Governance, Risk and Best Value Committee

10.00am, Tuesday 5 June 2018

Response to GRBV decision on historic Internal Audit findings

Item number 7.5

Report number Executive/routine

Wards

Council Commitments:

Executive Summary

The purpose of this paper is to present the Council's response to the decision of the Governance, Risk, and Best Value Committee ("GRBV") in May 2018 in relation to historic Internal Audit findings.

Statements have been obtained from each Directorate that confirms their ability and capacity to address all the full population of current, historic and emerging Internal Audit ("IA") findings and their capacity to support delivery of the 2018/19 Internal Audit annual plan.

These statements are supported by a Council wide action plan ("Action Plan") that addresses the points raised by the GRBV decision, and confirms that services will prioritise workloads to ensure appropriate focus on implementation of their remedial actions.

The implications for Internal Audit capacity is under consideration by the Executive Director of Resources.

To ensure dissemination of the decision, the Chief Executive has also issued a communication reminding staff that scrutiny and mitigation of risks identified during internal audits is the responsibility of all to ensure reduced risks and improved performance, thereby protecting frontline services through the efficient use of finances.

Finally, a reporting format has been designed to support referrals of overdue Internal Audit findings to the relevant Executive Committees for their attention and follow-up.



Report

Response to GRBV Motion on historic Internal Audit findings

1. Recommendations

1.1 It is recommended that the Committee notes the Council's response to the decision on historic Internal Audit findings.

2. Background

- 2.1 Following presentation of a report on historic Internal Audit findings, a motion on the Council's approach and capacity for addressing both current and historic Internal Audit findings was agreed at Committee in May 2018. The terms of the agreed decision are attached at Appendix 1 for reference.
- 2.2 The decision included a requirement to consider the adequacy of resources in Internal Audit and requested the creation of a suitable reporting format enabling referral of overdue Internal Audit findings to the relevant Executive Committee for their attention and follow-up.

3. Main report

Total Population of Internal Audit Findings

- 3.1 As at 16 April 2018, there were a total of 86 open IA findings (High; Medium and Low). Of these, 39 (45%) were designated as being overdue.
- 3.2 A further 30 historic High and Medium IA findings have been reopened as overdue based on self-attestation by Directors and Heads of Service. A further 56 draft findings (approximately two-thirds of which are high or medium rated) are included within draft IA reports that are being finalised as part of the 2017/18 Internal Audit plan. Additional findings are also expected to be raised from three ongoing reviews that have not yet reached draft reporting stage.
- 3.3 Consequently, the Council will need to address a population of circa 170-180 findings, including 67 (circa 40%) that are presently overdue.
- 3.4 Note that this total excludes the 53 low rated IA findings raised between 1 April 2016 and 31 March 2017 that were not included in the Council wide self-attestation exercise. Directors will address these separately as the focus is currently on the high and medium risks.

- 3.5 Since the decision at the May Committee meeting, the following progress has been made:
 - 3.5.1 There are 67 overdue findings within the full population of 116 open and overdue findings. All 67 now have clear next steps and actions if they are not already recommended for closure;
 - 3.5.2 39 findings are with Internal Audit recommended for closure, pending validation of completion of the relevant management actions;
 - 3.5.3 72 findings are designated 'Will be treated in progress by Service Area';
 - 3.5.4 5 findings have been closed;
 - 3.5.5 All Directors have confirmed that they do not expect any adverse impact on Service Area workloads. This will continue to be assessed by CLT as the relevant actions are progressed.

Director Statements and Action Plans

- 3.6 Statements have been obtained from each Directorate that confirms their ability and capacity to address this population of IA findings and support delivery of the 2018/19 IA plan. Each Director has confirmed that they are satisfied with the Action Plan submitted for their Directorate and that they have sufficient resource to support closure of the current open and overdue IA findings, the emerging findings from draft IA reports and the planned 2018/19 audits.
- 3.7 These statements and the Action Plan address the points raised in the decision, and details how services will prioritise workloads to ensure appropriate focus on implementation of their remedial actions. The Action Plan is attached at Appendix 2. It should be noted that Internal Audit has not yet reviewed the adequacy of actions and timeframes detailed in the consolidated Action Plan given the tight timeframes for preparation by service areas and reporting.
- 3.8 A list of ongoing Internal Audit work within each Directorate is set out in Appendix 3.
- 3.9 The Chief Executive will be monitoring each Directorate's audit actions on a regular basis and this will continue to be regularly reported to CLT. In addition, challenge panels will be put in place to ensure that actions are being progressed.

Internal Audit Resources

3.10 The impact on Internal Audit capacity is presently being considered by the Executive Director of Resources.

Communication

3.11 To ensure dissemination of the decision, the Chief Executive has also issued a communication reminding staff that scrutiny and mitigation of risks identified during internal audits is the responsibility of all to ensure reduced risks and improved performance, thereby protecting frontline services through the efficient use of finances. This message will be reinforced by a further message from the Chief Executive in a video supporting the launch of the new IA follow-up system and rebranding in July, and training delivered by the IA team.

Executive Committee Referral Report

3.12 A reporting format has been designed to support referrals of overdue Internal Audit findings to the relevant Executive Committees for their attention. This is attached at Appendix 4.

4. Measures of success

4.1 Appropriate action is taken by Service Areas to address service delivery risks associated with IA recommendations that have not been implemented or implemented and not effectively sustained.

5. Financial impact

5.1 There are potentially financial risks associated with historic IA findings that have not been addressed. However, although these have not been quantified, they are not expected to be material as financial risk is also subject to review by external audit.

6. Risk, policy, compliance and governance impact

6.1 Risks identified by IA have not been effectively addressed and mitigated by Service Areas.

7. Equalities impact

7.1 Not applicable.

8. Sustainability impact

8.1 Not applicable.

9. Consultation and engagement

9.1 Not applicable.

10. Background reading/external references

- 10.1 <u>Internal Audit Historic Internal Audit Findings Item7.3</u>
- 10.2 GRBV Historic Internal Audit Findings Motion Item 7.3
- 10.3 Internal Audit Annual Plan Item 7.2

Andrew Kerr

Chief Executive

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11. Appendices

Appendix 1 - GRBV Decision

Appendix 2 – Action Plan

Appendix 3 – List of ongoing Internal Audit work within service areas

Appendix 4 – Executive Committee Referral Report

Addendum by the Conservative Group Appendix 1

Governance, Risk & Best Value Committee 8 May 2018 Item 7.3 – Historic Internal Audit Findings

Committee:

Requests Chief Executive to provide a fully populated version of Table 1 at Appendix 2 to the next meeting of GRBV detailing:

- 1) Audit Finding identified;
- 2) Current position of Audit Finding; has it been treated, ignored or whether it is no longer extant;
- 3) How each outstanding Audit Finding is to be treated to minimise the risk to the Council and the timescale in which necessary actions will be carried out;
- 4) The resource required by each Directorate to carry out the actions detailed at 3 above;
- 5) Any additional resource required by the Council's Internal Audit function to ensure that the actions identified in the paragraphs above can be undertaken;
- 6) Where any additional resource identified will come from and the impact of this on Service Delivery;

Further that a list of <u>audit</u> work being carried out by each Service is prepared and brought to each Committee so consideration can be given to what projects can be delayed or set aside in order to create sufficient time for staff to carry out the remedial actions required.

Reminds officers and Councillors that scrutiny and mitigation of risks as identified during internal audits is the responsibility of all to ensure reduced risks and improved performance thus protecting frontline services via efficient use of finances and therefore recommends:

that high and medium level findings which are not treated by officers in the timescale agreed with Internal Audit (overdue findings) are forwarded to the relevant Executive Committee with a revised report format which makes clear that it is the responsibility of Executive Committees to ensure that any high or medium audit findings within the remit of their Committee are dealt with by officers and risks appropriately treated or mitigated.



Moved by Councillor Mowat

Seconded by Councillor

Internal Audit - Open and Overdue Recommendations as at 13/04/2018

The objective of this document is to provide Directorates and Service Areas with details of all open and overdue Internal Audit findings.

The report will be produced on the 10th of each month (or nearest working day) with responses from findings owners required by the 15th of each month

Current volume of Open and Overdue Internal Audit Findings as at 29 May 2018

	Open 13/04/2018	Historic Re- Opened	Totals
Communities and Families	4	2	6
Health and Social Care	28	9	37
IJB	7	0	7
Resources (including Pensions and ICT)	23	7	30
Place	15	5	20
Strategy and Insight	6	7	13
Safer and Stronger Communities	3	0	3
Total Open and Overdue Findings	86	30	116

Reconciliation - Communities & Families

	findings	as at 13th	April 20	018		Service Area Code													
Unique	0	Project Name	Group	Issue Code	Rating	Finding	Business Implication	Recommendation	Agreed Management Action	Status	Due Date	Revised Date	Revisions	Status Update	Owner	Audit Contact	Treated	Additional Resource Requirements	Impact on Service Workload
CF1619 SS-3	CF1619	Complaints Process	Communit ies & Families	ISS.3	Medium	The Chief Social Work Officer conducted a review of compaints handling for accordary schools in 2015, and soweped the basic shield handling for accordary schools had been as the conducted accordant accordant accordant and the conducted accordant accordant and the previous 2 wars. 9 head teachers responded that they were unsure what type or level of complaint should be shared with the Advice and Complaints (Education) Service, and acknowledged that they had not followed the complaints procedure. Perhaps as a result of increased awareness of the complaints	Performance information is inaccurate as it does not include all Stage 1 complaints; There is a risk that complaints are not being reported / handled appropriately by the schools, meaning problems are not addressed early on and may escalate; Communitie	We recommend the Advice & Complaints (Education) Service issues guidance to schools on what is considered a complaint should be handled and recorded. This may be delivered most effectively through forums such as the Communities & Families Risk Group or Head	the correct date from will be reviewed, in consultation with the disker work opaging within brategy & hospit, to ensure that complaint information can be collected at an earlier stage in the process.	Overdue	31/08/2017	31/07/2018	Suggest to close	Amending was held on the 3 May 2158 with the Child section Auditor. Amen Lord To The 1 miles of the page 1 miles of the 1 miles of the 1 miles of the 2 miles of the page 1 miles of the 1 miles of the 1 miles of the 1 miles of the declaration organization and be logged on the Council wide complaints years (Capitard), finished procedures recorded and responded to as per the Council's complaints procedure. Andly Gray, Head of Schools and Utificing Learning agreed to accept the risk and is assumed that the Internacials.	Frances Smith, Advice & Complaints Officer (Education)	Lesley Newdall	With IA for validation	N/A	N/A
CF1621 SS.2	CF1621	GIRFEC Named Person	Communit ies & Families	ISS.2	High	There is currently no defined Named Person allocation or process for the contract of the contract of the secondary education.	There is a risk that without a defined process a +16 vulnerable person for receive the required support or assistance resulting in harm to them and reputational damage to the Council.	A named person, or persons, should be defined to protect this group.	This is in progress. Two "Getting it Right implementation Officers" are seconded to develop this work. The Trouge Process Service is currently being considered as being the service in which Named Process will be proceed for under 12s who have left where the process will be proceed for under 12s who have left where the process will be proceeded for under 12s who have left where the process will be proceeded for under 12s and the process will be proceeded for under the process of the	Overdue	30/03/2018	N/A		The timescale for implementation of this part of the legislation is still entire under and there is no local authority that has yet developed a specific for mande provision service. In the intention of children's services management to use existing services such as the Young provide this service of and when required. This will meet any statutory obligation.	Andy Jeffries, Interim Head of Children's Services	Anne Smith	Will be treated - in progress by Service Area	N/A	N/A
CF1621 SS.3	CF1621	GIRFEC Named Person	Communities & Families	ISS.3	Medium	Another the GOTET Legislation does not require documents of the GOTET Legislation does not require documentation of chronology in Wallbeire (Socreen (WC)). The control of the GOTET CONTROL OF THE GO	Lack of chronology in Welblang Concern (Magaing Concern (Magaing Concern) (Magaing C	A standard chromology in a major and a major and a major and a major and supported with guidance on the analysis of data, frends and supported of data, frends and supported of data, frends a major and supported and a major	1. Comment seconded staff will develop a template for controlled by the controlled b	Overdue	29/12/2017	Suggest to Close Suggest to Suggest to Close Suggest to Close Suggest to Close		1. Sugientential — Giunniology template was issued to activate in the 2017. 2. Implemented and Sociationi-C GREFC training is origine, 2018 primary, 11/23 secondary and 11/12 concluder year 11/12 co	Martin Genmell Martin Genmell Martin Genmell Martin Genmell Martin Genmell S. Andy Jeffriss / Maria Plant	Anne Smith	Will be treated in progress by Service Area	N/A	NA
RES160	i RES1605	Service Level Agreements with Outside Entities	Communit les & Families	ISS.1	Low	We reviewed the arrangements in place with 5 organization to which the example of the place of t	If service levels are not formally agreed with the other or or ganuation, here to ganuation, the common of the common of the common of the common of the council does not deliver services a separated by the Council does not deliver services as expected by the Council does not deliver services as perpendicular termuneration for services appropriate remuneration for services provided, and provided and provid	Service Level Agreements with the organizations to which the Courcil provides professional provides professional provides professional provides professional control of the Courcil provides and the Courcil provides and the courcil provides and the courcil provides and the provides provided key activities and deliverables, and the respective rolled and deliverables, and the counterpartly. Service Level Agreements should be for a definited produced and refreshed regularly to ensure that agreement should be resument that agreements should be remarked that agreements and the counterpartly. Service Level Agreements should be remarked that agreement and the counterpartly service.	Directions will resource that a service loved agreement (AL) has been established with all arms level of the control of the co	Overdue	30/11/2017	Closed		30/05 - Keith Irwin - Principal Solicitor has advised that the Edinburgh Leaure Funding Agreement has been issued to Edinburgh Leaure for agring. This sets out the terms of the agreement in the second the control of the agreement in	Alistair Gaw / Andy Gray	Lesley Newdall	Closed	N/A	N/A
CF1621	CF1621	GIRFEC Named Person 1. Arrangement s for Out with School Terms	Communit ies & Families		High	Out with term times, there is no process for the hander Person's head of establishment to be informed of the control of the control of the con	Current paratice issued to the risk that: Wellbeing support action is delayed particular action actio	Out of House Named Person Responsibility 1. A formal Service Level Agreement (SLA) A total Agreement (SLA) A total Agreement (SLA) A total Agreement (SLA) A total A	as not proselble to require named persons in school- person to be continuously sealable during school rolledly protice. Contingency planning is therefore required protection of the protice of the protective sealable of the context (ECC). Social Context also apparent with a lower threshold or referral to practice teams during school protice of the context seams during school protices. The following additional This City of dishburgh Charcel 3 seamed and the protices. Liver and protices of the protective should be implemented to support this protects will be implemented to support this protects. Liver the named protices of the protects. Liver the named protices of the protects will be included to the context of the context may occur over holding persons, they will cell as clinical participant of the context of the context of the context may occur over holding persons, the should context as a season of the context of the context will be established between \$1.4 and \$5.0 to ensure that information is suitable to latter than the first day of term. This will include a standard scene.	Historic	30/08/2017	1: Suggest to Close 2: 29/05/2018 3: Suggest to Close		1. Simplemented and Section-of- As part of Secting 15 sight emplementation Offices read in the business conditionally arrangements were communicated to the schools in advance of the summer holdstyn. Head of service for Schools in Michael Section 15 section with Communication 15 section	Andy Gray Andy Jettries		With IA for validation	WA	NA

