

APPENDIX 4

ACTION PLAN NUMBER	GRADE	WEAKNESSES IDENTIFIED	AGREED ACTION	RESPONSIBLE OFFICER	DATE OF IMPLEMENTATION	REVISED DATE	COMMENT/EXPLANATION
AUDIT SCOTLAND IMPROVING CUSTOMER SERVICES THROUGH BETTER CUSTOMER CONTACT							
1	MEDIUM	Councils need to commit to actively pursue a programme to manage customer service improvements as this is central to effective service delivery. Councils should improve how they research customers' opinion on service and make better use of feedback. Councils should improve performance measurement.	N/A	Head of Democratic Services and Governance	31 December 2005 31 August 2007, 31 March 2008, 30 June 2008, 31 October 2008	31 March 2009	The Council is about to conclude phase 1 of the customer service centre roll out and the process for change customer management theme has undertaken a customer survey and will be reviewing the strategy agreed in November 2006 in light of current developments. Customer Management will be taken forward to detailed design as part of the next phase of Process for Change.
GRANT THORNTON 2007-08 AUDIT - INTERIM MANAGEMENT REPORT							
7	HIGH	Financial Management and Budgetary Control The Council has not yet set out how it will measure and report efficiency savings generated and performance systems are not yet in place to measure outputs and outcomes to support the measurement of efficiency.	The Council should put in place mechanisms to record efficiency savings generated from the plan. Progress against the efficiency savings target should be reported on a regular basis to management and members. Management Response This will be addressed	Head of Strategic Finance	31 December 2008	31 August 2009	Draft recording and reporting arrangements have been prepared. However, the Improvement Plan has a commitment to revise the Efficiency Plan by May 2009. This will include revising the recording and reporting arrangements and incorporating the efficiency plan in Pyramid. This first report will be at 30 June with a report to Members in

APPENDIX 4

ACTION PLAN NUMBER	GRADE	WEAKNESSES IDENTIFIED	AGREED ACTION	RESPONSIBLE OFFICER	DATE OF IMPLEMENTATION	REVISED DATE	COMMENT/EXPLANATION
							August.
13	MEDIUM	Audit Committee Arrangements There is no annual declaration of interests for the 2 non-Councillor members of the Audit Committee	The non-Councillor members of the Audit Committee should make a similar annual declaration of interest as that required for Councillor members. Management Response Head of Democratic Services and Governance and Audit Committee Chair and Vice Chair - This requires the voluntary agreement of both the Audit Chairman and Vice Chairman. The Head of Democratic Services and Governance will discuss this matter with both parties.	Head of Democratic Services and Governance	31 December 2008	01 April 2009	The independent members have agreed to make a voluntary declaration and new regime will be in place from 1st April 2009. The voluntary commitment will be reflected in updated arrangements for the appointment of independent persons in the future.
GRANT THORNTON PROGRESS IMPLEMENTATION REVIEW - INTERNAL AUDIT							
1	MEDIUM	Scope of Internal Audit The Council's procedures for the prevention of fraud and corruption are detailed within the Financial and Security Regulations and include guidance for staff reporting suspected fraud. The guidance does not specifically detail the	The Council Should update it's 'guidance for staff reporting suspected fraud' to include specific reference to the role of Internal Audit. Management Response The Council Constitution will be amended to recognise the role of Internal Audit in the	Head of Democratic Services and Governance	30 April 2008	June 2009	The Council has now agreed a new arrangement for planning and it is intended to submit a revised constitution to the Council in June 2009

APPENDIX 4

ACTION PLAN NUMBER	GRADE	WEAKNESSES IDENTIFIED	AGREED ACTION	RESPONSIBLE OFFICER	DATE OF IMPLEMENTATION	REVISED DATE	COMMENT/EXPLANATION
		role of Internal Audit in fraud investigations.	investigation of suspected frauds.				
3	MEDIUM	Independence The Council does not operate with a single Head of Internal Audit position. This does not comply with the Code which recommends the appointment of a 'Head of Internal Audit'.	The Council should formally designate a Head of Internal Audit post. This would raise the profile of Internal Audit and would help clarify reporting lines and responsibilities within the department. Management Response This situation will be reviewed at the end of the Internal Audit Partnership.	Head of Strategic Finance	30 April 2008	30 April 2009	The Internal Audit Partnership ended on 31 March 2008, and the Council has now extended the agreement. The creation of a 'Head of Internal Audit' position remains under review.