

Action Points Behind Schedule – Internal Audit**A – Review of the Prudential Code**

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
3	Prioritisation of capital schemes be developed; on going revenue effect be available to Council when a scheme is proposed; eventual final outturn be compared with budget estimate.	Head of Strategic Finance	This is being carried out as part of the preparation of the 2006/07 Revenue and Capital Budgets	Material	30 June 2005	February 2006
7	No assessment has been made of the need for training in risk management for major capital project managers	Head of Strategic Finance	The names of people requiring training have been identified. We are in the process of organising a training course.	Material	30 June 2005	Currently in discussion with CIPFA to arrange a date for training.
9	There are no specifications of the type and value of assets to be accounted for.	Head of Strategic Finance	A note will be issued as part of the exercise to verify the Council's asset base.	Material	30 June 2005	November 2005

B – Best Value Review 2004/05

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
9	The agreed actions from this review have not been fully implemented or reported on.	Head of Legal & Protective Services	Due to other competing priorities it was not possible to get a report to SPC in October. The target is now to present a report to SPC in December.	Material	31 January 2005	December 2005

C –Review of Purchase of Equipment & Materials

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	There were instances where the same officer was both requisitioning goods and authorising the order form. Of the sample checked this appeared to be common practice. It was not restricted to any one area.	Head of Roads & Amenity Services	Currently updating Authorised Signatory list for all Operational Services. Countersigning is not always possible in one person establishments e.g. School kitchens.	Fundamental	30 September 2005	January 2006

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	Departments were unsure as to who had authority to use new suppliers. Most of the suppliers would be on the list of approved suppliers supplied by the Authorities Buying Consortium but others may have been historical. Some local suppliers are used because the values of goods or services being purchased are low. Other suppliers may have been selected by competitive tender.	Head of Roads & Amenity Services	This forms part of the new Authorised Signatories list.	Fundamental	30 September 2005	January 2006

D – Review of Car Allowances - Education

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	Some staff may not be aware of the basic guidelines with regard to the completion and submission of travel claims.	Appropriate Heads of Service - Community Services	This action was identified in the Community Services Department 2004/05 Internal Financial Control Services (IFCS) as an action to be carried out in 2005/06. A new set of guidelines has been developed and is in operation in both Education and Social Work and being rolled out to the remaining sections.	Material	December 2004	January 2006

E – Review of Unified Benefits 2004/05

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	It is difficult for the auditor to identify back-up evidence to the reconciliation statements.	Head of Community Regeneration	The 2004/05 audit begins in November 2005. The Finance Section's appointed responsible person has reviewed the file compiled by the Benefits Development Officer. Liaison with Internal Audit will continue.	Minor	30 September 2005	November 2005

F – Review of HRA Rents

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
5	Recharge procedures require review and update.	Head of Housing	Procedural guidance drafted August 2005, to be considered by Housing Management Team on 15 November 2005, followed by Departmental Management Team on 28 November. Since this has financial implications it should go to SPC. It is intended to put this to SPC ON 19 January 2006.	Minor	14 April 2005	31 March 2006

G – Review of the Progress of the Joint Future Agenda

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
3	Budgetary control procedures will require consideration before the introduction of pooled budgets.	Head of Integrated Care	The Financial Framework has been formally approved by the Joint Future Unit of the Scottish Executive and practical application of all aspects of joint single management are being driven through a Joint Implementation Group (JIG) on behalf of the Joint Partnership Group. Membership of JIG includes the Scottish Executive Joint Improvement Team who are supporting project management of a series of joint initiatives across localities. The work programme has a timescale of September 2005 to summer 2006. Further impetus will be given at senior political level and executive level through a Joint Strategic Conference being held on 10 November 2005.	Material	03 June 2004	31 July 2006
4	The financial framework will vary as the Joint Future Agenda develops.	Head of Integrated Care	As per number 3	Material	03 June 2004	31 July 2006
5	Progression of the development and implementation of joint services and associated joint management arrangements both at high and local levels require continuous review.	Head of Integrated Care	As per number 3	Material	03 June 2004	31 July 2006

APPENDIX 2

8	Significant elements of the Joint Financial Framework regarding joint resourcing requires further development documentation and completion.	Head of Integrated Care	As per number 3	Fundamental	03 June 2004	31 July 2006
10	There are a number of key steps required in the implementation of single shared assessment.	Head of Integrated Care	Implementation of Single Shared Assessment is on target and continuous review now includes the addition of Risk Assessment Indicator Of Relevant Need (IORN) by 31 March 2006 and upgraded to an electronic version by October 2007.	Material	31 March 2005	31 March 2006

H – Review of Yearend Stock Count Procedures

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
4	Controls in place for CalMac Ferry tickets could be improved further.	Finance Manager in conjunction with both Heads of Service	It is planned to visit Queen's Hall to review as part of all systems check	Minor	31 August 2005	31 December 2005
5	Swim Cards controls at Helensburgh Pool could be improved further.	Finance Manager in conjunction with both Heads of Service	It is planned to visit Helensburgh Pool to review as part of all systems check	Minor	31 August 2005	31 December 2005