								GIRFEC lead officer and child protection trainers								
CF16	21 CF1621	GIRFEC Named Person 4. Consent to share information	Communities & Families		recording the request for consent from Parents/Cares to have information regarding Wellbeing Concerns. In a number of files reviewed, consent was not recorded adequately. Whilst the current child protection training specifies the need to obtain consent the requirement to record the outcome of the conversation adequately is not highlighted.	possible to evidence that the proper procedure has been followed, in the event of external inspection or challenge. There is an inconsistent approach to recording consent across the school	Conversations 1. Where consent to sharing Wellbeing Concern information is	have agreed training content on the need to record all communication. 2. New combined paper work for schools and partners will be created, which allows for the clear recording of consent or, in case where consent has not been given, the reasons for this.	Historic	31/08/2017	Suggest to Close	1. Implemented. "The Getting It light Offices Is have worked closely with the Learning and Development worked closely with the Learning and Development of Contracts in Child Production to ensure the that there is a consistent ensurage in training regarding the use of MILMIN for recorded prices and learning precisional learning precisional has been incorporated into both Office of Contraction and between the Contraction of the C	Martin Gemmell	With IA for validation	N/A	N/A

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	gs as at 13th April												I		4400	I
Unique No	Project Name	Rating	Finding In discussion with Management, it was noted that there are areas of "shadow" IT (where technology is implemented and maintained without knowledge or	Business Implication	Recommendation	Agreed Management Action	Status	Due Date	Revised Date	Revisions	Status Updata 14/9/17: The Shadow IT Risk Assessment element has been marked as Closed – no longer applicable. A new finding has	Owner	Audit Contact	Treated	Additional Resource Requirements	Impact on Service Workload
			oversight from central IT Services) in operation at the Council. This poses an unquantifiable risk to the		It is recommended that a risk assessment be performed to scope the technologies and systems in operation across the Council that are not managed by certral ICT andress collowine this Senior.	The four elements to this recommendation are agreed. These actions also address the 3rd action in Finding 1 of the TT Disaster Recovery! Internal Audit Report (E/W1602) The proposed implementation dates are as follower.1) Risk assessment	Closed - no longer applicable	30/09/2017	13/09/2017		been created, as the existing action to determine the Studow IT exists cannot be determined by ICT alone. Support from Neads of Service is required in order to determine the full extent of the Studow IT estate—a new audit finding has been created. The remaining element jithe on-boarding processly, will remain open until the survey of the estate has completed and decisions	Carolann Miller, ICT Solutions	Lesley Newdall	Closed	N/A	N/A
CW1603155.3	External Valuerability Assessment	нуп	Control of an incompany material frequency of the date of an incompany material frequency of an incompany material frequency of an incompany material frequency of a proposed of the date of a incompany material frequency of a company material frequency of the date of a incompany material frequency of the date of an incompany material frequency of the date of a incompany material frequency of a incompany material frequency of a incompany material frequency	If the Council's areas of Yandow III's an area to team identified of on not have appropriate cortribin typica, where is an increased in that the system can be comparaised platform projection for dignified leading to the system can be comparaised platform projection for dignified leading to the sensitive of it data. This would incort graphical or equivalent or projection of distance of the council of council or distance of the council of	sendermonia to singui the schrollagine and options in secretion account the Coult and a not consequently consequently account to the consequently account to the County of the County of the County of the Management should determine, as a case of case to the County of the County of the County of the county of the County of the County of the County of the county of the County of the County of the County of the county of the County of the County of the County of the county of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the county of the County of the County of the County of the county of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the County of the county of the County of the County of the County of the county of the County of t	CT will review initial assessments provide by Service Assess and much agreement with Services Assess and much agreement with Services Assess and much agreement with Services Assess and Coppose is classificated by Services Assess and services and Services Assessment or Control and Services Assessment or Control and Services Assessment or Control and Services Assessment or Services Assessm	Not yet due	31/12/2018			Name have made about when ordered and so and and the trans- tion of the second and the second an	Carolann Miller, ICT Solutions	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N, JA
CW1603155.5	External Vulnerability Assessment	Medium	For projects that incode the implementation of me chanhologies of information management, the substitution of the control of the control of the Social Associates Statement's that ensure social considerations are stockedingly plot for project instation and Yolicay Impact Associates of the Social Associates Statement's that ensure social Social Associates Statement and Social Social Associates Statement and Social Social Social Social Social Social Social Social Social Social Social Social Social Social Social Social and systems into the Council's visiting end social Soci	Without a Design Authority in place, there is a risk that insues with new technologies and systems are not identified in a tilliny immaner leading to wasted massures, duplication of effort and project delays.	The Council, with the support of CGI, should implement a Design Authority that has appropriate support of the support of the support of technologies comply with the Council's security experimenter, solding comply with the Council's sucrety with the Council's strategic IT objectives.	The existence of a Casigo, Authority is a contracted requirement in the CCS contract. The creation of this Authority will be progressed with CGI as a menter of priority.	IA Validation in progress	31/08/2017			Mourch Update: A draft divigin authority terms of reference has been provided to M. This has been reviewed and comments shared with ICT.	Neil Dumbleton/LCT Enterprise Arthitect	Lesley Newdall	With IA for validation	N/A	NJA
MIS1601a/SS 2	Non Housing Invoices	Medium	A name group agree in opstance their prospective of contractions for regime elimitated to cost motions that 1,000. Any selective between the quotes and the contract in challenged from the substitute of their contractive from the contractive	There is a risk that the Council is not achieving best value on non-housing repairs and maintenance.	We recommend that a schedule of notes is built into the next non-housing contract framework.	The non-Hossing contractor framework will be ne- terolered assist 2017. The inclusion of destilled between the confidence of the confidence of the confidence of the confidence of the property of the process of the confidence of the process of the confidence of the	Overdue	31/08/2017	31/12/2018	36/06/2008	Action Chief Internal Auditor to meet PM Technical Operations Manager on discuss revised process and willdate that this action can be closed.	Murdo MacLeod, Maintenance Standards Officer	Lesley Newdall	With IA for validation	N/A	ца
MMS1601alSS.3	Non-Housing Involces	Medium	The agents such to finding in register has a finding to the register of the Asharon Wolfers 2000, I the register in lower 45 years old and is formed in its compactibilities and follow to be their Canacid registers. The register carried and. City one officer is able to use ASACO reporting functions, and more we applied to in Carporate in Engagery knew how its access with a compact of the compact of the compact of the Carporate in Engagery knew how its access the compact of the compact of the compact of the compact in Engagery knew how its access the compact in the compact of the compact of the looks the management information available to compact in Engagery than the volume and value of registers. It shis delivered our audit finduction is and in the compact of t	Lack of management information about the volume and value of non-housing repairs.	Management will not have ready access to accurate and establish information about the volume ancient of segment and remains are until NGBOs assigned and remains and remains and remains and NGBOs assigned and representation of CLFM has been designed, and every settled should be about to meet the new target implementation date.	It is a religipated that C-RTM will be in operational use pervisors being implemented on a reling programme there effect) in early 2021 with a non-Housing ASM implementation princess in place for FY 2013/TE	Overdue	01/04/2017	01/04/2028	31/08/2008	Andrea Charl Internal Auditor to man TM Technical Operations Wavegar to discuss revised process and validate that this action can be closed.	Peter Watton, Head of Corporate Property	Lesley Newdall	With IA for validation	N/A	NJA
						The Management information team will provide Security with a list of leavers each week. Security will deactivate passes.	Closed - Verified	31/03/2018	22/03/2017			Edel McManus	Oheeraj Shekhar			
						An expiry date will be set for all cards issued to temporary staff, agency staff and contractors at 6 months unless otherwise specified by the line manager.	Closed - Verified	30/04/2017	10/04/2017			Mark Stenhouse,Facilities Management Senior Manager	Oheeraj Shekhar			
RES1603ISS.5	Leavers Process	Medium	We selected a sample of 45 employees who left the Council in August 2016. Security passes held by 18 or those employees (40%) had not been returned or disabled.	Security passes could be used to fraudulently gain access to Council buildings putting sensitive data and mobile assets at risk.	Security passes should be collected from payroll and non-payroll leavers and returned to the Facilities Management Hub. We recommend that Facilities Management are also provided with a daily or weekly	All security passes which have not been used for 3 weeks will be deactivated on 1 April. Cantholders will need to contact Security to reactivate them.	Closed - Verified	30/04/2017	30/06/2017			Mark Stenhouse,Facilities Management Senior Manager	Dheeraj Shekhar			
			usau.	mount assets A 100.	But of leavers, so society gasses can be deacthwated.	All temporary passes will be deactivated on 1 April. Cardholders will need to contact Security to reactivate others.	Overdue	30/04/2017	31/03/2018	31/08/2008	Currectly, all non- CCC staff whether agency of FTC are given 50 day access after which the cast can no longer be used. For the company that manages the software distributes, have been approached to carry out an executive to purge the distributes and feasibilities and control to the control to carry out an executive to purge the distributes and certain with 6 morths secutively. This securior is falling to take 3 – 4 days and will however updating the entire distributes.	Mark Steehouse, Facilities Management Serior Manager	Dheeraj Shekhar	With IA for validation	N/A	N/A
			The successive respectable on the reasonable of the throughout an opposition in a color when staff of all levels are: was not of their risk management repossibilities; understand their responsibilities; and are motivated to act in accordance with their graphiculation it kill management framework. The Bak Function and GIO have delivered risk training to GMINT) and to GRIV Councillon. Terediscit (MINT) and to GRIV Councillon. Terediscit	The risk management embedding gap- below serior management level presents the risk that CCC may be	The Risk Function, supported by the new full-time CRO, should invest time and resource to embed risk management levil or the source stop and the supported to reflect on what contributed to the success of "buy-in" and education of the sesion team. Additionally, there needs to be programatic.	As identified, we are in an insthetiding shase with respect to the journey to develop it amanagement, respect to the journey to develop it amanagement. Price to transformation a nick steering group was in place whereby nick thampions' from each directorate could drive messaging the need for training and maintain momentum. With the substantial congressional entanges that amanagement was suspended and we are currently ne-establishing such supended and we are currently ne-establishing such	Closed - Verified	31/12/2016	25/02/2017			Rebecca Tatar/Principal Risk Manager	Lesley Newdall			
RES1608ISS 2	Risk Management	Medium	and care that this traving has been effective in executing buys in an electricating real term executing buys in an electricating real term executing buys in an electricating has not considered an electrication of the el	segment to a four section yet segment to significant charge, people case uninterformally rever to behaviours that are not in keeping with sepectation of the generic risk are risk that are not considered with CCC in its management approach. If it is keeping with the considered with CCC in a completed by self, there is a risk that staff's understanding is inconsidered with CCC in its management approach. If it is keep across all Directorates, key across all Directorates, key information may be missed or information may be missed or software in the considerate proformation may be missed or proformation may be missed or proform	Activities a depart and resident of the finance and additionally, there wends to be programity consideration given to the large numbers of staff consideration given to the large numbers of staff and finance of the construction of the control of staff and finance finance and supposed by the appropriate controllers. This consideration should be given as to which the training insufficient size of the staff and staff and the staff and staff and the s	For clarity two risk modules settle on the Council's classening site. One impacts and the other specific to CLC. We agree with the finding that the prent risk management models in not height from the perspective of specific messaging. Management will work with hit to example to only the single salined solution is accessible. With a currently reviewing the requirement of industria and essential learning throughout the Council. The	Closed - Verified	31/03/2017				Rebecca Tatar/Principal Risk Marager	Lesley Newdall			
			well as an internal controls module which teaches staff how to manage risks. These modules are available to everyone through CEC's interactive learning planform ("CECL"), however, there is no	templates are not used consistently across all Directorates, key information may be missed or reported incorrectly when consolidated by the Risk Function for	Delow senior management swit. Human Resources thould include risk management and internal controls training modules as part of CEC's essential learning, individual's scores from the end of module assessments can be used to confirm staff's understanding of their responsibilities. The system	latest timing for go-live is likely to be prior to the commencement of FYSR. The plan with HR will be confirmed shortly.	Closed - Verified	30/11/2016	30/04/2017			Rebecca Tatar,Principal Risk Manager	Lesley Newdall			
			training. Within CECIL there is also a generic risk management training module, designed by the external system provider. This is not CEC specific	Consosses by the sixt-sixton for CLT and GRBV. This undermines the quality of information present to CLT and GRBV. It makes management of risk and risk reporting less efficient and potentially less effective.	undentunding of their responsibilities. The system provider's risk management module should be removed to avoid confusion. In Iseging with policy, al service areas should use the CEC risk register template, with any other services removed to avoid inaccurate information being reported to CLT and GRBV and improve the efficiency of the aggregation and reporting process.	The 'different' risk regimer template was adopted as a temporary measure in Place as part of a learning exercise to prompt focus on cause and effect in the articulation of risks. This version is now being superceded.	Closed - Verified	30/11/2016	25/02/2017			Rebecca Tatar,Principal Risk Manager	Lesley Newdall			
			and there is a rise mat this insy cause communes amongst staff. From discussions with the Head of HR, we understand that all staff will be required to complete "executed learning when on-bearding and on an annual basis going forward. Good practice is achieved when IR have an important role in facilitating disk training as that if is considered applications of the execution of t	Manual risk management processes	Like V and improve the emotion of the aggregation and reporting process.	A training and communications plan invalving input from R4 and Communications teams was deathed within the last two years, however due to recognisiation of staff, teams and service delivery these plans had to be put on hold and will need to be The Risk Management team is cometly reviewing options with regard to a VSAC (Governance Risk and	Overdue	30/09/2017	30/08/2018	Aug 18	Report on revised Enterprise Risk Management Policy and Risk Appetite Statement to be submitted to Corporate Policy and Strategy Committee for approval in August 2018.	Duncan Harwood, Chief Risk Officer	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
			the time assumption to colors repetitive to the orbital colors and the colors and following benefits and the colors and following benefits with that if, amongs and following benefits with that if, amongs or inconsistent and following benefits and the colors and following benefits and following	are labour-intensive and require an increased reliance on interpretation and judgement? If there is a need to consolidate information based on different assessment criteria of formats. When risk Mil is collated on this basis, vital information may be mixed and not exacted on a timely basis. Use of an enterprise risk	CEC should consider implementation of a replacement	opiosis with negation to a local (purvertance size and Compilance) points in that in 64-bit anyupose for the Council. The new CIC context identifies the need to introduce such a solution by the Sammer of 2017. As such a business case will be developed in line with this chickal path. In the meanitime, talk registers for SMT and CLT are updated quarterly on consistently formatted spreadsheets and stored on a shared drive for version context.	Closed - Verified	30/09/2017	31/03/2018			Rebecca Tatar,Principal Risk Manager	Lesley Newdall			
RES1608ISS-4	Risk Management	Low	consolidate information and make it simple and efficient for user to update and analyse data. This	management system should increase the efficiency of collating and reporting data, and increase capacity to focus on analysis of fisk. Risk Management policies and procedures coupled with a consistent risk	systemised risk management tool to drive efficiencies and consistency in risk management practices and provide the opportunity to generate risk NII without the need for manual intervention. The business case for an enterprise wide risk management system.	CGC's Risk Management Policy is updated annually in December.	Closed - Verified	31/12/2016	28/02/2017			Rebecca Tatar,Principal Risk Manager	Lesley Newdall			
			system is not used consistently throughout Directorates and CTE will be withdrawing Covalient its early 2017. Therefore, a reasual and inconsistent approach to risk management is tikely to erase across (Directorates upon withdrawal. The risk management policy and procedure documents are dated February 2015 and March 2014 respectively dated February 2015 and March 2014 respectively	Management policies and procedures coupled with a consistent risk appetite statement form the foundations for a sound risk framework. If an organisation is going	the need for manual intervention. The business case for an extension wide fish management system should be propared and integrated with the wider IT change programme. In the with best practice, CCC fish documentation should be updated as soon as the new structure has been finalized, with updated versions communicated and circulated to staff.	The guidance set out in CEC's Risk Management Procedure is scheduled to be updated by January 2017 once the Council's new structure and associated risk escalation path has been clarified and confirmed.	Closed - Verified	31/01/2017	25/02/2017			Rebecca Tatar,Principal Risk Manager	Lesley Newdall			
			annel-sonary Justy and states Justice and respectively and do not reflect CETs current operating structure. These documents are also inconsistent with CETs in all appoints statement (plasted festions) 2004; For example, the categories of 'Ne's Considered in the categories of 'Ne's Considered with the categories of 'Neyes' in the policy and procedure could appoint statement are not considered with the categories of 'Neyes' in the policy and procedure documents, indeed, CETs' risk appoints statement explicitly refers to reputational and development? Progrementals in risks with his way on Eucladed in the	transwork. It an organization is goint through strategic change, its risk environment is also continuously changing. Therefore, armusi review and updaring of this information is important to ensure staff are provided with guidance and direction to manage risks in accordance with CEC's expectations and requirements.	communicated and concurred to statt.	Unitating the Blak Appetite Statement is scheduled as part of a broader exercise on embedding improved understanding and consistency around risk appetite and tolerance levels once the new CRD is in place. It was always considered that the risk appetite would be further refined after two years core the risk enaugement framework faul been embedded and maturity of the organisation had developed with	Overdue	30/09/2017	30/06/2018	Aug 18	Report on revised Entergrise Walk Management Policy and Walk Appetite Statement to be submitted to Corporate Policy and Entering Committee for approval in August 2018.	Duncan Harwood, Chief Risk Officer	Lesley Newdall	Will be treated - in progress by Service Area	N/A	NJA
RESDELESS.4	Property Maintenance	Medium	All works are now carried-code by Interwoods contractions, who we let in Surface Level Agreement flor example Lefty for ungers works). The contraction is not expended to report lead to the Facilities Management highdess where work is completed. Following Management highdess where work is completed. Following Management is place concepts and a position is not sometime. We not that the section of the contraction is not concerns if no action has been taken in regionar to proposed the position issue. We not that sectional different room review contractor involved management on position issue. We not that sectional different room review contractor involved in the contraction of the contraction	Reported issues are not addressed within agreed timescales. Outdanding jobs may not be identified, with a risk that high risk issues are not resolved.	Contraction should confirm when jobs are completed. Ountending jobs should be monitored.	The AC400 system does not allow recoding or reporting on completion until invalide stage. Contractors are asked continued to the policy conjection of the confidence of the AC400 stage	Not yet due	31/12/2017	01/04/2018		Committee Lightee: The sur of CAMM is resisted and regard to AMM was included prediction in all depended to the experimental in 18/2007-7 (open-not per data. The sur of CAMM is resisted in 18/2007-7 (open-not per data. The sur of CAMM is resisted in operational in time for the state of the new francial year on performance of the state of the new francial year on the state of the state of the new francial year on the state of the state of the new francial year open experiment with they state of the new francial year progressive with they state of the state of the new francial year progressive with they distributed in with regard progressive with they distributed in with regard progressive with they distributed in with regard progressive with they are with the state of the committee sharift, Segretarder Uplands key or suffice state committee sharift, Segretarder Uplands key or utility state of the state of the state of the state of the committee sharift, Segretarder Uplands key or utility state of the state of the state of the state of the committee sharift, Segretarder Uplands key or utility state of the state of the state of the state of the committee sharift, Segretarder Uplands key or utility state of the state of the state of the committee sharift, Segretarder Uplands key or the state of the state of the state of the state of the state of the sta	Murdo MacLeod, Maintenance Standards Officer	Lesley Newdall	Will be treated - in grogness by Service Area	M/A	MA
						Helpdesk staffing does not report to P&FAM but form part of the Business Support service, Business coefficiely and resilizence are like management responsibility. However, An agreed like of H&S W&WT them has been developed and its kused and reviewed annually to all Helpdesk staff along with SLA times for	Closed - Verified	30/04/2017	27/04/2017		The American De Made Court of Contraction States	Mark Stenhouse,Facilities Management Senior Manager	Lesley Newdall			
RES16159555	Property Maintenance	Medium	All against and maintenance with it moded throught. An activities Management helpfack. The history are a small, experienced learn familiar with the Concord's buildings and contractors, who are reaponable for prioritising and procuring tow-value works, and excalled higher value works to the stacking in president manager. There is no formal guidance available to Realize Management helpfack start on the season should be promitted.	Risk of loss of corporate knowledge if members of the helpdesk team leave.	Formalise glidance on prioritising and commissioning works to ensure consistency and continuity if staff leave.	actions/intendance. New Identifications S.A. are being developed as a more of the AMST conditionation would reserve which will get a date application to be highered and conserver or an evolution subject and conserver or an evolution of the subject and conserver or an evolution of the subject and conserver or and associated innecedus. These are subjected to be in acceptant to the price by AVST 2011 changing the first support with 10 cerember 2017.	Overdae	31/12/2017	31.12.19		Head FM was not part of the original AMS Peniew scope. A self- atmentation submission was completed in February 2018 which recommended this action be marked as no longer applicable. The development of new Head FM service 2.0.44 will be serve the versal Repairs and Maltenance contacts or reincreding reservice that is submissible to be completed by the 2018.	Mark Szerhouse, Facilities Management Serior Manager	Lesley Newdall	Will be treated - in progression by Service Area	NGA	NJA
RESI70115S.2	Edinburgh Shared Repairs Service	Low	The forces against to become a paperiors office with a single, include reposition for less discounterables withing a case or property size declarated to the size of the size	And that project documentation is inaccorate where duplicate recent in head color where duplicate recent who held disk that he project decumentation council for entireved.	Develop receifs management procedures with a class file absolute and maning cinvertions where whether the absolute and maning cinvertions where whether and controlled, file all believes the management of girld regions on a FOT would provide an of girld regions of a FOT would provide an project.	205 to a Second Manager has independent of Generative entiring enhaltening japper files and just of this properties in its insightening and properties and part of this properties. It is insightening to entire the control entered to the complete by Second 200. And the SET project with COS being diseased 200. And the SET project with COS being diseased 200. And the SET project with COS being diseased 200. And the SET diseased and properties of the SET project with COS being diseased to project and project to project and project to project and project to project to project to project to project to project to project to project to project to project pr	Overdue	28/02/2018	21/9/18		CTCS have allowed that the favor of on his included due to adolese principation of the violence and viol	ische Emron, GRS- Marage	Leslay Newdall	Will be treated - In progress by Service Area	N/A	N, JA,
			There are historic arrangements in place with external partner agencies such as the Police, or this eactor organisation to share space in Gound owned properties. However, most of these are not supported by formal laws agreements and next is not consistently charged. These agreements were created by indicial service areas and there is a		A review of existing shared property arrangements about the completed to identify Council properties shared with external organisation.	The Operational Estates team are also moleculing third sector trensacies account the Operational Estate. This will require the collision of information directly from establishment; jeth on her statisticately made direct arrangements with third parties, to copialize all instances and formalise these amongments. Given this team of completing this task, it is explained that this will called a recommendation of the task it, it is explained that this will talk around these years to complete.	Not yet due	31/10/2018			A Revised implementation date of 31/8/18 for upgrade and	Lindray Glasgow, Asset Strategy Manager	Obeeraj Shekhar	Will be treated - in progress by Service Area	N/A	NJA
RES1712HSS.1	Asset Management Strategy	Medium	lack of visibility of informal property sharing, arrangements. A there is no visibility of enternal property sharing a mangements with sestemal partier agencies, it is unclears whether opporprise security arrangements have been established to ensure Courcil states and rescend any protected. Wavering Courcil is one of the key projects where the Courcil states is correctly shared with an estemal titled party (COI) with plans to generate additional titled party (COI) with plans to generate additional control accounts. And of the property of the COI of the COI of the COI of the COI of COI o	Lack of visibility of the Council's shared extate arrangements and lack of formal security supporting them ould result in the Council's assets an record being compromised. Additionally, there may be opportunity to derive additional rental income from these arrangements.	For shared properties identified, it should be established which buildings one Council employees can access. Appropriate polytical security arrangements should then be implemented to prevent council assets and records from being compromised.	Its abotion, if a pair of our projectation is tree in christmening General Cash Protection Regulation, the information Governance Unit will be understaking a water of physical reviews to lawful a pair value of pair desired projects of the pair of the pair of the control of control and practices, facilities of pair value of access and dispass, and have information is stored and displayed, and the pair of the pair of the pair of the pair of the distingt from some the Council is easily have been identified with facilities Management, with planned with date to common claim this month. The neview programme will run for an initial 12-month price in the character is an access to the council is set to the council of the programme will run for an initial 12-month price in the character is not access to the council or the council or the project of the council or the council or the council or the project of the council or the council or the council or the decision of the council or the council or the council or the decision of the council or the council or the council or the character is not access to the council or the council or the council or the character is not access to the council or the council or the council or the character is not access to the council or the council or the council or the character is not access to the council or the council or the council or the character is the council or the council or the council or the council or the character is the council or the character is the council or the council or the council or the council or the character is the council or the council or the council or the council or the character is the council or the counci	Not yet due	31/10/2019			A Revised implementation date of 13/1/18 for signale and implementation of 50% will follow this ord this was implementation of 50% will follow this ord this was market. Second expected date for compilion 32/0/19.	Undary Glasgow, Asset Strategy Manager	Obeeraj Shekhar	Will be treated - in progress by Service Area	N/A	N/A
			and the design report, with costs and recommendation, was submitted to the Corporate recommendation, was submitted to the Corporate Leadening Team in August 2021. It is reserved as source that the new succely arrangements are implemented prior to finalization of the revised CGI lease.		Where formal motal agreements do not exist for shared properties they should be formalised and implemented plane appropriate it manishes income generated from these arrangements.	A review of the office estate is undenwy by the Operational States team to identify third party users and approach them to seek appropriete leases or Increast to allow them to coopy the premises and ensure the Council is appropriately reimbursed.	Not yet due	31/10/2018				Lindsay Glasgow, Asset Strategy Manager	Obeeraj Shekhar	Will be treated - in progress by Service Area	N/A	N/A

