considered by P&R in May, new Debt Champions and meetings in place for June/July.</p> <p>Delayed due to revised P&R dated and unforeseen workload.</p> <p>Delayed and Rescheduled</p>	<p>Revenues and Benefits Manager</p>
Medium	<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>20. Debtors Procedure Manual and Processes</p> <p>Finding: Insufficient evidence to conclude whether supporting back up evidence of invoices being written off is retained, leading to concerns that full records may not be retained.</p> <p>Recommendation: Checks should be carried out to ensure that appropriate back up is retained.</p>	<p>Back up evidence re write-off should be retained, the write-off lists and any backup documentation held together in MS Teams group for example. This could be further enhanced if we can use EDMS for storage of the information. If we can move this onto Civica's Electronic Document Management System (EDMS) Comino this will make collation of information, document retention and disposal so much easier and more efficient. Discuss with Civica,</p>	<p>30/09/2023 30/10/2023 30/06/2024 30 Sep 2024</p>	<p>Checks have been carried out relating to items being proposed for write-off for 2023/2024. An area of Civica W3 has been identified and will be used as an area to store write-off and backup from 2024/2025 onwards in line with our stated retention dates in our Information Asset Register.</p> <p>Delayed until system updated by developer.</p> <p>Delayed and Rescheduled</p>	<p>Revenues and Benefits Manager</p>

		<p>re the use of the Electronic Document Management System for these purposes and overall case management. Improve the file structure within the network with the supporting documentation.</p> <p>Expected timescales for progress - Civica EDMS System Admin Discussion with Supplier by May 2023 - NDR and Income Manager to review the file structure on the network - Revenues and Benefits Manager Evaluation of options by July 2023 then NDR and Income Manager to review the file structure on the network. Revs and Bens Manager Development and Implementation of Solution March 2024</p>			
Medium	<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>21. Performance Monitoring and Reporting</p> <p>Invoices are raised using Civica Debtors system which does not interface with the Iken System used by Legal Services.</p>	<p>The process for the raising of and the recovery Commercial Waste debt and Residential Care debt will be considered as part of the Review of Sundry Debt. There was efforts made previously by staff in D&I and Finance to integrate Commercial Waste onto the Sundry Debt system but it failed.</p>	<p>30/06/2023 31/12/2023 31/03/2024 30 Sep 2024</p>	<p>No interface can be developed between Civica Debtors and Iken. We have decided to create a space in Civica W3 (Comino) which will hold all of the relevant information. Work has commenced on this and should be complete in June 2024. Delayed until system updated by developer.</p> <p>Delayed and Rescheduled</p>	<p>Head of Legal & Regulatory Services.</p>
Medium	<p>FINANCIAL SERVICES</p> <p>Payroll Processes</p> <p>3. Processes</p>	<p>Using the above process flow completed for action 1, conduct a value chain analysis exercise to identify points of duplication and any other inefficiencies in the</p>	<p>31/12/2023 31 Jul 2024</p>	<p>This action has now been superseded by the planned move from ResourceLink to the new iTrent HR and Payroll System. The project team is</p>	<p>Payroll & Pension Officer and Team Leader - HR Service Centre</p>

	<p>Whilst there are well understood processes and procedures in place for the management of payroll updates, the whole process is hugely inefficient. A new HR and payroll system is planned for the future to replace the existing systems.</p>	<p>current process. Redesign the process to remove the inefficiencies identified to optimise the use of staff and speed the process up.</p>		<p>working on the processes for the new system which will incorporate workflow functionality which was not previously available in ResourceLink. No further work will be undertaken to review the ResourceLink processes as the system is planned to be decommissioned over the next 4 months. A review would be recommended when the new system is set up.</p> <p>Superseded</p>	
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">VFM</p>	<p>ROADS & INFRASTRUCTURE SERVICES</p> <p>External Hire</p> <p>3. External hires exceeding their expected return date</p> <p>Of the 124 current ongoing hires 101 of these have exceeded their expected return. In addition 29 items were over the return date by more than 1000 days. There is no document available that explains the reasons why these items have substantially exceeded their expected return date.</p>	<p>Roads and infrastructure services are currently under a review of all services and the recommendation will be assessed as part of the review.</p>	<p>30/06/2023 31/12/2023 31/03/2024 31 Aug 2024</p>	<p>The service will put in place an action plan with the fleet manager to reduce the hires exceeding 24 months. A reporting dashboard will be developed with triggers to remind the service to review the list of ongoing hires and advise of any items that should be taken off hire and information will be provided to explain the reasons for any external hires that are substantially over their return date. Given the nature of Operations works, there will always be a requirement for external hires to ensure the delivery of works programmes such as the roads reconstruction programme.</p>	<p>Operations Manager, Roads and Infrastructure Services</p>

