

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	<p>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.</p> <p>The BCP for a pandemic flu will be completed by 30/8/2005. Once approved by the Strategic Management Team (SMT), the Governance and Risk Manager will expand the BCP report to include all appropriate risks by 31/01/2006. The action plan will be subject to task by role play by 31/06/2006</p>	Governance and Risk Manager	A report was submitted to SMT on 5 March 2007 giving an update.	High	31 January 2006	31 January 2008
2	<p>Without sufficient resources, the objectives of the business continuity group are unlikely to be met.</p> <p>The SMT will be asked by 30/08/2005 to note the ongoing service requirements required to</p>	Governance and Risk Manager	A report was submitted to SMT on 5 March 2007 giving an update.	High	31 January 2006	31 January 2008

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	fulfil the initial completion of the plan and thereafter the ongoing commitments to training and testing and renewing the plans					

B – Review of Capital Contracts

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
3	<p>Contractor claims in the Campbeltown Community Project are potentially under estimated and the capital plan exposed.</p> <p>Closely monitor the progress of the project and consult with Legal and Protective Services.</p>	Project Manager - Campbeltown Community Project	<p>Following specialist legal and contractual claims advice, a proposal to settle the outstanding contractual claims has been presented to the contractor. His formal response to this is awaited. In the interim an updated financial position has been issued to the Strategic Policy Committee on 22 February 2007.</p>	Material	30 September 2006	Ongoing

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	<p>Various Council FSR's have not been complied with.</p> <p>The Education Service is to address all the non-compliance issues raised in this report. A questionnaire is currently in the process of completion by schools in order to gauge the extent of compliance.</p>	Heads of Service for Primary and Secondary Education	SC1:10 has been revised and checked by finance manager. It is due to be agreed by the education management team following the INEA follow-through on 21-23 March 2007.	Material	31 August 2006	23 March 2007
3	<p>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.</p> <p>The Treasurer at Hermitage has commenced this task. Education Service management are to review the position at other schools and roll out procedures across the Authority.</p>	Acting Head Teacher (Hermitage Academy) & Heads of Service for Primary and Secondary Education.	SC1:10 has been revised and checked by finance manager. It is due to be agreed by the education management team following the INEA follow-through on 21-23 March 2007.	Minor	31 August 2006	23 March 2007
5	<p>Surprise spot checks of GPF arrangements not undertaken by Education Service management.</p> <p>Management to arrange for spot checks of GPF arrangements.</p>	Heads of Service for Primary and Secondary Education.	Spot checks have been agreed with education finance and will be carried out in a new financial year.	Minor	31 August 2006	31 March 2008

D – Review of Cash and Income Banking

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
6	<p>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.</p> <p>These variances should be investigated further by management and a satisfactory explanation must be obtained. Any problems with the cash machines or turnstiles must be rectified immediately.</p>	Roads and Amenity Services Manager for Oban, Lorn & the Isles	Turnstile at Oban North Pier has been improved as much as it can without major alterations to the building. Options for Fionnphort turnstile are being reviewed with Facility Services.	FUNDAMENTAL	6 August 2004	30 April 2007

E – Review of Cash and Income Banking – School Funds Update

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
2	<p>GPF Committees need in some cases to be set up with parents and / or pupils as members as well as teaching staff and empowered.</p> <p>GPF Committees to be responsible for ensuring the revised Standard Circular 1.10 and School's GPF Constitution are complied</p>	Head of Secondary Education and Head Teachers	SC1:10 has been revised and checked by finance manager. It is due to be agreed by the education management team following the INEA follow-through on 21-23 March 2007.	MATERIAL	31 October 2006	23 March 2007

APPENDIX 2

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
	with and that membership include parents and / or pupils.					
3	<p>The review of controls and procedures surrounding the administration of GPFs at Secondary Schools arising from the school visits revealed that an element of misinterpretation may have occurred regarding recorded responses to questions set in the questionnaire.</p> <p>Each Head Teacher will revisit their questionnaire responses and where applicable prepare an action plan as to how they propose to address any non compliance issues with Circular 1.10 and over what timescale. They will prepare a progress update for the Head of Secondary Education for October 2006 with the aim of achieving full compliance by November 2006.</p>	Head of Secondary Education, Head Teachers and School GPF Committees	SC1:10 has been revised and checked by finance manager. It is due to be agreed by the education management team following the INEA follow	MATERIAL	31 October 2006	23 March 2007
4	<p>The requirements of Standard Circular 1.10 require review and updating.</p> <p>The present Standard</p>	Quality Standards Manager and Head Teachers	SC1:10 has been revised and checked by finance manager. It is due to be agreed by the education management team following the INEA follow	MATERIAL	31 December 2006	23 March 2007

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	Circular 1.10 will be revised by a working group headed by the Quality Standards Manager					
5	<p>Some matters arose from the review which although not directly contravening standard Circular 1.10 require further consideration. - The management of surpluses. - The presence of open GPF bank accounts with in some cases substantial balances of which management were unaware.</p> <p>The Quality Standards Manager and working group are to investigate and resolve these matters.</p>	Quality Standards Manager and Head Teachers	SC1:10 has been revised and checked by finance manager. It is due to be agreed by the education management team following the INEA follow	MATERIAL	31 December 2006	23 March 2007

F – Review of Contract Tendering and Vetting

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
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1	<p>Multiple customised select list spreadsheets in use, relying on the manual transposition of data from the Health and Safety spreadsheet of approved contractors.</p> <p>A communication to be issued to all departments advising that the Health and Safety list of contractors is the single source of authority for approved contractors.</p>	Health and Safety Manager	Discussions have taken place with Head of Facility Services and a revised pro-forma is under development to address these issues. Once pro-forma is completed and agreed, a meeting of all appropriate persons will be arranged to introduce this new format.	MINOR	30 April 2006	30 April 2007
3	<p>Accounts payable not being advised of new contractors prior to the receipt of contractors invoices.</p> <p>Include a provision for the requirement to communicate new contractors to ICT & Financial Services within the process specified in action 2.</p>	Creditors Supervisor	Discussions have taken place with Head of Facility Services and a revised pro-forma is under development to address these issues. Once pro-forma is completed and agreed, a meeting of all appropriate persons will be arranged to introduce this new format.	MATERIAL	30 April 2006	30 April 2007

G – Review of The Prudential Code

Ref	Action Point / Implication	Department / Head of Service	Explanation for delay	Risk Grading	Original implementation date	Revised implementation date
11	To facilitate transfer of asset information from a paper to a database system, a budget requirement will be necessary Requirements for a system be identified; options, including costs be investigated; the preferred system be implemented	Head of Transportation and Infrastructure/ Chief Asset Manager	This aspect of Asset Management is on hold as an in house system has been developed to hold information on property assets. Once this system has been evaluated a decision will be taken on the Council's future requirements for an asset register and at that stage a budget will be identified for the system.	MINOR	31 October 2006	28 September 2007