					Property inspections and repairs for investment properties should be recorded centrally to allow this information to be accessed when required.	All property inspections will now be recorded and placed on file with immediate effect. Notes of repairs and inspection notes for properties will be added so AlS system.	Closed - Verified	22/12/2017			Graeme McGartland, investments Senior Manager, Resources	Dheeraj Shekhar		NGA	N/A
			Our review of the controls established to support management of the levestment property portfolio identified the following operational control apps: \$4°C Spred leases requested for 2 investment properties could not be located. Additionally, records held on Alf are not filly up to date for all properties in the investment profolio, and no centralised recording of inspections and repairs in the internal records.	Records management procedures should be reviewed and refreshed to ensure that all files can either be located or retrieved from storage	Monitoring of repairs across the Investment property portfolio should be implemented to confirm that essential regains are completed in a timely manner.	Monitoring of repairs will now be restrice and an impaction carried out when the invoice is received prior to payment. Tenants are generally only all repairing and invaring leases and therefore repairs etc will be identified during either interior on Trial dissipation investigations. Structural survey searches in also looking at the vectorest proficiols.	Closed - Verified	22/12/2018			Graeme McGartland,Investments Senior Manager, Resources	Oheeraj Stekhar			
	Asset Management		nor investment property gomento. Noticiais reconst of property insepticions and regists are held by surveyors. The Head of Service has advised that this due to resource constraints. AGF on monitoring its performed to confirm that excessary repairs have been performed, with reliance placed on receiving involves to ensure that repairs have been completed. The Head of Service has advised that this is due to resource contraints. AGF the main layer.	upon request. The Inwestments team should ensure that the AS system is updated to include all current property details. Current and accurate property details. Current and accurate property details. cannot be extracted from the AS system for the Investment property portfolio. Information on Investment property condition may not be easily	Guidance should be produced on the acceptable timelines for agreeing new leases on rental properties	also looking at investment portrolio. A guidence good practice note will be prepared on treating on the releting and regoristion of new lesses, this will linclude process for an options apposisal of properties that have been vacant for more than 6 months.	Closed - Verified	22/12/2017			Graeme McGartland, investments Senior Manager, Resources	Dheeraj Shekhar			
8651712155.2	Strategy	Medium	performance indicator (KPI) reported and monitored by the investments team is the value of rectal income received. No KPIs have been established to illustrate the percentage of the investment postfolio properties that are leased and those that are	accessible, especially where surveyors have left the Council or are on long term sickness absence. Bisk that delayed completion of repairs is not identified where invoices are not	The KPIs regarded by the investment Team should be reviewed to include a specific KPI in relation to the percentage of the portfolio that has been leased.	than 6 moeths. Void rates on commercial property has been introduced as one of elevien KP1 by Strategy and Insight and reported for MRT monthly.	Closed - Verified	22/12/2017			Graeme McGartland, investments Senior Manager, Resources	Dheeraj Shekhar			
			currently uscast. It is therefore not possible to determine whether next for calls income generated across the portfolio has been optimized. ACC ONE Regal institute of Chartened duranyous SECQ algottomed without confidence rent remeals and regardations with heating. Negotiations can be weeked and are not always documented. Resources do not permit the orificers to be involved in all registrations, however all next.	received. Failure to record the need for essential repairs and resure they are completed will increase the risk of occurrence of health and safety related incidents. Risk that a property could remain vacant for a significant period and that potential metal income is not optimized.	Investment properties which have been vacant for more than six months should be reviewed to ascertail if other options would maximise returns.	A guidance good practice note will be prepared on timeline for dealing with the reletting and negotiation of one lease, this will include process for an options appraisal of properties that have been vacant for more than 6 months.	Closed - Verified	22/12/2017			Graeme McGartland/investments Senior Manager, Resources	Dheeraj Shekhar			
			evaluations and new leases are approved by an independent investments. Manager in line with applicable Council standing orders.		Records in the AIS system should be reviewed to ensure the information recorded for each property is up to date, complete and accurate.	All property inspections will now be recorded and placed on file with immediate effect. Notes of repairs and impaction notes for properties will be added to AS system.	N Validation in progress	22/12/2017		Current position as at 20(92/18 - IA validation The service area has confirmed that the management action has been implemented, internal Audit will complete a wallshrough before the action can be closed.	Graeme McGartland, Investments Senior Manager, Resources	Dheeraj Shekhar	With IA for validation	N/A	N/A
			The Property and Asset Management strategy presented to the Finance and Resources Committee in September 2015 introduced the concept of the corporate landlord. The actions required to develop the concept are still in progress. These include development, finalisation and implementation of: Taxes of alsoence for the records suitabilities.		The plan will also record those areas where implementation is dependent on completion of actions by other Service Areas.	A project plan for the development of this information, brighty together the various on-going strands of work, will be produced. This will set cot dependencies (including other service areas) and risks, and will be incorporated which the Property loaned governance with regular updates. It is also proposed to present this repolity but a least Management Grasses (loans).	Closed - Verified	29/12/2017		Current Status as at 19/01/17 - Chosed Verified A FAGT model has been produced to apply indexed lifecyclic costs across the portfolio. Eurolean cases have been produced for the projects within the portfolio as well as a process for principling requests. Guidfinithe have been added to the OSB for alternations to property and a FAMC from created (this is due to	Lindsay Glasgow, Asset Strategy Manager	Dheeraj Stekhar		N/A	N/A
RESU712HSS.3	Asset Management Strategy	Low	development, frailsation an adrigatement aton of: Terms of antiferror for the recepts patabilished Asset insentiment Groups. The content of enrangement inferration packs to be provided to Localities Leadership bears. Finalisation of locality property requirement. The process supporting, and responsibilities for, preparation of business cases for all ower property development requests for submission to Asset Investment Groups and the Property Board. Early indeeded property lifecycle requirements of the property and the processor property Board. Early indeeded property lifecycle.	Progress with implementation of the Operational fixture supects of the properly and suser management strategy cannot be formally manitored or tracked.	Regular progress updates against plan will be provided at appropriate governance forums. This could include Serior Management meetings, Asset Management Strategy project meetings; or the Property Board.	procuming offers ferroics areasy, and read, and we see succeptorated within the Property South governance control of the Property South governance the mostly for the Asset Management Enringing Sound. The pies well reflect compression seems for many glosses, the pies well reflect compression seems for Corpups has been droided and in it her process of being approved at each departmental JAC meeting, SAC Seas approved at each department JAC meeting, SAC seas approved at each department JAC meeting, SAC seas approved at each department JAC meeting, SAC seas pagin pagin season in the season of the need steep in SAC model, developed with Enrance, is a slow screening calculating SAC to Meetin Zection of Saccial section in SAC model, developed with Enrance, is a slow screening screening season se	Closed - Verified	29/12/2017		Current status as at 20/02/16 - Closed Verified Minutes has been provided to IA confirming agreement of the AGS terms of reference. January Updatable rents have been produced and discussed at each of the Asset Inventoring groups, IA require conformation that these have been agreed by each of the AVGA.	Lindsay Glasgow Asset Strategy Manager	Dheeraj Shekhar			
			costs across the portfolia. A process for receipt, assessment, and prioritisation of requests for property space from Service Area. Whilst there is clear evidence of progress in each of these areas, there is no defined project plan or roadmap to support delivery and oversight of the renaining Operational State augent of the wider property me occurriculars ameritant or sevent the Lource of the occurriculars.		A project plan or roadmap detailing the remaining Operational State actions and timeframes for completion should be prepared.	planning.BCC The identification of locality office accommodation requirements is mile-way through a two-morth assurance, with requirements identify by the end of October and detailed models to be completed in November.BCC A change request process for property changes has been developed and will be implemented in tandem with the Igo-live' date of the	Overdue	29/12/2017	N/A	Evidence/response: has been provided to IA. Action: IA to validate	Lindsay Glasgow, Asset Strategy Manager	Oheeraj Shekhar	With IA for validation	N/A	N/A
RES1712ISS.4	Asset Management Strategy	Low	and Salviul and Goold specifies that a staget of 10% of the condition surveys completed by Salviul and Goold's esternal surveysors are to be reviewed by the Gourcilla confirm that the quality of surveys meets. Council expectations. To date circa 5% of condition surveysor completed by the external conditions nurveys completed on the external conditions that been reviewed. Although the surveys samplet and reviewed by the Council have found the surveys samplet and reviewed by the Council have found the surveys to the choosegal and the reported found the surveys to the choosegal and the reported found the surveys to the choosegal and the reported found the surveys to the choosegal and the reported for the relationship to the choose of the council have the council have the condition of the council have the council h	Insufficient independent oversight of surveys performed by third parties and Council employees could result in failure to identify issues with quality or the estimated cost of repairs.	The volume of independent review of third party surveyors performed by the Council should be increased to meet the 10% target to ensure that any system issues with the quality of the surveys is sideraffied and resolved. The review performed should ensure that survey grade applied join a solice of 1 to 10 accusantly reflects the condition of the property and the costs associated with the region.	Surveys were completed in mid-September 2017, with the quality assurance process well underways. Any surveys identified as incompleted between identified cooks and condition grade are being returned to the third party for further assessment. With but new sulf-did instances where the condition grade has been adjusted to oreflect the level of spend required. A full EDX sample will be completed, along with scrutiny of any other oblivious anomalies.	Closed	22/12/2017		Current Status as at 20(02/2018 - W inhibition Reports reviewing the condition surveys completed by external constructions have been provided to internal Audit. Internal Audit have requested additional information regarding how the losses identified have been remedied.	Lindsay Glasgow, Asset Strategy Manager	Obeeraj Shekhar	Closed	N/A	N/A
				SCC Blok that the full property	A review of the properties recorded on AIS should be performed to confirm that the full estate has been adocated to either the Insentments of Operational Estate property portfolio.	The majority of assets have been ascribed to either investments or Operational Estates. There remain a number that are more difficult to categories and it proposed that the two tears will meet to apportion these to the correct team by Christmas 2017. This works information will be added to the MS system,	Overdue	29/12/2017	N/A	Business case update shared with IAIn December 2017 and signed off by IA.	Lindsay Glasgow, Asset Strategy Manager	Oheeraj Shekhar	With IA for validation	N/A	N/A
RES1712HSS.S	Asset Management Strategy	Low	tine Auter Importance of the Council full property portfolio, but does not have the functionality to record the allocation of the properties between the investment or estate portfolios. The Logotech system used by finance in populated from the ALS system maintained by composite property. The ALS system currently being replaced on a staged basis by the Computer Model Scaling Maragement (CAFM).	portfolio has not been accurately allocated to either the investments or Operational fixture portfolio, and that unallocated properties are not effectively managed. SeC fisk that the AS, CAFM and Logotech systems are not fully and accurately populated with details of the Council's property	Prior to the transfer of the source data feed from AGS to CAFAI, it should be confirmed that the CAFAI system includes the full population of property data, with the correct allocation of properties between the estates or investment portfolios.	which will subsequently freed CAFM when the data is migrated from AIS to CAFM.	Not yet due	28/12/2018			Lindsay Glasgow, Asset Strategy Manager	Dheeraj Shekhar	Will be treated - in progress by Service Area	N/A	N/A
			system. The expectation is that the data source for Logstech will transfer from AG to CVFM when the nelevant CAFM module is available.	portfolio, with a potential impact on the value of fland assets included in the financial statements.	A reconciliation between the property data recorded in the AIS and CAFM systems should be performed to confirm completeness of the property data held in CAFM and ensure that togopton accountely reflects the value of the entire Council estate	The implementation plan for CAFM will include a quality assurance process to ensure that all data is correctly aligned between systems, in order to Feed the Logatech system with complete details of the entire Council property base. The timing of this relates to the go-live date of this module of CAFM. In the manning, the full Council database confiness to be held on AK.	Not yet due	28/12/2018			Lindsay Glasgow Asset Strategy Manager	Oheeraj Shekhar	Will be treated - in progress by Service Area	N/A	N/A
RES17126SS.7	Asset Management Strategy	Advisory	It has been identified that there may be a lack of overlight regarding security arrangements supporting the left of Council properly for out of hour! leaves (for example, her of school halfs for evering community left). It is understood that a draft Facilities Management Envice Level Agreement is currely being prepared that will surfused amonism of security and instinctal services will reviewed the arrangements in join ow this. S	If Council properties do not have appropriate internal security arrangements in place, the Council's assets and necords could be compromised due to out of hours letting arrangements.	The Facilities Management SLA should specify the minimum security arrangements required to support out of hours lets of Council properties and protect Council assets and records.	The SLA – and accompanying Services Portfolio Matrix (SPN)—will detail the regularment for security staff to have a thorough understanding of the layout, working and management knowledge of each building and its functionality. These will be immaged and monitored through the state position of though the key building staff and expenses of the staff of the	Overdue	28/02/2018	N/A	This has been implemented and sustained.	Andrew Field, Interim Operations Manager	Oheeraj Shekhar	With IA for validation	N/A	N/A
RES1605HSS.1	Service Level Agreements with Outside Emities	Low	Wile reviewed the arrangements in place with 5 cognisions to such the Council provides professional services. Organization fervices providend0515,5 Feet Lorban Valuation joint BoardPayroll servicesAccountary servicesInternal Audit 20,10055Ches Accountary or servicesInternal and procurement InsuranceTheasury management Service Audit Psychologist services22,355Corban & Borders Community Justice Authors/Securitary.	If service levels are not formally agreed with the other organisation, there is a sixthat: There is reputational damage and increased resource pressure if the Council does not deliver services as expected by the counter granty. The Council may	Service Level Agreements with the organizations to which the Council provides professional services which the Council and one of existal their Hoses should be reviewed and one existal them should additionable, and the respective mins and responsibilities of the Council and the counterpant, Service Level Agreements should like for a defined protect and refreshed applicat for misses and Langued services and Charges remain appropriate.	Direction will ensure that a service level agreement (DLA) has been established with a arms level agreement or progressions (SLA) that they support. The SLA should not out all services provided and received by the Councel, by a statistics and deliverable, such a service and output of the representation rates and responsibilities of the Council and the received print the services and deliverable, such that has come the country of the agreement selected to have a core service. The services are services and the country of the services and charges remain appropriate.	Overdue	30/11/2017	Jun-18	SAS with ALEOs for which Resources has agreements are now in place with only the Royal Edichurgh Military Tation to be signed.	Stephen Moir, Executive Director of Resources	Lesley Newdall	With IA for validation	N _c (A	N/A
