

1. Action Plan

| No. | Recommendation | Responsible Officer | Action | Date | Update as at 30/04/04 |
|-----|---|----------------------------------|--|---------------|---|
| | DLO/DSO Income | | | | |
| 1 | Property Maintenance: The reasons for a March income pattern representing four times the normal monthly income are to be investigated and solutions identified which would spread the income pattern more evenly over the year. <i>Priority: High</i> | Neil Leckie, Maintenance Manager | The income pattern will be reviewed by the end of March 2004 | March 2004 | Complete |
| 2 | Property Maintenance: DLO/DSO Income balances over six months old are to be periodically reviewed and cleared. <i>Priority: Low</i> | Neil Leckie, Maintenance Manager | Will review all invoices over 6 months old by the end of February 2004. | February 2004 | Complete |
| 3 | Property Maintenance: A simplification of the Schedule of Rates pricing is to be considered, perhaps based on a few fixed rates. This would simplify estimation and invoicing and may prevent some of the delays in authorisation. <i>Priority Medium</i> | Neil Leckie, Maintenance Manager | Will review best value of introducing fixed prices by the end of March 2004. | March 2004 | This issue was reviewed but no tangible benefits were identified. |
| 4 | Vehicle Maintenance: Any agreement to apply payment penalties is to be agreed and evidenced. <i>Priority: Low</i> | Peter Robinson, Fleet Manager | Will be carried out in accordance with maintenance contract conditions. | October 2003 | Complete |
| 5 | Vehicle Maintenance: The charging rates of the vehicle types are to be reviewed and corrected in the two cases identified. <i>Priority Medium</i> | Peter Robinson, Fleet Manager | Rates were corrected and review completed of other rates. | October 2003 | Complete |

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| 6 | <p>Roads Maintenance: The reasons for a high March income level are to be investigated and solutions identified which would spread the income pattern more evenly over the year. <i>Priority: High</i></p> | Alan MacDonald, Head of Roads | <p>Works program to be set with workload spread as evenly as possible throughout the year. All measurements for works to be finalised as soon as possible after works completed. <i>However, the unknown cost of winter maintenance year on year may still lead to large balance of income being spent in late March.</i></p> | March 2004 onwards | <p>Management state that they have reviewed income levels but have been unable to resolve the issue in 2003 – 2004 as they were faced by a mild winter and late spending resultant from a late allocation of funding from the Scottish Executive.</p> |
| | <p>Non Domestic Rates - Billing</p> | | | | |
| 7 | <p>The procedures required to interface Valuation Roll data to the Anite NDR2 system are to be formalised and documented. <i>Priority: Medium</i></p> | Judy Orr, Head of ICT & Finance | <p>The instructions for Running Roll update from the Assessor have been updated.</p> | August 2003 | Complete |
| 8 | <p>A sample of applications for NDR empty property relief are to be verified and future procedures based on the identified risk. <i>Priority: High</i></p> | Judy Orr, Head of ICT & Finance | <p>A sample of NDR empty property claims will be checked by debt recovery staff as a basis of identifying that potential error rates are not significant.</p> | March 2004 | Complete |
| | <p>Debtors</p> | | | | |
| 9 | <p>Relevant staff are to be reminded of the appropriate rules for VAT coding income from cemeteries. <i>Priority: Low</i></p> | Murray MacFarlane, Senior Accountant | <p>All users have been issued with an updated copy of the procedures manual. See paragraph 2.3.6</p> | October 2003 | Complete |

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| | Payroll | | | | |
| 10 | Written procedural instructions are to be prepared for the new payroll/personnel system. <i>Priority: Medium</i> | Judy Orr, Head of ICT & Finance | The project team has devised and agreed a set of procedures for each of the tasks within the Resource Link system. | October 2003 | Complete |
| 11 | An up-to-date authorised signatory list is to be prepared for payroll transactions ensuring appropriate segregation of duties. <i>Priority: High</i> | Judy Orr, Head of ICT & Finance | Update of list is almost complete. Segregation between authorisation of input and actual input, thus the access rights should differ from the authorisation lists. Matter will be raised again at next HR project team meeting. | Ongoing | Complete |
| | Internal Audit | | | | |
| 12 | Internal Audit working files are to include a summary of matters arising cross-referenced to individual working papers. <i>Priority: Low</i> | Ian Nisbet & Alex Colligan, Internal Audit Managers | This has been implemented. | December 2003 | Complete |