

INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2024-25

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 30 June 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 30 June 2024.
- 3.2 Appendix 1 provides further detail on actions that have been delayed and rescheduled, no response or evidence required.

Table 1 - Actions Due by 30 June 2024

SMT/Service	Complete	Delayed/ Reschedule	No Response	Evidence Required	Total
Internal Audit					
DH – Commercial Services	1	1	0	0	2
DH – Legal & Regulatory Support	1	0	0	0	1
KF – Customer Support Services	2	2	0	0	4
KF – Development & Economic Growth	0	2	0	0	2
KF – Roads & Infrastructure Services	0	4	0	0	4
H&SCP (IJB) – Strategic Planning & Performance	0	1	0	0	1
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	1	2	0	0	3
H&SCP (SW) – Adult Services (Older Adults & Community Hospitals)	0	1	0	0	1
H&SCP (SW) – Strategic Planning & Performance	0	4	0	0	4
H&SCP (SW) – Finance & Transformation	1	1	0	0	2
External Audit					
Nil					
TOTAL	6	18	0	0	24

Table 2 – Actions due after 30 June 2024

SMT/Service	Complete	Delayed/ Rescheduled	No Response	On Course	Evidence Required	Total
Internal Audit						
DH – Commercial Services	5	0	0	1	0	6
DH – Legal & Regulatory Support	0	0	0	3	0	3
DH – Education Performance & Improvement	0	0	0	1	0	1
DH – Education Wellbeing, Inclusion and Achievement	0	0	0	1	0	1
KF – Customer Support Services	0	0	0	5	0	5
KF – Development & Economic Growth	0	2	0	3	0	5
KF – Roads & Infrastructure Services	1	0	0	14	0	15
KF – Financial Services	1	0	0	11	0	12
H&SCP (IJB) – Strategic Planning & Performance	1	0	0	3	0	4
H&SCP (IJB) – Finance & Transformation	0	0	0	2	0	2
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	0	0	1	0	1
H&SCP (SW) – Adult Services (Older Adults & Community Hospitals)	0	0	0	2	0	2
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	0	0	0	4	0	4
H&SCP (SW) – Children and Families and Criminal Justice	0	2	0	0	0	2
External Audit						
Nil						
TOTAL	8	4	0	51	0	63

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

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5 September 2024

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APPENDICES

Appendix 1 – Action Plan Points - Delayed & Rescheduled/No Response

Appendix 1 - Action Plan Points Delayed & Rescheduled, No Response or Evidence Required

Action Plan Points Due by 30 June 2024

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
LOW	<p>COMMERCIAL SERVICES</p> <p>Externally Funded Projects - Rothesay Pavilion</p> <p>3. Resources Consideration should be given to reviewing the extensive use of outside contractors and consultants as opposed to investing in in-house resources in regard to major capital projects especially in light of the projected overspend on the project.</p>	<p>As part of the End Project Report, Lessons Learned, a review of the decision pertaining to project resourcing will be undertaken, and recommendations made to Head of Service with respect to the on-going efficient resourcing of projects. In developing future projects the Council will continue to give consideration to the most efficient resourcing model.</p>	<p>30/06/2023 30/06/2024 31 Dec 2024</p>	<p>The completion of Rothesay Pavilion is well documented through Council and Policy and Resources Committee - there is not yet an End Project Report because the project has not reached that stage and will continue to be unclear until clarity on partner funding arrangements are known (notably Rural Growth Deal Funding). This audit action will be addressed upon completion of project. Notwithstanding this, the wider intention of reviewing project resourcing and investing in in-house resources for major projects will be a consideration in future restructuring of Property Services Team. Revised date has been added if project does not proceed beyond Stage 2A.</p> <p>Delayed and Rescheduled</p>	<p>Project Manager</p>
Medium	<p>CUSTOMER SUPPORT SERVICES</p> <p>Cloud Computing Services</p> <p>4. User Revocation Finding: for one system reviewed, we found that systems administrators are not always promptly informed when users leave or no longer require</p>	<p>The System B Team will promptly implement a monthly procedure to identify and deactivate accounts that have not been used within the month.</p>	<p>31/06/2024 30 Sep 2024</p>	<p>A report has been set up that lists all system users and the date they last logged in. The team are required to check this on a monthly basis and disable anyone who hasn't logged in within the last month. The team are currently dealing with the</p>	<p>Systems Support Officer</p>