	Outside Entities Review of City of		services/bymentainternal Auds122,000CCC HoldingsAccountancy services/20,000Royal Edisburgh Military TattocPayrOil services/freasury managementintennal Auds11,500 There was a surrent Service (see/a Persenent ISA Alin rakes with While the Council has a number of standing orders	repursación carrulge and increased resource pressure if the Causacid desire resource pressure if the Causacid desire not deliver sentions as separciar bet causacia partir. The Causaci may not receive appropriate remuneration for sentices provided, and Arrangement in place may not be appropriate or may conflict with other Council dislate. The Council dislate. The Council dislate.	1. (a) Create a central team that has cross	the second that the finding of the edition of				Action: Head of Figures to confirm position of REMT SA. REMT SLA was submitted (signed) to IA on 28.5.2018					
RESD601	Ednburgh Council Contractor Management Arrangements 1. Supplier management	Hgh	procurement, there is no overarching strategy and/or policy in place for the control and management of contractors/suppliers. The standing orders in existence have been developed to meet various needs that are being identified as the procurement process becomes more robust. There	subcontractors operate to acceptable standards in all aspects of their performance including quality of work, financial cost and fish management. Failure to satisfactorily monitor contractors could result in and maintenance are inaccurate; and maintenance are inaccurate; and	the different facets (Financial, Operational and Sisk, plas Policy owners for HBK, data protection, resilience, etc.) of the control and management of constactors/suppliers. In the interest of consistency, we recommend that the current procurement team is augmented to be able to perform this additional	In projection to use image with or standing with or standing with the following the implementation of a Council-wide approach to Contract Management. The establishment of a dedicated rean to facilitate the development of a dedicated rean to facilitate the development of an overarching strategy and architecture to define common processure, best practice and to support management and reporting on a tiened basis was proviously approved by CLT and will support the previously approved by CLT and will support the PRAM budget for 2006/17 will be closely monitored.	Historic	31/12/2017	N/A	With internal Audit for Framework to be validated. Evidence submitted for internal Audit to review.	Finance - Commercial and Procument Services		With IA for validation	N/A	N/A
MIS1601	Non-Housing Invoicing 1. Budgetary Impact	Medium	We inspected a sample of 60 charges to Corporate Property by ISS non-housing for repairs and maintenance to operational property. We identified:	The budget allocation for repairs and maintenance in 2016/17 is likely to be	Property should be monitored closely during 2006/17. The budget for 2017/18 should be rebased using 2006/17 actual expenditure on repairs and maintenance (R&M), given that recorded expenditure.	The RBAN budget for 2006/17 bills closely monitored as services are now procured direct from suppliers and an imbedded due diligence process has been developed. This will inform the budget setting process but it should, however, be noted that this has X fireward to Counter was training recording.	Historic	31/03/2017	30.6.18	Action: Chief Internal Auditor to meet with Banking and Payment Services Manager to finalise.	Legal and Risk – Audit		With IA forvalidation	N/A	N/A
CF1519	Resilience Planning 2. Significant Occurrence Training	Medium	we wince 1s schools as part of the school assumance plat. At least one member of the school management team had a thended significant occurrence training at all but one of the schools. However, not all members of the school management team had attended the training at 6 schools. The significant occurrence training is mandationy for	Staff may not be aware of their roles and responsibilities if a significant incident occurs. If Communities and Families are unable to identify staff who have not received training essential to their role and/or legally required.	Deputy head teachers, head teachers, or business managen who have not yet done so should attend the significant occurrence training course this academic year. Completion of mandatary standing should be monitored and action taken when non-compliance is identified.	internations is underway. In the insurface: A communication will be circulated by the Head of Schools and Lifelong Learning to instruct that any member of staff due to attend the significant occurrence workshop must do so. Attendance as a simificant occurrence workshop will	Historic	30/06/2016	N/A	Action has been completed from a Resources perspective.	Communities and Families should no longer be showing as open on Resources.		With IA forwalldation	N/A	N/A
	Review of Management Information Quality within Facilities Management		A CARM, Technology Sorge updates (MCLoud), was extended by Cooperate Property to provide a fully integrated property system in order to increase a peraidonal efficiency and gravulle improved Management Enformation reporting, Mouveur, the Council has not been able to implement CAPM in the internaciate supercind due to a number of friction, including linear coloring the required source data, moustling time supported benefits being delayed.	surrounding their property portfolio CEC are at nisk of not maintaining its portfolio effectively or efficiently, potentially resulting in risks to the safety of the staff or public; Corporate Property do not have robust Management information and sea at this of monitone procedure that was at this of monitone procedure that was at this of monitone procedure.	Undertable a cost / bewelft eview of the CAFAE project plan, prioritising deliverables with the greatest benefits. Singap with the Data Council and wider information Governance Unit, to develop an agreed data reference document of information and data required to effectively non the CAFAE system and provide a single version of the "Nath" to Corporate Property	tem University of the Section of the									
CG1513	Data architecture is not being managed within Facilities Management and the wider Corporate Property department which is delaying the CAFM implementation	Hgh	Phase 1 of the CARM project has not yet been fully implemented with only City Chambers and Wasseling implemented with only City Chambers and Wasseling Court currently support the yetter. Plants a Jians to deliver a certair inconfiling system to support the delivery of facilities management for all operational buildings. This has been delayed primarily due to a section of the control of the con	are at risk of producing reporting that is inaccusted, inconsistent and/or inconsistent and/or inconsistent. Corporate Property are using staff resource inefficiently, i.e, too much time being spent collating the required data to produce report; and	o included in the inflerence document, for each stricture, though be a technical definition, a business definition and a definitive source; Develop a regular freed of outgoing data from CARM to the Business institutioned team to allow the creation of deshboard reporting on Facilities Management;	Nully resourced and prioritised, sa part of the dislivery of the wider programme. In this content, new overlight and direction has been introduced to ensure robust project management to accelerate delivery. 34 Fairs Forum 1 earn made up of CEC shift from each of the Corporate Property services areas, has been created and is diving forward the CEPs.	Historic	30/06/2016	N/A	Risk accepted / action complete – Risk Acceptance Template completed on 22.5. 18	Property and FM		Risk Accepted	N/A	N/A
				CCC are not realising the benefits expected from the implementation of the CAFM system:	Provide verification to and gain sign off by the Data Council for the counct and accurate source of data	project management, consultancy and training support from TF will ensure an accelerated delivery plan. The Data Forum team meets every 2 weeks with the initial									
	Review of Management information Quality within Facilities		Corporate Property are unable to produce robust reporting due to numerous data quality issues, both within its own data and also within the wider Council data it was consistent of the council data its unable inconsistencies in reporting are often caused by staff that do not fully comprehend the need for accuracy when capturing data. A good example is the multiple seams that input data into the finance system. These believation does not enderstand the pattern. These believation does not enderstand the	Poor data processing and quality assurance is leading to incorrect allocation of costs through misuse of cost code data;	Council for the convect and socrates source of data within this Corporate Poperty data inference document; Corporate Property data intervand, to raise data quality concerns to the Data Council for centralised management and resolution; and Data Council to promote the need for accurate data enterly/concerning coast IID Previously.	The AMS proposes that the data cleansing and validation exercise is fully resourced and prioritised, as part of the deliumy of the validar programme. If Add storal resources to be proceed to previde				Risk accreted I action complete. Risk Accretance Template					
CG1513	within Facilities Management 2. Data Quality	Medium	system. These includeduals do not understand the importance of using the appropriate cost code and have on occasion reported staff remaneration against a building code or recorded building costs against a team code. Other examples include morns being recorded as building or a single total track being recorded as a two separate buildings. There is no evidence that these issues are being	Staff time is being incurred to correct errors to ensure accurate data, resulting in these staff being washle to anotherable other more valuable activities; and As data is not completely accurate the Council are at risk of making	enthylprocessing across all Directorates.	additional project management, training and consultancy support in the areas of data cleaning, validation, migration, system interface builds and performance reporting requirements etc. Teams across the Corporate Property Division have been tasked with cleaning existing data, e.g. all estates.	Hatoric	31/03/2016	N/A	Rak accepted J action complete. Rak Acceptance Template completed on 22.1. 18	Property and FM		Risk Accepted	N/A	N/A
			naised to the central information Governance Unit and managed across the organization. There was no evidence of procedure manuals or other documentation found which instructs Corporate Property staff on how to produce the current suite of Management Information reports.	inaccurate management decisions based on inaccurate, inconsistent and/or incomplete reports.	Corporate Property should document the procedures used to create all current reporting used within Facilities Management; A training program should be introduced within the	date that is recorded in ALS Al-Action Tracks now in place within the SAA treas which is reviewed and moditioned an a weekly basis. Did to sall with language to be recruited within Composes Progress for CAPAS. O'R specific fait of performance indication to be reported out of Toutou plots Planes I. Elidentify and assets current by 1's and implement in graphs and the same of the specific progress of the same of									
CG1513	Review of Management information Quality within Facilities Management 3. Management information broduction	Medium	Consistent reporting procedures are not in place and reporting activity is carried out by staff that have not received raising in the production of Management information. Specifically there is no evidence of training on Cognou, the Councils' main Dashboard tool. There was no evidence to suggest that the	The lack of documented procedures increases the risk of "key man" dependency on Mi production and the risk of generating multiple MI reports which are contradictory. The devolved nature of MI production and lack of training on Cognos	Corporate Property to develop skills with the Cognos dashboard tool; and A benefits analysis should be undertaken, to consider implementing centralised reporting in conjunction with the faultess intelligence team, with a view to ensuring that Management information is consistent, robust and easily accessible.	are certain a strangement at to the production of such Phit. The creation of performance specific rates and responsibilities will form part of the AMS Review which is currently in progress. If investigate the potential for developing a denamic	Historic	30/06/2016	N/A	Bluk accepted / action complete. Bluk Acceptance Template completed on 22.5.18	Property and FM		Risk Accepted	N/A	N/A
	information Production could be more efficient		certifilation of MJ production has been considered, which would allow controls and efficiencies to be implemented, reducing the risk of duplication of effort and conflicting reporting, as well as also improving the efficiency of production.	and lack of training on Cognos increases the risk of the Corporate Fropeny generating multiple MI reports which are contradictory, and increasing the efficiency in the cumen MI production process could increase the capacity for Officers to perform other roles.		interface with Oracle / Aggresso is order to capture all framon data in TcO and. If It correctly have be interface is with Aggresso with other cleans and CCC are in discussion with TF to understand what they are and what they do so that this opportunity can be brought to the table with Finance / SP project. If A dringer request to CSI will need to be initiated with it will be not an order to be the control of the control									
			Contributions received must be regald if ungent within timescales designated in the legal generator. Timescales vary between individual agreement, but contributions are generally refundable with interest if next utilized within either five or ten years from the date of payment (or date of commencement or completion of the development). The legal agreement generally stipulates that it is the empossibility of the contribution to request	Contributions may not be spent with the timescales unlined in the legal agreement due to a lack of effective planning, monitoring and review. Best value may not be achieved, as contributions may have to be refunded to the developer instead of being speet on necessary infrastructure.	Review of Nistoric Contributions The current position is relation to a number of historic contributions invested requires to be established, and appropriate follow on actions taken.	This process began at the start of this year. Fisance asked officers within Transport to review the lat of									
SFC1502	Planning Controls & the Local Development Plan 3. Review of Historic Contributions	Medium	mimbursement. As at March 2014, contributions held in inventment accounts totalind 07,777,787. Of this balance, funds aged in secses of 5 years total £(5,00),28. At of these historic contributions relate to Transport. 2,469,000 has been indestified as 1 value inflaminatures," ring fenced for specific projects organical.	infrastructure. Works may be undertaken and funded from core budgets rather than via the receipts obtained to fully or partially cover costs.		This process began at the start of this year. Finance asked officers within Transport to review the list of waxwell developer contributions with a view to starting if infrastructure has been delivered in liter with the S.T. occupation. In ordinary, we waste officers to consider any hastocial works that may have been carried out with the C.T. of the contribution on a possible and get legal opinion on if we should invincious any except contribution on a possible and get legal opinion on if we should invincious the service of the contribution received. A presid never has been provided but more	Historic	31/01/2016	N/A	Action has been completed from a Resources perspective.	Place - should no longer being showing as Open on Resources.		With IA for validation	N/A	N/A
			Finance is currently engaging with Transport Planning to establish the position in relation to the remaining blance contribution to station to the remaining blance contribution to station £ 1,500,256. Where this review establishes that funds have not yet been speet, and the timescale for spend exceeded, Finance will lake with legal Services to determine the Council's position in terms of miturality constitutions or establish if any other endurating constitutions or establish if any other			information is required before a final decision on how to treat this historical developer contribution can be made. Finance will set some clear timescales to officers within Transport to that this resociae may be brought to a conclusion. Following on from this, Finance will then take with Legis Services to determine what action is resulted—either to beat the income we not the									
	1		refunding contributions or establish if any other			basis of infrastructure delivery or consideration of pavine back unused contribution to developers.	l				l	l			

