

Recommendations Overdue 30 APRIL 2014

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

DEPARTMENT CHIEF EXECUTIVE'S UNIT

SERVICE	STRATEGIC FINANCE				
REPORT NAME	<u>AUDIT SCOTLAND - SCOTLAND'S PUBLIC FINANCES: ADDRESSING THE CHALLENGES. A TARGETED FOLLOW-UP REPORT</u>				
2	The council has produced an action plan to address the key points contained in Audit Scotland's report "Using cost information to improve performance" published in May 2012. The action plan is to be taken forward principally through the Corporate Improvement Plan project related to productivity and service improvement. No dates are included in the action Plan. There is a risk that each of the action steps is not accomplished within a reasonable timescale.	This will be taken forward on a number of fronts. Service prioritisation reviews will require an element of cost information to be considered. The Councils approach to benchmarking will require unit costs to be compared including the use of the SOLACE national benchmarking information. Progress has commenced within Roads and Amenity Services on developing service based financial performance measures and this will be reviewed and rolled out to all service and captured as part of the review of the Planning and Performance Management Framework.	31 March 2014 31 July 2014	Progress has commenced as part of the review of the Planning and Performance Management Framework. The timescale for this has been adjusted to bring it in line with timeline agreed by Council for developing and agreeing the approach to service review/prioritisation.	Delayed but rescheduled Head of Strategic Finance
	LOW				
REPORT NAME	<u>REVIEW OF BUDGET PREPARATION AND CONTROL 2012</u>				
2	Internal Audit found that training had been provided to Budget Holders; however, it was found that there was no regular training programme on financial matters for Budget Holders. This was identified as an area of improvement in the Corporate Performance Audits (BV2) undertaking.	All Budget Holders should receive regular training on financial matters with regular updates and refresher courses.	31 March 2013 31 March 2014 31 July 2014	This issue will be addressed through the Finance modules on the Argyll and Bute Manager training. In addition, finance staff now have regular engagement meetings, introduced as part of the budget monitoring improvements last year, which means they are in regular contact with budget holders and this will assist budget holders on financial matters. E-learning module to be completed but delayed until after the year-end.	Delayed but rescheduled Head of Strategic Finance
	LOW				

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REPORT NAME REVIEW OF CAPITAL ACCOUNTING					
1	The development of a comprehensive and overarching policy document in respect of capital expenditure, asset acquisitions, disposals and transfers, valuations and depreciation should be completed.	A Capital Accounting policy document should be developed and issued to ensure appropriate and effective management, recording and control procedures are implemented across all aspects of capital accounting.	31 December 2013 28 February 2014 30 June 2014	The policy document will be pulled together following completion of the unaudited accounts as a number of changes to the procedures have been identified during the preparation for the year end, the amendments will be trialled during the year end and the agreed procedures will be documented.	Delayed but rescheduled Finance Manager, Corporate Support
	LOW				
2	Procedures for the updating of the asset register, including records, reconciliations and supporting documentation should be documented.	Asset register updating procedures should be documented to ensure accounting records, processes and controls are appropriate and effective.	31 October 2013 31 December 2013, 31 March 2014 30 June 2014	Being reviewed as part of the preparation for the 2014-15 year end. The procedures will be documented as part of the year end.	Delayed but rescheduled Finance Manager, Corporate Support
	LOW				
3	The Council has appropriate valuation processes in place although the policy is not documented.	A Capital Accounting policy document should be developed and issued to ensure appropriate and effective management, recording and control procedures are implemented across all aspects of capital accounting.	31 December 2013 28 February 2014 30 June 2014	To be issued as part of year-end guidance/instructions. The policy document will be pulled together following completion of the unaudited accounts as a number of changes to the procedures have been identified during the preparation for the year end, the amendments will be trialled during the year end and the agreed procedures will be documented.	Delayed but rescheduled Finance Manager, Corporate Support
	LOW				

DEPARTMENT COMMUNITY SERVICES**SERVICE CHILDREN & FAMILIES****REPORT NAME NATIONAL REPORT ON REDUCING REOFFENDING IN SCOTLAND**

