

Action Points Behind Schedule – Internal Audit**A – 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	BCP Role Play event 26/10/06 will rehearse and train on scenario. This will provide a sound basis for addressing BCP issue across the full range of scenarios.	High	31 January 2006	End of December 2006
2	Without sufficient resources, the objectives of the business continuity group are unlikely to be met.	Governance and Risk Manager	The delay from August to December 2006 to complete planning is as a result of gap when Governance and Risk Manager Post was vacant.	High	31 January 2006	December 2006

B – Review of Capital Accounting

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
3	Lack of supporting documentation for option appraisal	Head of Strategic Finance	Brodies consultancy has been commissioned to review and redraft the overall approach to capital planning in order to address the issues here and the actions in the Best Value Improvement and Development Plan. A draft report has been prepared and an action plan is being finalised	Material	30 September 2006	31 January 2007

C – Review of Cash & Income Banking – Hermitage Academy & Education Services

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	Various Council FSR's have not been complied with.	Heads of Service for Primary and Secondary Education	Questionnaire completed by all schools. A working group has been established to revise Standard Circular 1:10. The group is to conclude its work in December 2006.	Material	31 August 2006	8 December 2006
3	Written procedures are not in place for day to day administration of the GPF. This could lead to difficulties in the event of sickness and changes of staff.	Acting Head Teacher (Hermitage Academy) & Heads of Service for Primary and Secondary Education.	Written procedures in place at Hermitage Academy. Revisions to the appendices to Standard Circular 1:10 will also cover this issue for other schools.	Minor	31 August 2006	8 December 2006
5	Surprise spot checks of GPF arrangements not undertaken by Education Service management.	Heads of Service for Primary and Secondary Education.	The new Standard Circular 1:10 will give a commitment to spot checks being carried out by management.	Minor	31 August 2006	8 December 2006

D – Review of Contract Tendering & Vetting

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	There is no common department Health and Safety approval form.	Head of Facility Services	Proforma being progressed. The details will be revised, piloted and introduced in the next financial year.	Material	30 April 2006	1 April 2007

E – Review of Debtors – Estate Rents

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
1	Some nominal rents are still subject to billing procedures when it is uneconomic to do so.	Head of Legal and Protective Services	Reviewing the position due to representations from departments.	Minor	28 February 2006	January 2007
7	There is no rolling programme of rent reviews	Head of Legal and Protective Services	Paper based system at present. Will be developing an electronic system to incorporate rent review feature. The delay has been due to the absence of a member of staff.	Material	30 April 2006	March 2007

F – Review of Recruitment & Retention of Staff

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
5	The Growing our Own initiative does not have a central budget and therefore the expected results may not be achieved.	SMT	This was discussed at SMT ON 18 July 2006. Douglas Hendry is to report back to SMT on this.	Material	31 August 2006	Ongoing

G – Review of the Prudential Code

APPENDIX 2

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	Brodies consultancy has been commissioned to review and redraft the overall approach to capital planning in order to address the issues here and the actions in the Best Value Improvement and Development Plan. A draft report has been prepared and an action plan is being finalised.	Material	31 March 2006	31 January 2007
5	Business plans have only been done for a limited number of projects. There is a need to develop an approach to business case and option appraisal for all projects that reflects robust estimates at the outset.	Head of Strategic Finance	As above.	Material	30 November 2005	31 January 2007.