853648552	Lothian Pression Fund Cyber Security	Medium	Section of the Section was really all promoters for the section of the section of the section of the section of the section of the section of the section of the section of course gain an assessment that controls gain as section and the section of the section of the section of the s	# 20° & not multi-right consider The working if the explaint, this impact working if the explaint, this impact and the explaint is impact and the special consideration of the explaint is impact and makes deed consideration of the explaint of makes deed confidence, an impact or makes deed confidence, an impact or makes deed confidence and impact confidence confidence consideration of the confidence consideration of the explaint confidence consideration of the explaint confidence confidence consideration of the properties of the explaint consideration of the analysis of the explaint confidence consideration of the analysis of the explaint confidence consideration of the explaint confidence consideration of the explaint consideration of the explaint confidence consideration of the explaint consideration of the explaint confidence consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explaint consideration of the explain	Let should consider implementing a Supplier flash integerment research. There is a Supplier flash integerment research. There is supplied and supplied in the supplied and supplied in the sup	Let again to implement both monomendations. Leaving the plant of the contract will be necleared on a clinic and the contract will be necleared on a clinic and the contract of	36,09/2017	30,032/2018		Coloren/wayerse product to IA. Action: IA for wildow	Stream Fairbailm, Chief Risk Officer, LIFE	Levley Newdall	With IA for Validation	N/A	N/A
8551705655.1	LPF - Information Governance	Mediam	The fault is not of insurgement framework and more than the office of the control of the contro	Lock of formed governors a supporting mouth analyses of basics to the consequence of basics to the consequence of basics to the consequence of basics 6.5 - \$4.5 \$Minimal Management of basics 6.5 - \$4.5 \$\text{Minimal Management of basics 6.5 - \$4.5 \$\text{Minimal Management of basics 6.5 - \$4.5 \$\text{Minimal Management of basics 6.5 \$4.5 \$\text{Minimal Management of basics 6.5 \$4.5 \$\text{Minimal Management of basic of basics 6.5 \$4.5 \$\text{Minimal Management of basics 6.5 \$4.5 \$\text{Minimal Management of basics 6.5 \$4.5 \$\text{Minimal Management of basics 6.5 \$4.5 \$\text{Minimal Minimal Min	As accument of the control to congruent gride in the control control congruent gride in the control co	hactomeridates a copied – of actions more resided by visual shadt with to the stay consecution of the stay of the	28/02/2018	N/A		Ecolomos/magazene persident to EA. Actions to Also wellships	Strant Falldalm, Chief Risk Officer, LHF	Christine Shaw	With IA for Valdedoos	N/A	N/A
8537708555.1	Lethan Pension Fund- Review of IT Busines Reviews and Glasson Receivery	нур	See the content of th	HE LET cannot assess whether convert consequences with their day and sequences with their day and sequences with their day and sequences with their angular manner to their manner to their angular manner to their manner to their manner to their angular manner and manner to their manner to the manner to t	some study makes the whole the study of the country	Paul Service on material services 1, 3, 3, 4, 7, 8, 1, 7, 8, 1, 8, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	30/06/2018				Care Scorr,Chief Executive Officer, LSF	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
			established to support completion of ongoing Business impact Analysis (BLA) for inclusion in the plan. BCC chtical Processes – Whilst process owners provided their input to the design of the Plan in	of an incident resulting in failure to fully execute the plan.BCC Failure to implement effective testing and staff training may lead to a decreased	An annual Business impact Analysis (BIA) should be performed to establish whether recent internal and external changes affect current DR/BIC arrangements. Where changes to the Pian are required, these should be implemented in conjunction with third party.	Business impact Analysis of LPF, including supplier recovery requirements, so be updated and communicated fed into CEC's Business Continuity	28/02/2018	N/A		Evidence/response for all these overdue actions has	Clare Scott,Chief Executive	Lesley Newdall	With IA for Validation	N/A	N/A
			provided their input to the design of the Pfan in relation to critical processes, there is no documented evidence confirming that this input has been obtained. BCC Responsibilities - The Pfan lists the names of individuals responsible for DR activity,	quality of a response in the event of an incident SCC The content of the plan may not include all necessary	suppliers.	arrangements, with subsequent updates provided annually.				been provided to IA.	Officer, LPF			,	
			the names of individuals responsible for OR activity. Movemen, it does not clearly queryly their roles and responsibilities before, during said risk range describes to before, during said risk range of the control of the control on provision and completion of EC assertees to taking for the lay relation to the control of EC assertees to taking for the lay relationship of the control of EC assertees to taking for the lay relationship of the layer of the control of the layer of t	creacing operational processes and Cur- has no assurance that the plan will support effective restoration and reducation of services in the revert of a disaster ACK let having controls adjuged with good practice and the ECA publisher may expose EPF1to regulatory risk.	E. The Pian should be updated to require complete complete on of C awareness scribing for key spital. 10. The base office devided be assumed and updated on an annual basis is the same that is it for large purpose and impered with IPPs annual bases. The process to a session that is the control of the pian scribing of the pian scribing and the pian scribing and the pian scribing and the pian scribing. The process to assess the Pian should be arreadined by the pian scribing and treatment for the pian scribing and treatment for the pian scribing and the pian scribing and the pian scribing. All the pian scribing and the pian scribing a	To address recommendation (), 10 and 11: Annual review of the Mashess Centruley Jain, recluding sensitive of the Mashess Centruley Jain, recluding watercombinerable, will be incorporated into the US compliance checkles for review they are undertaken regularies. The disparts contacts will be inviewed around the compliance of the Centruley of the	30/03/2018			Colorculinazione for all these coverdue actions has been provided to M.	Clare Scott, Chief Executive Officer, LPF	Lesley Newdall	With IA for Validation	N/A.	90/FA
855170Q55.2	Lothian Pension Fund - Review of IT Business Festionce and Disaster Recovery	High	Solve is to installated priced within to be those controlled to the controlled to the controlled to the controlled region of the controlled to the controlle	3KC Third party suppliers of LPF systems may not have sufficient capability to ensure recovery of critical systems within acceptable treventions. All Call Auto is address. Call Automorphisms of the control of the con	L. LVS gates noticeably requirements and prioritised movem registeries processive threat adjust of selectional policy before the processive and prioritised registeries and prioritised and prioritised registeries and prioritised and priori	To address recommendations 1 and 2 The points noted by internal shall plouding system critically internal shall plouding system critically associated by internal shall plouding system critically associated to a consideration of procession of the control of the	30/03/2018			Action (A to validate	Clare Scott, Chief Executive CMT.cer, LPF	Lesley Newdall	Web IA for Wildelion	N/A	N/A
			LPFs ability to operate, exposing the fund to potential regulatory and reputational risks. Followin an incident in 2006 where there was no connectivity for 2 days, LPF has commenced dialogus with the CG via the Council's ICT team and has expressed an	incident&CC Potential regulatory fines and reputational damage if critical systems and operations cannot be restored.	LPF should request that the Council ICT Service establishes a dedicated LPF relationship manager to support them in defining and agreeing their BC/DR requirements with the Council and CGL.	Disaster Recovery requirements will be added to the flat of orgoning ICT issues currently being discussed with ICT. LPF's full list of requirements will then be shared with the Resources ICT representative (to be established with ICT) to cosure that these are	28/02/2018	N/A		Evidence/response for all these overdue actions has been provided to IA.	Clare Scott,Chief Executive Officer, LPF	Lesley Newdall	With IA for Validation	N/A	N/A
			CGI via the Council's ICT team and has expressed an interest in increasing the DR criticality rating for the fibre optic cable that supports network connectivity. Whilst there is no evidence available		requirements with the Council and CGI. LPF should also request representation at CEC Resilience Committee meetings to ensure that all relevant LPF recovery and resilience issues are discussed and addressed.	established with ICT) to ensure that these are communicated to ICT. LPF recovery and resilience requirements will be communicated to the Benaurous Busiliance Business				Exidence Insurance for - 11 throws and	Clare Scott Chief Executive				
			to demonstrate that network connectivity has improved, LPF management has advised that CGI in addition to their failure to satisfactority complete		Resilience Committee meetings to ensure that all relevant LFF recovery and resilience issues are discussed and addressed.	communicated to the Resources Resilience Business Partner for inclusion on the agends at the next Resources Resilience Meeting.	28/02/2018	N/A		Evidence/response for all these overdue actions has been provided to IA.	Clare Scott,Chief Executive Officer, LPF	Lesley Newdall	With IA for Validation	N/A	N/A
RESITORISS.1	Pensions Payroll Outstanting	Нуп	No hard Text yourself angle authorized to Americane and the lader hard present months of learning and the lader hard present and the learning and the lader hard present and the learning and the lader hard present and present the lader hard present and the lader and the lader hard present and the lader American hard hard present and the lader present the lader hard present the lader and the lader hard the lader the lader and the lader hard present the lader and the lader hard present the lader and the lader hard present and the lader hard and the lader ha	See that that UFE and UFF prophysics proper find to another companies and consideration and the companies and consideration and the companies and consideration and the second tool prophysics and the data prophysics and prophysics an	1.10° management should an jumpers with purpose the company of the company of th	description of the state of the	09/04/2018				Case Scott,Chef Executive Officer, LPF	Lesley Newdall	With IA for Validation	NJA	N/A
8653798652	Pensions Payroll Outstanning	tow	And the second s	A shadary a condition and conflictions are not regionly opinion. One has not the special opinion of the special control ments of the special control ments and selected expense opinion of the special control ments and selected expense protected most complete protected most complete opinion of the special opinion of the special opinion of the special protection of the special protection	In all final decision that they arrive bleavary and or they arrive bleavary and or they are confidence on the confidence of the confidence	Sections of all according to the company is strong and company and	29,06,22018			Anthon is to well-know	Case Scott, Chief Executive Officer, LFF	Lesley Newdall	With IA for Wilderline	N/A	NJA