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>access. Termination of network access provides some comfort where leavers are concerned, however, this does not prevent users gaining continued access when transferring to another service area.</p> <p>Recommendation: periodic review of user status takes place by service systems administration to ensure access to sensitive data is restricted to those with current and legitimate service needs.</p>			<p>backlog of accounts and staff shortage will delay this action.</p> <p>Delayed and Rescheduled</p>	
<p>CUSTOMER SUPPORT SERVICES</p> <p>Equality and Socio-Economic Impact Assessment</p> <p>4. Training EqSEIA guidance was issued to employees via a newsflash and presentations were made to managers, including a presentation on EqSEIA and for budget setting savings.</p>	<p>Webinars and presentations on EqSEIAs will be run at key times in the year.</p>	<p>30/06/2023 31/12/2023 31/03/2024 30/06/2024 30 Nov 2024</p>	<p>Toolkit development and training/ guidance materials on track for a revised date of November 2024.</p> <p>Delayed and Rescheduled</p>	<p>Head of Customer Support Services</p>
<p>DEVELOPMENT & ECONOMIC GROWTH</p> <p>Planning</p> <p>3. Customer Charter 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>The framework document for 2022/23 stated "A review and update of the Development Management Customer Service Charter will also be undertaken during 2023/24."</p>	<p>31/12/2023 31/03/2024 30/06/2024 30 Aug 2024</p>	<p>Impacted by operational commitments on staff time. Draft Charter has now been produced and subject to internal discussion with DM staff. It is still expected to progress this to completion during Summer 2024.</p> <p>Delayed and Rescheduled</p>	<p>Development Manager</p>
<p>DEVELOPMENT & ECONOMIC GROWTH</p> <p>Planning</p>	<p>The Planning Performance Framework for 2022/23 states that "it is intended to reinstate Service</p>	<p>31/12/2023 31/03/2024 30/06/2024 31 Oct 2024</p>	<p>Operational commitments on staff time have prevented this item being taken forward; the requirement for customer</p>	<p>Development Manager</p>

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	<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>level Customer User Forums during 2023/24".</p>		<p>engagement is also being influenced by the emerging National Planning Improvement Framework. It is now intended to hold a User Forum in late Summer/Autumn 2025 that meets NPIF requirements.</p> <p>Delayed and Rescheduled</p>	
High	<p>ROADS & INFRASTRUCTURE SERVICES</p> <p>Burial Records</p> <p>1. No Procedure for Records Management Finding: There is no consistent approach to updating and managing burial records across the Service. Finding: Private burials on home ground do not appear to be authorised or registered. Finding: Officers are printing documentation provided by funeral directors and applicants via email unnecessarily. Finding: Documentation was missing or could not be located at the time of the audit visit. Recommendation: A unified approach to records management should be adopted to establish consistency and provide resilience across the service. Additionally, a sample of burial records should be periodically checked for accuracy. This should be documented in a procedure note and issued to the relevant members of staff.</p>	<p>A unified approach to records management will be implemented and documented in a procedure note. This will include a requirement for periodic sample checking to take place.</p>	<p>30/06/2023 31/12/2023 31/03/2024 30/06/2024 30 Sep 2024</p>	<p>Delay due to staff sickness, works with area offices are ongoing.</p> <p>Delayed and Rescheduled</p>	<p>Operations Manager, Roads and Infrastructure Services</p>
Medium	<p>ROADS & INFRASTRUCTURE SERVICES</p> <p>Burial Records</p>	<p>Policies and procedures will be reviewed and updated if required.</p>	<p>30/06/2023 31/12/2023 31/03/2024</p>	<p>Policies and procedures are being finalised at present and will be reviewed and re-issued</p>	<p>Operations Manager, Roads and Infrastructure Services</p>

