

Action Points Behind Schedule – Internal Audit

A -Budgetary Preparation and Control

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	Budget setting and service planning will be linked in order to provide a more effective performance monitoring framework.	Chief Executive's - Head of Strategic Finance	Delayed until the appointment of the Policy & Strategy Manager and the temporary replacement of the Corporate Accounting Manager.	Fundamental	May 2004	None at present
2	The Financial and Security Regulations will be updated to reflect the changes in the structure of the Council.	Corporate Services - Head of Democratic Services and Governance	Restructuring of the Council caused this slippage.	Fundamental	December 2003	December 2004
3	Budget holders will be trained in their responsibilities for budgetary control.	Chief Executive's - Head of Strategic Finance	Delayed due to slippage in the implementation of the revised budgetary control arrangements and Financial and Security Regulations after the restructuring.	Fundamental	May 2004	None at present
4	Strategic Finance will issue a set of general procedures to ensure consistency of approach to budgetary control across the Council.	Chief Executive's - Head of Strategic Finance	Delayed for the same reasons as Point 3 above.	Fundamental	March 2004	None at present
5	Housing and Social work will develop more detailed budgetary control procedures based on the Council wide	Chief Executive's - Head of Strategic Finance	This has been overtaken by events as the process of budgetary control currently in place in Education will be rolled out to the Housing and Social	Fundamental	March 2004	None at present

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
	policies.		Work services of Community Services.			

B - Sundry Debtor Accounts

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	The debtors user group will identify the categories of debt that will be provided for on issue in order to ascertain the types of income that is unlikely to be received.	Chief Executive's - Head of Strategic Finance	There hasn't been a debtors user group for several months. However, the next group, due to meet in October, will consider this topic.	Fundamental	July 2003	October 2004

C - Government Grants – Supporting People

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
3	Details of the documentation outstanding from individual providers will be passed to supporting people on a regular basis.	Community Services Head of Planning & Performance	Last update was prior to audit and has not been done since, however an update to be sent to supporting people w/c 26 th July 2004 and will then be done monthly.	Fundamental	May 2004	Evidence to be reviewed.
9	Steps to be taken to appoint a dedicated I.T officer for supporting people. In the meantime the supporting people team will develop I.T procedures in conjunction	Community Services Head of Community Regeneration	I.T officer not appointed / designated as at 16/7/04	Material	June 2004	None at present.

	with Community Services I.T support, to cover the systems currently in use					
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D - Cash & Income Banking

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
7	All postal remittances to Kilbowie House, Oban will be recorded and a register checked and signed by 2 staff members to reduce the risk of theft.	Operational Services -Head of Roads and Amenity Services	Only one person currently signs the register due to insufficient staff to enable two signatures. This will be implemented when the office is up to full staffing.	Fundamental	Immediate (October 2003)	None.
8	Segregation of duties should be introduced, in Kilbowie House, Oban, for staff involved in cash handling, recording of income, etc to reduce the risk of fraud or theft.	Operational Services -Head of Roads and Amenity Services	Insufficient staff to enable adequate segregation of staff within the office. This will be implemented when the office is up to full staffing.	Fundamental	Immediate (October 2003)	As a result of a 2004/05 audit this point was raised again and a new implementation date of December 2004 was agreed.

E - Council Tax & Non Domestic Rates

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
3	Authorisation for the write off of NDR and Council Tax debtors will transfer to the Strategic Director of Corporate Services and the Financial and Security	Corporate Services - Head of ICT and Financial Services	Awaiting the revision of the Financial and Security Regulations	Minor	December 2003	December 2004

	Regulations will be amended to reflect this movement.					
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F - Creditor Payments / Purchase Ordering & Certification

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	To develop an adequate benefit tracking system to ensure savings are achieved in accordance with the business plan.	Corporate Services - Head of ICT and Financial Services	Savings will not accrue at present as the system is currently being developed.	Fundamental	January 2004	September 2004
3	To develop adequate monitoring and reporting systems to ensure a progressive update of the system by departments.	Corporate Services - Head of ICT and Financial Services	The introduction of the system is at too early a stage for the full reporting systems to have been developed.	Fundamental	January 2004	December 2004
9	The Project Manager is to set up a tracking system to assess the soft process benefits to the Council arising from the implementation of the Pecos system.	Corporate Services - Head of ICT and Financial Services	Dependent on output from West of Scotland group – should have interim solution in place December 2004 although first process benefits not expected to be measurable until post April 2005.	Material	April 2004	Post April 2005

G - Unified Benefits System

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	The procedures manual to be revised/updated once the Comino benefits system has settled in.	Community Services Head of Community Regeneration	No formal procedures manual exists although instructions are issue to the appropriate staff members. Management will look at the possibility of producing manuals.	Material	April 2004	Evidence to be reviewed.