Оре	en fino	n - Safer an dings as oject ame	at 13th Ap	ril 2018	Service Area Code Finding	Business Implication	Recommendation	Agreed Management Action	Status	Due Date	Revised Date	Revisions	Status Update	Owner	Audit Contact	Treated	Additional Resource	Impact on Service Workload
					The Homelessinformation System (HISGatabase has been in place since 2000 to manage homelessness cases and collect data on statutory activity. Data held on HS includes client history, information about family groups, records of placements The system has three key uses relating to this audit-OTF-contract.		Implement an auditable process for recording previously established and ad hoc prices. This may involve restricting edit access to fields of the HIS database.	Access to edit B&B prices on HIS will be restricted by the addition of password protection for this element of the database, and only accessible to key personnel Staff who authorities use of non-contracted properties ensure that details of the prices agreed and booking confirmation are forwarded to the business support service to ensure accurate	Closed - Verified	31/07/2017	23/08/2017			Brian Stewart, Hostels & Temporary Accommodation Manager	Christine Shaw	Closed	Requirements N/A	Workload N/A
SSC1: SS.	7011 .5	hort Term omelessne s Provision	Safer & Stronger Communities & CSWO	Medium	and "spot" purchases are often agreed by phone. The agreed rate is recorded rate is recorded HS database. This should then be used to check the accuracy of invoices is checked against room occupancy logged in HS each morning, and Management information (for example average law) is generated from HS. We deretfied multiple entries with inaccurate data including incorrect numbers of deemother Michlem and errors in room	Management information may be inaccurate; Risk of inaccurate payments where invoices are checked against database rates (once price check control is implemented); and skisk that statutory reporting on families staying in 8.88 accommodation is inaccurate.	The HIS DATESSARE IS QUE TO DE PEPAZEE in the near future (though we recognise this is likely to be delayed due to delays in the wider LCT Transformation Programme). In procuring a new system, the team should consider-Ablity to recorded required information, including details of dependent children Ablity to restrict edit access and implement authorisation protocols (where a new authorisation protoc	The service is involved in the project implementing Northgate and will provide implementing Northgate and will provide input in creating system specifications that include the type of data required, access restrictions, authorisation protocols, and an audit trail.	Closed - Verified	31/07/2017	23/08/2017			Brian Stewart, Hostels & Temporary Accommodation Manager	Christine Shaw	Closed	N/A	N/A
					rate. For example, one Premier Inn room was recorded at ES47.78 per night. There is no audit trail in the database changes cannot be tracked. This also means that there is no record of who agreed rates with off-contract B&Bs and when. Most team members with access to HS have edit access and can amend		Data held on HIS should be audited and cleansed.	Work is ongoing to migrate HIS to Northgate by 31 March 2018. Prior to the system migration, a full data cleanse will take place. Data retention guidelines will be applied fully once Northgate is in place. Currently there is no facility to cleanse HIS and the time and costs to deliver this would prohibitive.	Not yet due	31/03/2018	Dec-18		The current project has been further delayed due to legislative upgrades required for annual billing for year 2018/19, having a negative impact on Northgate Iworld delaying the	Sean Davidson, Business Support Team Manager	Christine Shaw	Will be treated - in progress by Service Area	N/A	N/A
		us es sure ein. Actes and cult and ein.		L. A coparate CTV Brategy and standard operational procedure standard operational procedure. This should be designed on lipenement. This should nickel establishment of a contrained CTV delivery budget and a recharge process to enable recovey of cross and support on cost and support maximum station (where possible).	LA CCTV working group has been established that is chaused by a less foot working. Community Safety, Three sale working groups have also been established. The sale bit Strategy groups has been been been been been been been bee	Not yet due	27/09/2019				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A			
SSC1: SS.		CCTV ifrastructu re	Safer & Stronger Communities & CSWO	High	There is currently to consolidated corporate strategy and standard operational procedures supporting consistent and legislatively complasts of the consistent and legislatively complasts of all the consistent and legislatively complasts of the consistent and legislatively complasts of the consistent and legislatively complaints of the consistent and the consistency of CCV to service ago with the consistency of CCV to service ago with the consistency of the consisten	Failure to operate consistently and effectively, and risk of potential englished breaches and consistent of the potential properties of the potential risk associated with analyr failure in City approaches the properties of the potential risk associated with affect or breakage associated with failure to recharge of the potential risk associated with affect or breakage associated with a supplication as a suppl	2. Standard processes should be developed for implementation across developed for implementation across services. These should be aligned with a services. These should be aligned with a service of the	The sub Yolicy and Procedures' group will deliver a standard set of CTV operational processes and procedures to be implemented across aff three CTV service areas. These will recommendation, ed. in the audit recommendation.	Not yet due	28/09/2018				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					Infrastructure was required to support future delivery of the service. Finally, there is no clearly documented corporate plan to ensure that all CCTV operations will be compliant with General Data Protection Regulations effective from 25th May 2018.	associated with amore to rectaige costs.4CC Potential non-compliance with new GDPR regulations.	An action plan should be designed and implemented to address the CCTV infrastructure failings highlighted in the Boston Network report, and a request submitted to Finance and the relevant Council Committees for funding to support investment.	3. The objective of the sub "Tactical Working Group" is to oversee and implement the upgrade of public space CCTV in line with Council wide technology and ensure it is compatible for future integration of council service. This will include the identification of funding sources to support the necessary CCTV investment.	Not yet due	27/09/2019				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
							A. A corporate CCVV nix register recording the consolidated risks associated with delivery of CCVV according to the consolidated risks associated with delivery of CCVV according to the consolidated risks and cate plant remains and action plant remains and activation to the consolidated south register should be prepared and maintained to record all CCVVIII ITs condition and locations. 6. A copress dealers according to the sould be designed and implemented to support microscent cold.	4. 5. 6 it is expected that the strategy document will recommend the establishment of one centraled CCTV operations centra and supported by appropriat ris registers, suset registers and resilience plans. The confirment for standardical approaches in these zero will be reflected in the strategy that the supported by appropriation of the supported power plant plant plant plant plant plant plant plant discountry systems (including CCTV) in detailed Austr Registers	Not yet due	27/09/2019				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
							A gap analysis should be performed and a corporate plan developed to ensure the service will be compliant with GDPR by 25th May 2018.	7. Information Governance has performed their GDPR readiness review of three CCTV areas, and the questionnair e has been completed. Action plans are currently being developed.	Not yet due	29/06/2018				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					Lack of corporate strategy and standard operational procedures has resulted in three Service Areas (Public Space, Security, and Conciengel managing their CETV services independently with differing standards of operational officers of the service		Immediate action should be taken to source access to the Security Services from the Security Services from the Security Services from the Service and Services from the Service from the Ser	In the seven hundrance at RPF has been spotded and in no neutral behind constructed partition with air conditional constructed partition with air conditional real constructions and constructions are recorded as a construction of the construction registe the need to leave the door open in summer to support versibilities. RPM in a 240 FG. facility and would not contrastly be unstaffed. addressed with a lock belt filling calisine. All procedures have been reviewed with piloty participations and the construction of the procedures produce to the construction of the CCTV working Groupfrom as OR prespectives currently all RPM attention to be mutually transferred to Wavening Count in the characteristic production of the construction of the construction of the construction of the construction of the constru	Not yet due	27/04/2018	30/06/3018		The CTT Working Group work are aspiring to meet whe gold standard for CTT and work towards obtaining Surveillance CTT and work towards obtaining Surveillance Camera Commissioner (SCC) certification from a nelewant UKAS accredited body. Updated policy/guidance issued to all Head Teachers, Community Centres and Business Managers who have CCTT monolitoring equipment on their premises directs and th	Will Boag, P&FM Security Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					consistently across all three Service Areas, and have been discussed separately with each 1. Data protection regulations (the seventh Principle), and the CEC Information Security Policy (SO)REZ 2700) were non-compilant in Security Services area as the CECY file sevent sorted in a mogen, regularly were stored in a mogen, regularly unstaffed room that was occasionally open to public access 2. There is no evidence of regular internal or peer reviews of CECY to operations as required	Financial penalty and reputational damage associated with breach of	Internal and peer reviews should be incorporated in operating procedures and performed as per the requirements of the halaconal Strategy for Public Space CCTV to ensure Data Protection Act compiliance	2. Public Space supervisors undertake review of staff work on a monthly basis in line with legislation around CVT Governance. This is to be rolled out across Security and Concience services. Additionally, the new policies and procedures being developed will include the requirement to record that the reviews have been performed, and document the actions taken to address and gaps identified, and any Data Protection breaches.	Not yet due	28/09/2018				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
	SSC17031 lefrastructure re	frastructu	Safer & Stronger Communities & CSWO	High	by the National Strategy for Public Space CCTV to ensure compliance with Data Frotection Act requirements. 3. Service Area procedures supporting CCTV operations were not up to date and had out them subject to periodic review, and Current records management processes supplied within the three service areas not fully compliant with current Data Protection Act requirements and the Council's Records Management policy. An example of this was that all three service sample of their was that all three service.	damage associated with breach of bata Protection legislation and Council Records Management policies. Fallure to operate consistently and effectively, and risk of potential legislative and National Stratesy breaches.	Service Area procedures should be reviewed and alligned with Corporate CCTV and Records Management procedures (with specific focus on retention periods of CCTV images on systems, and retention periods of CCTV images on systems, and retention and an area of the company of	3. The "Policy and Procedures" sub group is developing a standard set of CCIV policy and procedures to be applied consistently across the entire council CCIV Estais. These procedures will be clude records management requirements for CCIV Image, held on systems and also downloaded CCIV Image. The requirement for an annual review to confirm to incorporate any necessary changes will also be included.	Not yet due	28/09/2018				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				areas had a different document retention process, with Security applying a process of retaining footage until they have been informed that a Police case file ic icosed; Public Safety retaining footage until tod by the court that the footage can be destroyed, and concreting retaining footage for a year before ellertion. 4. Risks associated with the operation of CCTV services have not been identified and recorded on Service New arisks	cy. An rvice nation coss been ssed; totd	Risks associated with delivery of CCTV services should be identified and recorded on the relevant Service Area risk registers.	4. The Council's Risk Management team will be engaged to support a review of CCTV risk registers across all three area, and ensure that the risk registers are refreshed. Bits tregisters will be standardized where possible. All security related CCV risks have now been recorded on Property and Facilities Management risk register.	Not yet due	28/09/2018				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A	
					registers. 5. No induction training and orgoning training and development is provided for CETV team members to ensure they are severe of all applicable legistations, registering extra continuous processors for the Service Area.		5. Induction and ongoing training should be delivered to all CCTV staff and appropriate records maintained of completion.	5. The roll out of the new policies and procedure to be applied across all CCTV operations will be approximately appropriate by employee approximate will be approximately approximately approximately approximately approximately approximately approximately approximately and programment for induction training for all new employees and origing refresher training (to be induction). Applied and induction training in all new propriets and facilities Management has prepared a braining marks. A Patienty appropriet a braining marks. A Patienty and Committee of the Commit	Not yet due	30/11/2018				Rona Fraser, Community Justice Senior Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A

