

Action Points Behind Schedule – Internal Audit**A – Review of Capital Accounting**

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	Lack of written documentation, policies and procedures	Finance Manager Development Services	Being carried out as part of the closure of the Annual Accounts.	Material	31 March 2006	30 June 2006

B– Review of Operating Leases

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	Not all leases are accounted for in the Council's Annual Accounts.	Finance Manager, Development Services/ Senior Estates Surveyor	Being carried out as part of the closure of the Annual Accounts.	Fundamental	31 March 2006	30 June 2006

C – 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 will be addressed as part of the Best Value Action Plan.	Material	31 March 2006	30 September 2006

D –Review of Business Continuity Planning

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	Current business continuity plans do not cover many of the main risks facing the council. Without proper business continuity plans in place the council will find it difficult to deliver the level of services that its citizens expect.	Governance and Risk Manager	Timescale revised due to departure of Governance and Risk Manager. New appointment not likely to be in post before June 2006. The BCP plan is behind schedule as departmental representatives have been working on the Strategic Risk Register. The revised date will allow time for the work to be completed by the new appointee with departments.	High	31 January 2006	31 August 2006
2	Without sufficient resources, the objectives of the business continuity group are unlikely to be met.	Governance and Risk Manager	As above	High	31 January 2006	31 August 2006
3	Ineffective planning and failing to address wider issues facing the council can lead to duplication of effort and wasted resources.	Governance and Risk Manager	Noted. The same staff are supporting the work on the Review of Strategic Risk Register and the BCP process.	High	31 January 2006	31 August 2006

E– Review of Capital Contracts

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	Argyll and Bute Council have agreed to the signing of a Contract with the Campbeltown Community Project Contractor, despite the existence of a standard 'offer and acceptance' contract already in place.	Project Manager - Campbeltown Community Project	The many documents which comprise the contract have been assembled, collated and agreed and are currently with the contractor for signature. Discussions are currently ongoing with the Head of Legal Services as to the merits or otherwise of the Council signing a contract at this late stage.	Material	28 February 2006	30 August 2006
3	Contractor claims in the Campbeltown Community Project are potentially underestimated and the capital plan exposed.	Project Manager - Campbeltown Community Project	The contractual claims situation is being closely monitored on an ongoing basis by the Council's Project Manager in consultation with the Head of Legal Services and the Council's specialist legal advisers, Brodies.	Material	28 February 2006	30 December 2006

F– Review of Debtors – Estates Rents

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
5	Accounts can be withdrawn by Rent Roll staff notifying Senior Clerical Assistant in Sundry Debtors by e-mail or telephone.	Head of Legal and Protective Services	There is a control in place at the moment which will be reflected in the written procedures once the rent roll system is finalised.	Fundamental	28 February 2006	30 June 2006
8	Inveraray Jail Significant rental income has been lost to the Council	Head of Legal and Protective Services	Through a lease agreement the Council receives rental income related to the number of visitors to the Jail. This has been in place since 1989. There is a legal difficulty in relation to rental of the shop area and a meeting is to be held shortly with the tenant to resolve this specific issue.	Fundamental	28 February 2006	30 June 2006

G – Review of Cash & Income Banking, Hermitage Academy Education Service

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
4	Offices in the school do not display a notice to say receipts are to be given for all cash remittances.	Acting Head Teacher (Hermitage Academy) & Heads of Service for Primary and Secondary Education	The signage within the offices indicating the need for receipts to be given for all cash remittances are in place. Education services management are taking action to address this matter in the current round of meetings with head teachers of all schools.	Minor	10 February 2006	30 August 2006
6	There may be risks which need to be looked at regarding the arrangements for the transit of cash to the bank.	Acting Head Teacher (Hermitage Academy) & Heads of Service for Primary and Secondary Education	The risks involved in the arrangements for the transit of cash to the bank have been reviewed by the acting head teacher, the AFA and the school treasurer. The decision taken was that the current arrangements are as effective as is practical with the senior janitor transporting cash to the bank each afternoon. Education services management are taking action to address this matter in the current round of meetings with head teachers of all schools.	Material	10 February 2006	30 August 2006
9	Several school fund bank accounts identified which had not been in use for some time.	Acting Head Teacher (Hermitage Academy) & Heads of Service for Primary and Secondary Education	Those bank accounts identified as not in use for some time have now been closed and the monies transferred to the school account. Education services management are taking action to address this matter in the current round of meetings with head teachers of all schools.	Minor	10 February 2006	30 August 2006

H – Review of Performance Indicators 2004/05

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	Children's Services PI 13 - Supervision Requirements - All Areas need to provide full details of relevant dates for each case together with an assurance that back-up evidence is available from personal case files.	Head of Children & Families via Area Service Manager	There were 7 supervision orders for 2004/05 for Helensburgh and Lomond. All were visited within the 15 days, case notes on care first (database) and paper based file confirm this. This will be checked when PIs are checked this year.	Material	31 March 2006	June 2006
3	Roads and Lighting PI 4 - Street Lighting Columns - The Service should complete the inventory of street lighting columns as soon as possible	Head of Roads & Amenity Services via Operations Manager	Do not have records to show age of columns. Inventory in progress, plan to complete physical count over the summer months. Introduced annual visual inspections. Columns to be replaced based on condition not age. This will be checked when PIs are checked this year.	Material	31 March 2006	31 August 2006
4	Corporate Management - PI 4 - Sickness Absence: Personnel Education need to review of the data collection and analysis process for this PI to ensure that it complies with the PI requirements of Audit Scotland, Adequate working papers must be available in order to back up the final PI figures provided for audit and publication	Head of Planning & Performance via Education Personnel administration	System now in place and being implemented in order to assist in accurate reporting for this performance indicator. All figures are on the Seemis system and hard copies are also available. This will be confirmed when PIs are checked this year.	Material	31 March 2006	June 2006

I- 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
10	There are a number of key steps required in the implementation of single shared assessment.	Head of Integrated Care	SSA is used extensively across all of the partnership. Version 6 of the CarenapE (Risk Assessment) has been piloted in Oban and is being slowly rolled-out across the partnership alongside training for staff on risk assessment. In relation to data collection and analysis a database has been designed that is now gathering SSA data for JPIAF6 via all services centres on a monthly basis. This information is being processed by the planning team and redistributed to the team leaders on a monthly basis. Using the SSA as the core document, training is now progressing in relation to the Indicator of Relative Need (IoRN). This is being reported via the SSA database on a monthly basis.	Material	31 March 2005	30 August 2006

J – Review of Cash & Income Banking

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
6	Income from the public conveniences in Oban and Fionnphort do not reconcile to the expected income per the turnstile reading. On several occasions negative variances between expected and actual cash have been recorded.	Roads and Amenity Services Manager for Oban, Lorn & the Isles	The Director has agreed replacement or repair of turnstiles, which have been found to be of a less robust standard than expected.	Fundamental	06 August 2004	01 August 2006