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	<p>2. Review of Policies and Procedures Finding: Policies and procedures provided to the auditor contained no evidence of recent review or were not dated. Recommendation: Policies and procedures should be subject to periodic review and updated as required. Updated documents should be promptly circulated to staff and published on the Council's website where appropriate.</p>	<p>These will be re-issued to staff and published where appropriate.</p>	<p>30/06/2024 30 Sep 2024</p>	<p>to staff and published where appropriate. Procedures will be reviewed on an annual basis. Delayed due to officer off ill. Delayed and Rescheduled</p>	
Low	<p>ROADS & INFRASTRUCTURE SERVICES Burial Records 5. Additional Functions within BACAS Finding: BACAS system has additional functionality that is not currently utilised to provide efficiencies. Recommendation: Liaise with system provider and other Local Authorities to establish which additional features would provide benefits to the service.</p>	<p>The service will liaise with the system provider and other local authorities to identify useful additional system functionality and arrange training for implementation.</p>	<p>30/06/2023 31/12/2023 31/03/2024 30/06/2024 30 Sep 2024</p>	<p>A number of additional functions are now being captured in the BACAS, particularly within the crematorium operations. Delayed and Rescheduled</p>	<p>Operations Manager, Roads and Infrastructure Services</p>
Low	<p>ROADS & INFRASTRUCTURE SERVICES Burial Records 6. Historical Register Information Finding: The Burial and Cremation (Scotland) Act 2016 (The Act) requires information to be retained electronically although this is not currently in force it will be at a future date. The BACAS system has been partially updated with historical information recorded in burial registers, it has not been possible to update</p>	<p>The service will source temporary assistance to update records during Summer 2024.</p>	<p>30/06/2023 31/12/2023 31/03/2024 30/06/2024 31 Dec 2024</p>	<p>The service will now look to recruit the temporary assistance to achieve this audit action. Delayed and Rescheduled</p>	<p>Business Improvement Manager</p>

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
	<p>with all information due to the volume of work involved.</p> <p>Recommendation: Source temporary additional resource to update historical burial records on BACAS.</p>				
Low	<p>STRATEGIC PLANNING AND PERFORMANCE</p> <p>Risk Management</p> <p>3. Training</p> <p>It is noted that there is an outstanding audit action since June 2021 covering:</p> <ul style="list-style-type: none"> · Training for new members of IJB and Audit Committee · training for Risk leads · maintenance of training records 	<p>Recommendation accepted. A training programme based upon the use of the Smartsheet system is being developed.</p>	<p>31/12/2023 30/06/2024 31 Dec 2024</p>	<p>Delayed pending review of wider partner approach to ensure consistent messaging and approach. Delayed until December 2024 for consistency.</p> <p>Delayed and Rescheduled</p>	<p>Business Improvement Manager</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 30/06/2024 31 Dec 2024</p>	<p>All social care product reviews should be completed and ensure the single point of contact relationship with the CSC is operational and working well before completion. Progress is being made and monthly meetings will be held.</p> <p>Delayed and Rescheduled</p>	<p>Business Improvement Manager</p>