	n - Strategy and		ril 2010	Service Area Code												
Unique No	Project Name	Group	Rating	Finding	Business Implication	Recommendation	Agreed Management Action	Status	Due Date	Revised Date	Status Update	Owner	Audit Contact	Treated	Additional Resource Requirements	Impact on Service Workload
CF1619ISS.1	Complaints Process	Strategy & Insight	Medium	The Council has a complaint to handling system. Capture, which allows a complaint to be tracked from the point where it is received, and which can be used from the point where it is received, and which can be used to generate management the complaints. However, Capture cannot be accessed by schools in the LTAD network, an used for complaints relating to schools but has its limitation. Complaints can only be recorded but has its limitation. Complaints can only be recorded when resolved, on progress cannot be tracked on the produce meaningful management information. This issue in soil limited to schools.	Inefficient collation of complaints performance statistics as data mustics extracted from multiple systems, Increase d risk that complaint performance statistics are inaccurate; and increased risk that complaints	The Council should proceed with procuring a proceed with procuring a pytem which can be used across all Services. As part of [complaints] system implementation, the complaints handling process should be the council process from the complaints handling the complaints handling the complaints handling the complaints handling the council process should be the council process force of the counc	The procurement of a new CRM to record outcomer constacts is part of the own conditional constacts is part of the long term solution, and the project plan and implementation timetable have not yet been developed. In the meantime [until complaints software is upgraded], we recognise the Council needs a formal complaints policy, and a functioning complaints policy, and a functioning complaints policy, and a functioning complaint bandling management [across the Council] is currently being established as part of the Council's Transformation Programme. Strategy and Insight have committed to drafting a complaint policy, and strategy and Insight have committed to drafting a complaint policy, and when the complaint of the complaint policy, and the	Not yet due IA Validation in progress	31/03/2019	31/07/2018	The actions set out in the Corporate Complaints Improvement Plan are helping to make improvements in this area. In particular, more service areas are using CMFURIE to record and action year. In particular, more service areas are using CMFURIE to record and action years are using CMFURIE to record and action years area of the purpose is providing greater consistency and visibility around complaints. However, this action cannot be met in full until a corporate CMR visibility around complaints in solled out. As has reviewed their dark complaints in provement plan which confirms that the revived policy and procedures. We recognize CMR visibility and procedures. We response as most final visitions, and [pending receipt of responses and final versions of the documentation) will be able to close this management action when we have sent unapproved action when we have sent proprehensional consists schools. Further Council, with focus on preplementation access schools. Further consistency are consistent or consistency and consistency are consistent or consistency and consistency and consistency are consistent or consistency and consistency and consistency are consistent or consistency and consistency areas the Council, with focus on preplementation access schools. Further consistency are consistency and consistency are consistency and consistency are consistency and consistency are consistency and consistency and consistency are consistency and consistency and consistency are consistency	Lawrence Rockey, Head of Strategy & Insight Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	N/A N/A	N/A
				Core frontline services such as Social Work and Waste do not use Capture either. A new complaints handling system is being procured under the CGI contract, but to date, there is no decision on the system to be used or timetable for implementation.	received by the Council are not resolved.	implementation (of the new complaints software) must also include a communication programme to ensure that officers are familiar with the new complaints handling process and understand how to use the susteen.	new academic year. We anticipate that A Communications programme to promote and train staff on revised complaints handling procedures and policy will be incorporated into the project.	IA Validation in progress	31/12/2017		information has been provided to IA. This action has been met. With IA for validation.	Kevin Wilbraham,Inform ation Governance Manager, Corporate Governance.	Lesley Newdall	With IA for validation	N/A	N/A
						Estating oriteria to determine whether a project should be included in the Change Portfolio should be reviewed and in the Change Portfolio should be reviewed and combanced. The reviewed and showing assessment of as thorough assessment of a thorough assessment of the risks associated with projects and will be reviewed and approved by the Change Board and GRBV.	New Criteria is in place and implemented to evaluate change initiatives and whether projects and oping ammes whether projects and oping ammes of the control	Not yet due	30/06/2018		in progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdail	Will be treated - in progress by Service Area	N/A	N/A
						All projects currently outwith the Change Portfolio Bould be to consider the consideration of the stability affects they should be included based on the revised assessment criteria;	The portfolio of projects was agreed with the Change Board in December and is reviewed monthly to take into account project which have close and any new proposals.	Not yet due	30/06/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				The Portfolio and Governance (P&G) team within Strategy and insight is responsible for method to the profession of the profession of the profession of the Portfolio, providing portfolio progress updates to the Council's Personal of the Composite Leadership Team) and elected members at the lace of the Portfolio profession of the Portfolio Personal	The potential risks and business implications associated with our Findings.	SRO's who are accountable for delivery of significant for delivery of significant change projects should assess within the business are whether there is a care whether there is a search of the significant change of the significant change in the significant change is search as the significant change is search as the significant change is search as the significant change is search to the change is search to consideration and approval.	The Delivery Unit in S&I now provides support and guidance where required to SMO1 to make resource requirements are captured as part of the change are captured specified to the change of the change will be proposed by S&I change Team and included in business case templates provided.	Past due date	30/03/2018		Evidence provided to IA and awaiting confirmation from IA that this evidence has satisfied the agreed management action.	Scott Robertson, Portfelio & Governance Manager	Lesley Newdall	With IA for validation	ΝΆ	N/A
CW1701ISS.	Project Benefits	Strategy	Hati	number of projects (not yet quantified in progress across service areas that are being quantified in progress across service areas that are being potentially limited project management experience, or by external lor party project anough the project in subject to oversight by the P&G team and the Council's Change shared the review of the project team and the Council's Change extablished that whill standard project management principles exist, they are not applied to the Change Beard and CRBH or programmes within the Change programmes within the Change	used the plane of high risk projects being delivered by service areas as they are not subject to oversight by P&G towersight by P&G towers	A standard project management approach to a special project management approach should be developed and applied by all projects being delivered across the include (but not be restricted to) guidance on how to: manage externited to pulpadance project delivery, manage risks, issues and dependencies; and prepare key project plans decomments.	Standards and processes are being developed, implementing and embedding these will take time as this is shown claimst chain as a marken at its about culture chainsge are much as it is about culture chainsge are much as it is needed across the council. It is proposed that he by standards are made mandatory for portfolio projects and programmes, forgarment, and project/forgarment (such projects and programmes and projects and programmes and the published on the Ohs. It is proposed that mandated for use by those initiatives within the Portfolio as detailed above. Projects and programmes out with the portfolio will be advised to sue but not mandated.	Not yet due	29/03/2019		in progress.	Scott Robertson, Prorfelio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A

