

## APPENDIX 2

ACTION PLAN NUMBER	GRADE	WEAKNESSES IDENTIFIED	AGREED ACTION	RESPONSIBLE OFFICER	DATE OF IMPLEMENTATION	REVISED DATE	COMMENT/EXPLANATION
<b>A - REVIEW OF CONTRACT HIRE &amp; OPERATING LEASES</b>							
5	MATERIAL	Operational Services had produced an Internal Waste Prevention Action Plan which has fallen behind with its original implementation dates	Management is now taking steps to put the action plan back on course	Head of Roads & Amenity Services	31 December 2007 31 March 2009 30 September 2009	New date required	Workload issues have led to project Lead being reassigned.
<b>B - REVIEW OF COUNCIL &amp; COMMITTEE DECISION FOLLOW-UP</b>							
2	MATERIAL	An evaluation and assessment of the benefits obtained from the implementation of the recommendations arising from the Legal services Best Value Review has yet to be completed.	The Head of Legal & Protective Services should submit an annual report to SMT on the outcomes and benefits arising from the Legal Services Best Value Review. Legal Services should continue to monitor and assess the benefits of the partnership with Brodies by means of regular meetings. This should also be included in the annual report.	Head of Legal & Protective Services	31 March 2008 31 October 2008 31 March 2009 30 September 2009		Awaiting response.

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6	MATERIAL	Bridge of Orchy - Negotiations have been going on at least from 1996 to resolve the issue regarding access to a water supply. There have been ongoing complicated issues that have been difficult to resolve.	Legal Services to write to the owners of properties covered by the water supply. A report will then be submitted to the Business Day of the OLI area committee.	Head of Legal & Protective Services	31 January 2008 30 September 2008 31 January 2009 31 August 2009	31 January 2010	Purchase conditions not yet met, awaiting planning permission.
<b>C - REVIEW OF DEBTORS 2007-08</b>							
10	MATERIAL	It is unclear who is to carry out follow-up and write off of unpaid debtor accounts	Debtors Control should agree with services exactly who should do what in regard to follow-up & write off of accounts.  Revised procedures for follow-up of outstanding accounts should be compiled and issued prior to implementation of new system.	Head of ICT & Financial Services Exchequer Manager	31 January 2009 30 September 2009	31 January 2010	A report was submitted by the Exchequer Manager to the Corporate Services DMT in November 2009. Further discussions will be held between the Head of Legal & Protective Services and the Exchequer Manager to progress this.
<b>D - REVIEW OF INCOME AND BANKING 2008/09</b>							
6	MEDIUM	Balances per the bank statements and ledger are imported from the bank and ledger download sheets and	While the reconciliation differences are within acceptable levels, especially considering the complexity	Head of ICT and Financial Services	31 August 2009	30 November 2009	Bank Reconciliation module not yet live. Civica coming to set up live environment in early November and

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		checked to the actual bank statement and ledger balances. Also imported is the total of items not yet through the bank. The July reconciliation was signed off on 22 August by the Revenues and Benefits Manager. In the first 4 months of the year the Income Bank Account did not reconcile. Each month's difference was less than £1000 while the difference movement between months was less than £1200. The reconciliations were performed promptly	and volume of transactions, it should be possible and is highly desirable that differences are eliminated. As a new Cash Receipting system is being introduced in January 2009 and incorporates a bank reconciliation module to be introduced in August 2009 it is recommended that all prior differences are written off at that time to allow the implementation to be effected from a zero base				therefore will undertake write off after manual reconciliation of November.
<b>E - REVIEW OF PAYROLL</b>							
1	HIGH	The lists of authorised signatories have not all been countersigned by the Director or appropriate Head of Service.	The lists of authorised signatories should be issued to Community Services to be countersigned by the Director or appropriate Head of Service.	Exchequer Manager	31 August 2009	January 2010	The payroll supervisor has been reviewing the lists and has found that they need to be updated. The lists will be sent to the departments for updating.
<b>F- REVIEW OF THE PRUDENTIAL CODE</b>							
1	MATERIAL	The cost of the Campbeltown Community Project is significant and there would be	A post completion review of this project is to be carried out at the end of 2005/06	Head of Strategic Finance	31 March 2007 30 September 2007		Awaiting response

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		benefit in carrying out a post completion review.			30 April 2008 31 December 2008 30 August 2009		
<b>G - REVIEW OF THE RISK MANAGEMENT FRAMEWORK</b>							
1	MATERIAL	Operating procedures are to be finalised and issued to departments this will also offer an operating framework for departmental LCGs and presented to the Audit Committee for approval.	This is close to completion as the necessary documents have been prepared and will go to the next RMG for review and approval.	Head of Democratic Services and Governance	30 June 2008 31 October 2008 30 June 2009	Dec 2009	The risk management framework currently being used is to be reviewed and updated following the recent audit by KPMG. The role of the LCG's will be reviewed as part of that process and the updated Policy and Strategy document will confirm the role of the LCG's. The road map confirming the timescale for completion of the recommendations within the KPMG audit will be presented to the Audit Committee in December.
<b>H - REVIEW OF UNIFIED BENEFITS</b>							
1	MEDIUM	The roles and responsibilities for the duties of Back/Front office staff are not clear in regards to processing benefits	Service Level Agreement to be drafted for Unified Benefits and put forward to Senior Management for approval and implementation.	Revenues and Benefit Manager	31 July 2009	30 November 2009	Postponed until completion of external audit of service by Audit Scotland. The Audit has now been completed and an action plan formulated and agreed. Work has commenced on

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							the preparation of draft SLA between front and back office this month.
8	MEDIUM	There is not always suitable accommodation available for discussing claims confidentially.	This may be difficult to implement due to lack of space but management should endeavour to make alternative facilities available.	Head of Democratic Services and Governance / Head of ICT and Financial Services	30 September 2009	26 <sup>th</sup> November 2009	This will be addressed through the detailed design for process for change in so far as not already in existence