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Medium	<p>STRATEGIC PLANNING AND PERFORMANCE</p> <p>Learning & Physical Disability Care Packages</p> <p>1. Policies and Procedures Care Assessment policies and procedures are in place with a number of key documents provided for review. The documents provided refer Carefirst. With the implementation of the new client database recording system – Eclipse these require to reviewed and updated.</p>	<p>Policies and procedures to be updated as part of the Eclipse Implementation Program.</p>	<p>30/06/2024 30/09/2024</p>	<p>Initial Response received, however, further discussion requires to be taken between IA and relevant officer prior to sign off.</p> <p>Delayed and Rescheduled</p>	<p>Head of Strategic Planning, Performance and Technology</p>
Medium	<p>STRATEGIC PLANNING AND PERFORMANCE</p> <p>Learning & Physical Disability Care Packages</p> <p>2. Induction Pack Staff have access to relevant policies and procedures, including access to relevant training. All staff should have a session with the Carefirst/eclipse support team to learn to navigate their way through the systems. An induction pack is in the process of being developed and this will include an introduction to policies and procedures.</p>	<p>Incorporate Eclipse Training into the HSCPs induction program · Facilitate training sessions as part of the Eclipse Implementation Program</p>	<p>30/06/2024 30/09/2024</p>	<p>Initial Response received, however, further discussion requires to be taken between IA and relevant officer prior to sign off.</p> <p>Delayed and Rescheduled</p>	<p>Head of Strategic Planning, Performance and Technology</p>
Medium	<p>ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO)</p> <p>Learning & Physical Disability Care Packages</p> <p>3. Case Notes Case notes are maintained on Eclipse, the replacement client database for Carefirst. It was noted that case notes were not always maintained and up to date.</p>	<p>Record keeping session (s) to be delivered by professional lead · Senior Managers to implement case note audit within their respective services – this should be linked to individual practitioner supervision</p>	<p>30/06/2024</p>	<p>Extension required to support manager with progress.</p> <p>Delayed and Rescheduled</p>	<p>Senior Managers (Adult Services)</p>

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<p>STRATEGIC PLANNING AND PERFORMANCE</p> <p>Learning & Physical Disability Care Packages</p> <p>4. Client Records A previous audit report highlighted the fact that client records were stored in multiple locations, including on the Council's network drive. Evidence obtained during the audit suggests that client records are still being maintained in several locations. A successful pilot project was run in Mid Argyll transferring all records onto CIVICA. A proposal has been submitted to roll this out across all other areas in Argyll.</p>	<p>Ensure that a standardised and compliant electronic recording system is implemented across HSCP services – this should be achieved via the Eclipse Implementation Program.</p>	<p>30/06/2024</p>	<p>The Scotland wide Social Work Model Office forms the base platform for the new Eclipse Social work interface. Replacing the need for separate care assessment policies. The client record is currently recorded and stored within the Eclipse Case Management System. A business case is being developed to look at the use of CIVICA to work in conjunction with Eclipse providing a single electronic document management system for both health & social care ECM users.</p> <p>Delayed & Rescheduled</p>	<p>Head of Strategic Planning, Performance and Technology</p>
<p>ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO)</p> <p>Learning & Physical Disability Care Packages</p> <p>5. Resource Allocation Group We were provided with a Terms of Reference for the "Adult Care Allocation Group (ACAG)". We were advised that this group has been suspended as it was felt there was no added value to having a single ACAG as the majority of Learning Disability care packages were already over the threshold, and the wider ACAG members had no expertise or input in Learning Disability. In addition, how and where the decisions on resource allocations are taken and recorded has not yet been confirmed.</p>	<p>Develop a Terms of Reference for the Acute and Complex Care directorate's Care Allocation Group that meets fortnightly and is chaired by the Head of Service.</p>	<p>30/06/2024</p>	<p>Extension required to support manager with progress.</p> <p>Delayed and Rescheduled</p>	<p>Head of Adult Services (Complex & Critical Care)</p>