5	The duties of Benefit Fraud Officers are to be reconsidered when they come under the line management of the Benefits Officer.	Community Services Head of Community Regeneration	No evidence available at the time of the audit.	Material	April 2004	N/A
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H - Treasury Management

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
8	Officers who confirm transaction details with the bank should initial the dealing slip to confirm that the transaction amount is correct.	Chief Executive's - Head of Strategic Finance	Dealing slips had not been passed to Officers responsible for confirming details with the bank. An assurance has been given that this will be done in the future.	Material	Immediate (April 2004)	Evidence to be reviewed.

I - Registration of Births, Marriages and Deaths

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	Look at updating the registrar's page on the Council's website, including more useful information.	Corporate Services - Head of Democratic Services and Governance	Service has produced a booklet which is scheduled to be scanned onto the web.	Material	January 2004	August 2004

J - Payments to Voluntary Associations

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
3	Council Officers, who act as advisors to Care & Repair, have no specific guidance on their responsibilities to the Council.	Community Services Head of Community Regeneration	This issue is currently being reviewed by Corporate Services.	Material	February 2004	October 2004

K - Contract Hire and Operating Leases

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	An introduction to operating leases will be developed for departmental staff.	Chief Executive's - Head of Strategic Finance	The leasing advisors have only recently been appointed and they will be involved in drafting this guidance.	Fundamental	April 2004	September 2004
6	A set of procedures for tendering, monitoring and terminating lease agreements will be developed.	Chief Executive's - Head of Strategic Finance	The leasing advisors have only recently been appointed and they will be involved in drafting the more detailed procedures as well as the introductory guidance.	Fundamental	April 2004	September 2004
11	Estates will ensure that all leased properties are reported to Strategic Finance to be classified as operating leases.	Corporate Services - Head of Legal and Protective Services	Procedure being implemented to ensure that all leased properties are reported to Strategic Finance.	Material	Immediate (November 2003)	August 2004

L - DLOs

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
6	Finance should issue guidelines to the Buildings DLO staff for the acceptable use of the 'sundries' account code to ensure that expenditure is correctly classified for budget monitoring purposes.	Chief Executive's - Head of Strategic Finance	This awaited the development of the DLO's business plan and will be issued soon.	Fundamental	Immediate (October 2003)	Evidence to be reviewed.
14	An integrated stores system should be introduced for the Buildings DLO to improve the inefficient processes currently employed.	Operational Services -Head of Facility Services	This has been delayed until the future of the DLO as a Council function has been resolved.	Fundamental	Immediate (October 2003)	N/A
15	The Buildings DLO costing system should be reconciled to the Oracle ledger to ensure that the correct figures are included in budget monitoring and the financial statements.	Chief Executive's - Head of Strategic Finance	The first reconciliation has been started but is in the process of being transferred from Strategic Finance to the departmental administration staff.	Fundamental	Immediate (October 2003)	September 2004
17	The Roads Costing System should be adapted for use by the DLO to improve the costing figures for Buildings DLO jobs.	Chief Executive's - Head of Strategic Finance	This has been delayed until the future of the DLO as a Council function has been resolved.	Fundamental	Immediate (October 2003)	N/A

M - Property Asset Management VFM

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	The Estates property listing will be reconciled to the Strategic Finance Asset Register.	Corporate Services - Head of Legal and Protective Services	The reconciliation work required between the Asset and Property Register is almost complete but is almost but is dependent on the finalisation of points 4 and 8 below.	Fundamental	April 2004	August 2004
4	74 properties included on the asset register but no in Estates records will be investigated and validated.	Chief Executive's - Head of Strategic Finance	The service has reported to us that this is almost complete. Evidence awaited	Fundamental	May 2004	August 2004
8	Strategic Finance to remove 11 properties on the Asset Register that Estates records showed as disposals.	Chief Executive's - Head of Strategic Finance	The service has reported to us that this is almost complete. Evidence awaited	Fundamental	April 2004	August 2004

N - Best Value Reviews and PMP

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	The Council will develop and adopt a Best Value strategy and vision in accordance with the ministerial Best Value guidance.	Chief Executive's - Policy and Strategy Manager	The person with responsibility for this action is off on long term sickness absence and the the outstanding work has been prioritised.	Fundamental	March 2004	September 2004
3	Services will develop a suite of local balanced performance indicators in accordance with Local Government in Scotland Act 2003.	Chief Executive's - Policy and Strategy Manager	The restructuring and staff sickness have delayed this.	Fundamental	April 2004	September 2004
10	Revise and expand the public	Chief Executive's -	The person with responsibility for this	Fundamental	February 2004	September 2004