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1	Community Justice Authorities (CJAs) and Councils should work together to improve their understanding of the unit costs of different types of criminal justice social work activity and how these relate to the quality of service delivered. This work should be used to inform decisions on how resources are used and where efficiency could be improved. MEDIUM	Following the publication of the Audit Scotland Report the Council will, with it's partners within the Argyll, Bute and Dunbartonshires' Criminal Justice Social Work Partnership be seeking to establish a clearer understanding of the costs of CJSW services. Note: the Audit \Scotland report refers to indicative unit costs of supervision and CJ Reports which reflect a division of grant allocation against that heading by activity levels. This is highly unlikely to reflect the "real" cost of the service as, over several years the value of the community justice funding has increasingly lagged behind the cost of delivering the service. The relationship between the value of the grant and cost has further been distorted by the effect of the funding formula, rightly criticised in the report.	31 January 2013 30 September 2013, 31 March 2014 31 October 2014	The CJP will also closely monitor the Scottish Government commissioning of a review of unit costs within Criminal Justice Social Work. Unit costs being looked at by Partnership in preparation for the CJ redesign.	Delayed but rescheduled Partnership Manager/Service Manager Criminal Justice

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2	The Scottish Government, SPS, CJAs and Councils should work together, and with other relevant public and third sector providers, to improve how services to reduce reoffending are planned, designed and delivered to ensure that they: (each sub-action recorded separately) MEDIUM	The Council and partners works with the CJA to reduce re-offending. This is achieved within a Planning and Performance Improvement Framework drawing down from the National Strategy from the Management of Offenders, the CJA National strategic Aims and objectives and Area Plan, to create and implement a Partnership Strategic Plan focusing upon, five strategic Priorities which underpin the achievement of reducing re-offending. These are, Assessment, Supervision, Workforce Development, resource Planning And Commissioning and management and Performance Improvement.	31 December 2013 31 March 2014 30 April 2014 31 October 2014	Partnership finishing new Strategic Plan for 2014-2017 to be presented to Joint Committee in June 2014. Delays due to key staff being absent during 1st quarter of 2014.	Delayed but rescheduled Partnership Manager/Service Manager

DEPARTMENT CUSTOMER SERVICES
SERVICE CUSTOMER & SUPPORT SERVICES
REPORT NAME REVIEW OF SUNDRY DEBTORS

3	Due to errors being identified with invoices and credit notes, the NDR/Sundry Debt Agent physically checks all invoices and credit notes before they are despatched to debtors. LOW	Council staff that raise or authorise invoices and credit notes should be required to attend appropriate systems training in order to eliminate errors. Following the training, the NDR/Sundry Debt Agent should cease reviewing invoices and credit notes.	31 March 2014 31 October 2014	The delay to 30 October 2014 is due to the Systems Admin/trainer being unavailable due to long term sickness issues. Support is being delivered on an adhoc basis on an error exception basis.	Delayed but rescheduled Revenues Supervisor
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5	The Council does not pursue recovery of outstanding Community Services debts. HIGH	The Head of Service and Community Services Finance Team should ensure that clear criteria is in place for writing off or pursuing debt.	31 March 2014 31 May 2014	Sundry Debt recovery process, management information and write off process is being discussed with Strategic Finance Management. Clear documented protocols are being developed and will be implemented in line with paper due at DMT on 12/05/2014.	Delayed but rescheduled Revenues and Benefits Manager

DEPARTMENT DEVELOPMENT & INFRASTRUCTURE SERVICES
SERVICE ROADS & AMENITY SERVICES
REPORT NAME Review of Year End Stock 2013

3	No verification calculation could be undertaken at the Blackhill depot due to the irregular shape of the salt mound. Instead Internal Audit could only verify the receipts and of salt shown in the salt records. LOW	Irregular salt pile shapes should be reassembled to allow a verification calculation to be undertaken. This should be a continuous practice.	30 April 2014 31 May 2014	The exercise to clear and re-distribute the Strategic Stockpile, which commenced on 2nd April, was suspended due to other haulage commitments. An automated process is being developed which Records levels on a weekly basis	Delayed but rescheduled Contracts Manager –Development and Infrastructure
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