				Delayed and Rescheduled	
VFM	ROADS & INFRASTRUCTURE SERVICES External Hire 4. Evaluating whether long term hires should be leased or purchased outright There is currently no mechanism that triggers an exercise where “finance” considers whether cheaper long term finance options are available such as an operating lease or for the Council to purchase an item outright	Roads and infrastructure services are currently under a review of all services and the recommendation will be assessed as part of the review.	31/03/2024 31 Dec 2024	This issue should be picked up as part of the RIS review which is currently being undertaken and more time is required for this action. Delayed and Rescheduled	Principal Accountant, Roads and Infrastructure Services
High	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO) Client Funds 4. Safe Detail Restricted	Detail Restricted	31/03/2023 30/06/2023 31/08/2023 31/10/2023 31/03/2024 30 Jun 2024	Delayed and Rescheduled	SW Admin Manager
High	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO) Client Funds 6. Unaccounted Funds Detail Restricted.	Detail Restricted	30/06/2023 31/08/2023 31/12/2023 31/03/2024 30 Sep 2024	Delayed and Rescheduled	SW Admin Manager
High	FINANCE/TRANSFORMATION Customer Service Centre - H&SCP	Provided by key officer HSCP management will work with the CET team to determine the best way to approach the current problem and implement the	30/06/2023 30/09/2023 31/03/2024 30 Jun 2024	In progress updated external sites and trialling approach with a Dunoon based integrated team to act as champions based on excellent communication	Business Improvement Manager

	<p>1. Failure to ensure CET have up to date Service information</p> <p>There is concern that some teams within HSPC are not fully engaging with CSC, despite repeated requests from Senior Managers to review their information. In addition, the Duty rotas and contact details on the HSPC SharePoint are not always up to date. HSPC must engage with CET to review the online and offline information available to agents and customers to ensure it is accurate, up to date and reflects current team structures and duty rotas.</p>	<p>correct solution agreeable by HSCP and CSC.</p>		<p>between integrated teams. Monitoring ongoing time commitment due to regulated responsibilities of responsible officers to ensure we can prescribe a reasonable time period for input.</p> <p>Delayed and Rescheduled</p>	
VFM	<p>FINANCE/TRANSFORMATION</p> <p>Customer Service Centre - H&SCP</p> <p>6. Routing of calls to the appropriate channels</p> <p>Calls for HSPC represent the highest volume of both calls handled by CSC and transferred to the Service. The data provided detailing the teams the calls are transferred to indicates that it may be more appropriate for properly trained staff to handle and manage these calls. Contact Centre and HSCP should analyse whether it is more efficient to route certain call types on the HSCP Golden Number directly to HSCP for them to manage or that specific issues which require more specialist or detailed knowledge are dealt directly by HSCP.</p>	<p>Provided by key officer The service will engage in discussions with CET's Customer Engagement Manager to ensure that suitable arrangements are in place which maximises efficiency and effectiveness of the handling of customer contacts and enquiries via the HSCP Golden Number.</p>	<p>30/06/2023 30/09/2023 31/03/2024 30 Jun 2024</p>	<p>In progress updated external sites and trialling approach with a Dunoon based integrated team to act as champions based on excellent communication between integrated teams. Monitoring ongoing time commitment due to regulated responsibilities of responsible officers to ensure we can prescribe a reasonable time period for input. Note this is an ongoing working relationship.</p> <p>Delayed and Rescheduled</p>	<p>Business Improvement Manager</p>