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
	performance reporting framework.	Policy and Strategy Manager	action is off on long term sickness absence and the the outstanding work has been prioritised.			
12	Identify which Corporate Governance commitments remain incomplete and take remedial action.	Corporate Services - Director of Corporate Services	The appointment of the Governance & Risk Manager means that this will be completed.	Fundamental	January 2004	December 2004
13	A Best Value service review programme will be developed for 2004.	Chief Executive's - Policy and Strategy Manager	The restructuring and staff sickness have delayed this.	Fundamental	February 2004	September 2004
14	Services that are high risk or have not undergone a PMP self-assessment exercise will be required to undertake a PMP self-assessment review and to formulate a plan and timescale.	Chief Executive's - Policy and Strategy Manager	The person with responsibility for this action is off on long term sickness absence and the the outstanding work has been prioritised.	Fundamental	May 2004	September 2004
17	The Council is to plan for the undertaking of a regular review of the progress of the Equal Opportunities Policy.	Chief Executive's - Policy and Strategy Manager	The person with responsibility for this action has been off sick. person with responsibility for this action has been off sick.	Material	January 2004	September 2004
19	Each service is to develop specific targets and initiatives to redress potential inequality and is to present progress on implementing these race equality targets as part of the quarterly reports to the SMT	Chief Executive's - Policy and Strategy Manager	The person with responsibility for this action has been off sick. person with responsibility for this action has been off sick.	Material	January 2004	August 2004
24	Audit Scotland is to work with Community Planning partners to develop a menu of key indicators to support effective	Chief Executive's - Policy and Strategy Manager	The Community Planning Partnership disputes the value of key indicators and are in discussion with Audit Scotland regarding resolution.	Material	April 2004	December 2004

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
	performance management benchmarking and reporting.					
25	The Community Planning Manager and Partnerships Manager should develop an action plan outlining how it is going to address its responsibilities as outlined in the act and associated statutory guidance.	Chief Executive's - Policy and Strategy Manager	A review of this action plan has taken place and the decision taken is that there is no longer the need to have a specific action plan because of the Local Government (Scotland) Act 2003	Fundamental	March 2004	N/A
30	Feedback on the effectiveness of the Communication Action Plan will be reported to the SMT and the SPC.	Chief Executive's - Policy and Strategy Manager	In light of the Amey staff survey the SMT felt that this should not go ahead at present until the survey results had been analysed.	Material	February 2004	November 2004
32	The progress of the Organisation Action Plan is to be reviewed and reported to the SMT the EJCC and the Strategic Policy Committee.	Chief Executive's - Head of Personnel Services	Awaiting the finalisation of the restructuring of the Council.	Material	June 2004	November 2004
35	The Central Personnel Section are to agree and implement a comprehensive system of supervising/auditing departmental procedures to ensure compliance with corporate procedures.	Chief Executive's - Head of Personnel Services	Ongoing but disrupted by the impact of the organisational review on Personnel resources	Fundamental	Ongoing	No date given.
41	The Legal Services Strategy Review team is to ensure all planned actions are completed as soon as possible as it has taken 2 years for the review to	Corporate Services - Head of Legal and Protective Services	A report has gone to the SMT recently reporting on progress with regard to the Scrutiny Review of Legal Services. Work is ongoing with regard to considering service delivery options	Fundamental	March 2004	Ongoing

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
	conclude.		on a strategic and local basis.			
42	Processes are to be put in place to measure the result of the review outputs in order to convince the External Auditor of their success and sustainability.	Corporate Services - Head of Legal and Protective Services	As above	Material	March 2004	Ongoing

O - Education VFM – Schools NPDO

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
6	The period between the appointment of the provisional preferred bidder and financial close is around 15 weeks less than average for similar projects.	Community Services Head of Service – Capital Project	In the process of re costing the project due to the change in scope. There will be a guarantee of costs beyond financial close by Precept. This supersedes the original action point.	Fundamental	Immediate (March 2004)	October 2004
8	There are no planned meetings between the PMB and members once the preferred bidder is selected.	Community Services Head of Service – Capital Project	Preferred bidder was only selected on the 15 th July 2004.	Fundamental	Immediate (March 2004)	No action as yet.

P - Development & Environmental Services VFM – Campbeltown Community Regeneration Project

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation	Revised implementation
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8	Consultants employed on behalf of the Council to be issued with copies of the Council's Contract Standing Orders.	Community Services Head of Community Regeneration	It is understood that consultants have been issued with copies, however no evidence was made available to confirm this.	Fundamental	Immediate (March 2004)	Evidence to be reviewed.