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Medium	<p>ADULT SERVICES (OLDER ADULTS & COMMUNITY HOSPITALS)</p> <p>Learning & Physical Disability Care Packages</p> <p>6. Allocation of Resources The large majority of Learning Disability services are commissioned under the Supported Living contract and Older People services are commissioned under Care at Home contract. There are a few anomalies where some providers of Care at Home services are commissioned to provide support outside of their normal client group, however it was found that priority was given to older peoples services with Learning Disability clients remaining on a waiting list for personal care services.</p>	<p>Review the Care at Home contract as a matter of priority to ensure that there is personal care provision across the authority for those under the age of 65 with complex needs, who do not require more intensive care such as that provided via Supported Living.</p>	<p>30/06/2024 31 Aug 2024</p>	<p>The contract was unable to be amended. There is a pilot to manage unmet personal care need for those under 65, pilot in Cowal and take key learning.</p> <p>Delayed and Rescheduled</p>	<p>Head of Adult Services (Health & Community Care) & Chief Finance Officer</p>
Medium	<p>STRATEGIC PLANNING AND PERFORMANCE</p> <p>Learning & Physical Disability Care Packages</p> <p>7. Unmet Need Unmet need for Older People Care at Home is collated by the resources team on a weekly basis, this is then submitted to Performance and Improvement Team, and is reported to Scottish Government. The data for Learning Disability is not currently recorded formally and not included in the above.</p>	<p>Include the data re unmet need for those under 65 in the weekly reporting format already in place for Older People.</p>	<p>30/06/2024 30/09/2024</p>	<p>Initial Response received, however, further discussion requires to be taken between IA and relevant officer prior to sign off.</p> <p>Delayed and Rescheduled</p>	<p>Head of Strategic Planning, Performance and Technology & Head of Adult Services (Health & Community Care)</p>

Action Plan Points due after 30th June 2024

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
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 30/09/2024 30 Dec 2024</p>	<p>Scheme of Assistance draft document out for comment to Housing staff. Target is to put the new Scheme of Assistance to the Council for approval by the end of 2024.</p> <p>Delayed and Rescheduled</p>	<p>Team Lead - Housing Operations</p>
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>	<p>Procedures and documents will be reviewed and updated. Checklists to be drawn up and introduced when updating the procedures.</p>	<p>31/12/2022 30/06/2023 31/03/2024 30/09/2024 30 Dec 2024</p>	<p>Meeting has been held with HSCP Care and Repair and Housing Officers (30th May 2024). Final updating of procedures and documents will be completed once new Scheme of Assistance has been approved by the Council.</p> <p>Delayed and Rescheduled</p>	<p>Team Lead - Housing Operations</p>
Medium	<p>CHILDREN AND FAMILIES AND CRIMINAL JUSTICE</p> <p>Scottish Social Services Council (SSSC) Registration</p> <p>4. Supervision Policy</p>	<p>Develop a social work and social care supervision policy.</p>	<p>31/08/2024 30 Sep 2024</p>	<p>Review of supervision policy scheduled to take place from the beginning of August. Unable to identify time prior to this due to other competing priorities with other deadlines such as complaints, HR disciplinary, grievance investigation and</p>	<p>Professional Lead - Social Work</p>

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<p>Finding: The Supervision Policy is dated November 2011 with no evidence of review or update, additionally, the requirements in terms of frequency and duration of supervision meetings are considered by managers to be unrealistic in terms of current available resources.</p> <p>Recommendation: The Supervision Policy be reviewed and updated to ensure it incorporates up-to-date needs and requirements of service delivery.</p>			<p>annual leave.</p> <p>Delayed and Rescheduled</p>	
<p>CHILDREN AND FAMILIES AND CRIMINAL JUSTICE</p> <p>Scottish Social Services Council (SSSC) Registration</p> <p>5. Compliance with Supervision Policy</p> <p>Finding: evidence of compliance with the supervision policy was limited and embedded templates were not being consistently used.</p> <p>Recommendation: Following review of the Supervision Policy, Managers should be reminded of the need to schedule supervision meetings with employees in advance and retain records in an appropriate and consistent format.</p>	<p>Appropriate documentation will be provided following development of social work and social care supervision policy.</p>	<p>31/08/2024 31 Oct 2024</p>	<p>Review of supervision policy rescheduled for completion by the end of September. This action is delayed until October to allow a period of roll out and awareness raising for supervisors of the new policy and associated documentation.</p> <p>Delayed and Rescheduled</p>	<p>Professional Lead - Social Work</p>