

Recommendations Overdue 30 April 2013

ACTION WEAKNESSES IDENTIFIED: AGREED ACTION: DATES : COMMENT/EXPLANATION: PYRAMID:
 PLAN NO: GRADE: RESPONSIBLE OFFICER:

DEPARTMENT CHIEF EXECUTIVE'S UNIT

SERVICE STRATEGIC FINANCE

REPORT NAME REVIEW OF CAPITAL ACCOUNTING 2009-10

4	There is a need to consider each asset class and the effect of the change in basis of accounting. In particular infrastructure assets require consideration from both a policy basis (renewals accounting or replacement cost?) and reconciling existing historical cost records with individual roads, bridges, retaining walls, piers etc. In addition the management accounting implications of the use of assets and their charge for use should be reviewed.	The AMSB should ensure that the process is included in its timetable and programme for 2010/11.	31 March 2011 31 March 2013 31 May 2013	The infrastructure code will not be a requirement until 2018, but when it comes into force we will pick up the recommendation as part of the implementation.	Superseded Head of Strategic Finance
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MEDIUM

REPORT NAME REVIEW OF TREASURY MANAGEMENT

1	The Treasury Management Practices (TMP) document has been updated and re-issued August 2012 but includes a number of tables and references which are not complete.	The TMP document should be reviewed and revised to ensure all tables and references are appropriate and complete.	30 April 2013 30 May 2013 31 July 2013	The TMPs will be updated to reflect any changes recommended by the Performance Review and Scrutiny Committee's review of the Annual Treasury Strategy.	Delayed but rescheduled Finance Manager, Corporate Support
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MEDIUM

DEPARTMENT COMMUNITY SERVICES

SERVICE CHILDREN & FAMILIES

REPORT NAME REVIEW OF GLENCRUITTEN HOSTEL

3	The reporting structure within Glencruitten Hostel is shared between Social Work and Education and at times Internal Audit found it difficult to establish where the clear lines of responsibility lay.	Clear lines of responsibility should be drawn up in terms of the reporting structure for management within Glencruitten Hostel. Review Hostel Management Group	30 March 2013 31 August 2013	Review will be completed by August 2013.	Delayed but rescheduled Head of Children & Families (formerly Deputy Head Teacher - Lochgilphead High
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MEDIUM

ACTION PLAN NO:	WEAKNESSES IDENTIFIED: GRADE:	AGREED ACTION:	DATES :	COMMENT/EXPLANATION:	PYRAMID: RESPONSIBLE OFFICER:
SERVICE COMMUNITY & CULTURE REPORT NAME REVIEW OF SPYDUS LIBRARY MANAGEMENT SYSTEM					
1	Regular checks are not carried out to confirm the integrity of the database files (eg to identify possible data corruption) MEDIUM	Periodic checking of the back-up data should be checked for completeness and accuracy.	31 March 2013 30 June 2013 30 September 2013	The migration of the data to the Civica hosted platform has been delayed due to them gaining new clients in Scotland but a project plan for the work should be completed in next 2 – 3 weeks.	Delayed but rescheduled Library Development Officer

DEPARTMENT CUSTOMER SERVICES SERVICE CUSTOMER & SUPPORT SERVICES REPORT NAME REVIEW OF CAPITAL CONTRACTS					
1	It was noted that 2 of the sample contracts had been authorised by an officer not included on the published schedule of authorised signatories. Investigation confirmed that the officer was approved to authorise and had been omitted from the list in error. MEDIUM	The published Scheme of Authorised Purchasers should be reviewed and updated.	30 April 2013 31 July 2013	Meetings arranged between Strategic Finance and IT staff to go over the D&I scheme and identify if it would be suitable to roll out across the Council have stalled recently due to year end pressures, but following discussions on 23 April a meeting is arranged for 2 May to agree the best way to implement a new authorised signature system.	Delayed but rescheduled Procurement and Commissioning Manager

DEPARTMENT DEVELOPMENT & INFRASTRUCTURE SERVICES SERVICE ECONOMIC DEVELOPMENT REPORT NAME REVIEW OF FISH LANDING DUES AND OTHER HARBOUR INCOME					
6	The timber operator is continuing to get the maximum 55% discount on charges under a five year tiered agreement approved by the Strategic Policy Committee in March 2002. The continuation of this maximum discount arrangement, which conflicts with the approved tiered rate, has not been formally ratified by the Council, and is not being offered to other dry bulk commodities such as wind farm goods HIGH	The current discount arrangements being applied should be ratified by the Council at the earliest opportunity pending the preparation of a full business case	30 June 2012 30 April 2013 30 June 2013	Discussions are in progress with the ATTG over the discounted rates their members receive. A further meeting takes place in May 2013. The conclusion of these negotiations are essential prior to submitting to Council for ratification. Further, a draft report on a potential policy for discounts to other users of marine services and facilities will be presented to the Executive Director of Development and Infrastructure Services in May 2013.	Delayed but rescheduled Director of Development and Infrastructure/Operations Manager Marine and Airports