Action Plan Points Due after 31 March 2024

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>CUSTOMER SUPPORT SERVICES</p> <p>Equality and Socio-Economic Impact Assessment</p> <p>1. EqSEIA EqSEIAs are being undertaken, however, there are inconsistencies in practice across the Council. A review of papers submitted to committee and papers as part of the budget setting process indicate that a number of EqSEIAs had been missed. It was noted that other Councils provide online EqSEIA toolkits for managers to assist them with the process of completing these.</p>	<p>Present options for online EqSEIA toolkit to ELT.</p>	<p>30/06/2023 31/12/2023 31/03/2024 28 Jun 2024</p>	<p>This is being worked on and a proposal for the approach will be completed by June 2024.</p> <p>Delayed and Rescheduled</p>	<p>Head of Customer Support Services</p>
<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>1. Corporate Debt Policy The Document has not been updated since 2017 and does not reflect the current Council Organisational Structure nor current working practices.</p>	<p>The Revenues and Benefits Manager will review the Corporate Debt Recovery Policy and submit it to a working group led by the Head of Legal Services reviewing the Sundry Debt process for consultation. The final document will proceed to October P&R via the Head of Financial Services and Executive Director Kirsty Flanagan's DMT.</p>	<p>31/12/2023 31/05/2024 30 Sep 2024</p>	<p>Document considered by Kirsty Flanagan's DMT Monday 8 April, now on way to SMT in advance of P&R in May. This will now go to August P&R.</p> <p>Delayed and Rescheduled</p>	<p>Revenues and Benefits Manager</p>
<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>2. Debtors Procedure Manual and Processes Finding: The Debtors Procedure Manual has not been reviewed since 2017 and does not reflect the current Council Organisational Structure or current working practices.</p>	<p>A working group ("the working group"), led by the Head of Legal and Regulatory Services, will review the Sundry Debt Procedure Manual, processes and procedures relating to the management and recovery of Sundry debt. This document will progress through the</p>	<p>31/12/2023, 31/05/2024 30 Sep 2024</p>	<p>Procedures will be included in P&R report for May 2024, should be developed in full by end of April 2024. As per action 1, this will now go to P&R in August.</p> <p>Delayed and Rescheduled</p>	<p>Revenues and Benefits Manager</p>

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>Recommendation: A full review of the processes and procedures for Sundry Debtors relating to the management, arrears, follow-ups and bad debt write offs should be carried out., then the Debtors Procedure Manual should be updated.</p> <p>Finding: Management information, detailing outstanding invoices, should be provided on a monthly basis to a Single Point of Contact in each Service. This is not happening, currently only those Services who request the information are being sent the reports.</p> <p>Recommendation: Reports should be provided to all Services.</p>	<p>Council's DMT to SMT/ELT in a similar timescale to the Corporate Debt Recovery Policy going to P&R (see action 1 above).</p>			
<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>7. Debtors Procedure Manual and Processes</p> <p>Finding: The Debtors Procedure Manual does not mention that the keying of the Sundry Debtors Write Offs has two separate stages - first is the creating and approving of invoices as written off on the Debtors system and second is the manual journals to be processed to account for the VAT element of the invoices written off. The journal processed in February did not contain all of the invoices that had been written off. This caused a difference in the debtors' element of the VAT return. While this was a small value it raises concerns as to whether there is appropriate monitoring and oversight of the balancing of the write off, back to the authorised invoices and values.</p> <p>Recommendation: Checks should be carried to ensure that there is appropriate monitoring and</p>	<p>This can be added to the revision of the procedure manual which will be finalised in December 2023. NDR and Income Manager will ensure the write-offs in the Debtors system are fully reconciled with the general ledger position each quarter.</p>	<p>31/12/2023 31/05/2024 30 Sep 2024</p>	<p>Going to P&R in August 2024.</p> <p>Delayed and Rescheduled</p>	<p>Revenues and Benefits Manager</p>

Medium

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
oversight of the balancing of the write off, back to the authorised invoices and values. The Debtors Procedure Manual should be updated to reflect all stages of the write off.				
<p>FINANCIAL SERVICES</p> <p>MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>8. Raising of invoices and Recovery Routes Finding: Invoice inappropriately raised for the drawdown of grant monies. Legal Services confirm this is not a one off. Recommendation: Services should be reminded that Debtors invoices should not be raised for the drawdown of grant monies nor to recover income.</p>	<p>These examples should be collated and used to support some internal training that will be delivered to launch the new Sundry Debt Procedure Manual. Training will be delivered by Finance and Legal Services to all users of the Sundry Debt System. Consideration will be given to the format of the training, mandatory e-training for all current users and new users or something delivered via MS Teams. Training to be delivered to all users by June 2024.</p>	<p>31/12/2023 31/05/2024 30 Sep 2024</p>	<p>E-mail issued on 15 April 2024 Email linked to action number 18. New shared storage still to be developed by supplier.</p> <p>Delayed and Rescheduled</p>	<p>Revenue and Benefits Manager/Legal Manager</p>