1	Realisation	& Insight	pojekt sodrelit his Change proteiblish that we help delivered by service areas that could operated by the stage of the country source areas that could operated by the classification of the Change Portfolio Selevier all of the projects included in the Change Portfolio setabilished that projects are not being managed consistently, and identified several themsels containing and business cases are not consistently produced. Project approval is often granted based and a paper presented to Council committees up for each project benefit price for finding 236C Lask of celany defined project plants that reflex project critical paths and key project. report project for finding 236C Lask of celany defined project plants that reflex project critical paths and key project. report project from the project plants that reflex project critical paths and key project. report project first, kissues, and dependences, Lick Project report project first, and report project, Review report project first, and report project first, and report project, Review report project first, and report project, Review report project first, and report project first, and r	inspirations are crystallize and adversely impact project delivery, dcc Consolidated reporting for the change ladder of ladder of the change ladder of l	Standard project management students management students management students management	A new Delivery Unit has been established with responsibility for the governance and oversight of all significant change projects. They will be responsible for	Not yet due	30/04/2019	in progress.	Scott Robertson, Portfelio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
			governance minutes (e.g. steering group meeting minutes) do not consistently record attended or meeting minutes) and consistently record attended or meeting its meeting and the steering steering and consistent of their parties involved in projects to ensure that their delivery is in line with contractual requirements, EC Lack of security and applications of their parties involved in projects, and from third party suppliers involved in projects, and from third party suppliers involved in projects, and from third party suppliers involved in projects, and from their days suppliers, the or sharple lack of project management tool to support language steel projects of projects, description, the project distribution of the sharp subdequests to support high risk or large state project distribution of the sharp subdequests to support high risk or large state of the support distribution of the support of the state of the support of	improvement or best practice are not identified, recorded, and shared when projects close.	P&G reporting to the Change Board and GRBV should be reviewed and communication of the common throughout the common throughout the commo	Reporting arrangements to both the Change Board, CP&S and GRBV have been reviewed and agreed. A new databoard was presented at the Change Board in becember and will be refined Board in becember and will be refined of the CPM and the CPM and the CPM and the CPM and the CPM are also as agreed.	Not yet due	29/06/2018	in progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					Where projects will involve trander of commercially sensitive or provide sensitive dark between the sensitive of consisted and details included in project transfer and storage arrangements should be consisted and sensitive project, this requirement should be consistent between the sensitive project, this requirement should be included in the project, and the sensitive p	Project guidance will be updated to reflect the requirements of the recommendation in conjunction with the IGU. Guidance will be developed with the involvement of the IGU.	Not yet due	29/03/2019	in progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					Provision of an appropriate range of project management foots to support effective project management and management and management and provision of the provis	A project toolkit will be available on the Orb that includes key templates. These will be part of a wider best practice approach to how the council delivers change.	Not yet due	29/06/2018	in progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	ΝA	N/A
					A consolidated benefits realisation plan coveringed to Canage Portfolio process of Canage Portfolio process of Canage Portfolio process of Canage Board and GRBW to support effective monitoring of benefits across the portfolio.	The change board now receives monthly status updates detailing benefit realisation for all projects in the partfello.	Not yet due	28/09/2018	in progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
					Benefits should be included as criterion for includion of a project within the Change Perrfole.	Agreed. Benefits relatation is part of the business case and no projects will come into the portfolio unless the business approved. This will include approval of the project benefits, and a benefit owner. This will require time to embed and mature.	Past due date	30/03/2018	Evidence provided to 1A and availing confirmation from it that this evidence has satisfied the agreed management action.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	With IA for validation	N/A	N/A

1	ı			i												
				While a consolidated portfolio governance report including barrells monitoring is produced for the Council's Change Board,	The potential risks and business implications associated with our Finding	PAG should prepare guidance in relation to the definition of benefits and the requirement in the requirement in dentity record and monitor benefits throughout the life of the project and point implementation.	Agreed. This will be part of the toolkit that will be published on the Orb.	Past due date	30/03/2018		Soldence provided to IA and available confirmation from it a that this evidence has satisfied the agreed management action.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	With IA for validation	N/A	N/A
				our review of the controls in place supporting destinification, monitoring, and good project benefits across a sample of current and completed projects across a sample of current and completed projects across the Council identified the following control identified the following control weaknessess ACP there is no plan covering all projects within the Council's Change Portfolio enabling consolidated benefits monostronig including the contribution of any financial particular position of the project and post implementation. ACR Cenefits are not currently specified as a report to blood being the first contribution of the project and post implementation. ACR Cenefits are not currently specified as a report should be included in the Change Portfolios. ACR Cheen is a lack of clarity across projects with a foundated in the Change Portfolios. ACR Cheen is a state of clarity across projects with the project should be included in the	are:å£C Consolidated benefits across the Change Portfolio cannot be monitored or their total contribution to financial saving assessed;å£C Projects that are expected to dedlever significant benefits will not be PRG or reported to the Change Board as part of the Change Board as part of the Change Completely and are not completely and accountely the	Standard business cases that detail expected project benefits, should form the basis of some of all projects by the committees. Council committees.	Recomendation agreed.	Not yet due	30/08/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
CW1701ISS. 2	Project Benefits Realisation	Strategy & Insight	неgh	regarding the definition and cassistation of benefits. Training materials covering benefits have consistent on the property of the project business cases do not consistently include details of project business cases do not consistently include details of packet on project business cases do not consistently include details of packet on project benefits. All packets of project project packet on project project project project project implementation of the change is are not always recorded, or are not sufficiently granular to support a post implementation review to implementation review to imp	assessed and recorded 36C. Projects are approved that will not deliver benefits and are not aligned with the Council's strategic objectives;36C Benefits delivered cannot be measured as the baseline measurements have not been accurately recorded,36C Incomplete and inaccurate provided by P&G to the Change Board or G&BV 5 Board	Project management methodology should methodology should methodology should method for business cares to be submitted to P&G for evidew prior to submission to the Change Board Count & Count & Counties to the Change Board Count & Counties to be the object of the Change Board Counties to be should be submissed and recorded with ownership allocated.	Strategy and Insight provide project resource to Directorates to ensure projects are set up to succeed, and in some cases this also included direct project management. This support includes an advisory role to ensure benefits are included within all business cases.	Not yet due	28/06/2018		in progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
				There is limited monitoring of benefits following project compeletion and transition into compeletion and transition into the compeletion and transition into the confirm that all expected benefits have been achieved.	andSC (nability to accurate) assess whether benefits have been realised poor implementation.	Baseline measurements, should be recorded in all business cases. Assumptions and calculations supporting the calculations supporting the projects within the Change Portfolio should be recorded and reviewed by PAG.		Not yet due	29/06/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
						PAG should specify their expectations regarding benefits for inclusion in load possible for inclusion in any organization in any organization of the project Managers.	Expectations are set out in the highlight report that portfolio projects and programmes complete monthly.	Past due date	30/03/2018		Evidence provided to IA and awaiting confirmation from IA that this evidence has satisfied the agreed management action.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	With IA for validation	N/A	N/A
						The requirement for completion of Post implementation of Post implementation reviews and development and implementation of processors of the Post implementation of processors of the Post implementation of processors of the Post implementation benefits by Service Areas Implementation benefits and include the process should be a processor of the Post Implementation of the Post Imple	Sål to schedule and undertake post implementation reviews. Amount of the schedule to be agreed between PAG and SRO's for Portfolio Projects and SRO's for Portfolio P	Not yet due	30/06/2018		In progress.	Scott Robertson, Portfolio & Governance Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	N/A
RES1605ISS.	Service Level Agreements with Outside Entitles	Strategy & Insight	Low	in place with 5 organisations to which the Council provides which the Council provides which the Council provides and the Council provides of the Coun	If envice levels are not formally agreed with the cotten are not formally agreed with the other corporation of the companisation, there is a risk that: There is reputational damage and increased resource pressure if the Council increased resource pressure if the Council may not receive appropriate counter party. The Council may not receive appropriate or receive appropriate or may conflict with other Council of the Council	with the organisations to which the Council provides professional services	oxection will ensure that a service level agreement (SLA) has been established with all arms level organisations (ALEO) that they support. The SLA should set out all services provided and reserved by delevables, and the respective roles and responsibilities of the Council and the counterparty. The agreements should be for a one year period and referabled annually to ensure that agreed services and charges remain appropriate.	Overdue	30/11/2017	Suggest action is closed.	Sorategy and imight do not provide any services to the Council's ALEOs. Suggest action is observed.	Gavin King, Democracy, Government and Additional Control Manager	Lesley Newdall	With IA for validation	N/A	No Impact

				CEC agreed to the ICO that all	Risk that staff do	All staff should complete	Existing Council employees who have not	I			Significant levels of training and	ı				1
				employees would complete the elevanting model of elevanting model or elevanting for a number of higher del add security follows in some statement of elevanting model or elevanting for a number of higher del add security follows in some statement of elevanting model or elevanting e	nod proposely understand the implications of data security within their role and the steps they can their sources of the control of the contr	the e learning module and role specific rating grounds and role specific training courses should be conducted, a planned, by Q2 2017.	yet completed the file of examing module will be instructed/framyle recouraged to do so. Often the elearning module is of the control of the	Overdue	30/05/2017	Suggest action is closed.	awareness continue to manage and mitigate risks in this area, these include: dissemination of a employee, manufacture for the continuation of the employee, manufacture indication on information governance, regular communications, GDPP and PIA workshops, role and service specific training sessions, and the continuation of the communications Plan for 2018 continues to promote continued levels of awareness, utilising the various took, training package and levels of awareness, utilising the various took, training package information governance policies (supported by communications) will again insightly manager responsibilities in ensuring responsibilities in ensuring responsibilities in ensuring the resist of information is three years.	Margaret-Ann Love, Learning & Development Manager	Lesley Newdall	With IA for validation	N/A	No Impact
RESIGORISS.	ICO Follow Up	Strategy & Insight	Medium			A wider review into information training needs across the Council should across the Council should be conducted to be conducted to be conducted to ensure sufficient levels of search review.	Role specific training on information governance for anangers and this will be supervised to the specific speci	Overdue	31/07/2017	Suggest action is closed.	The e-learning module for managers (intermediate level) was haunched as part of a oute of Council wide apart of a oute of Council wide activities to celebrar Global information Governance Day on 15 February 2018. I continues to be promoted as part of the Council's preparations for COPP through properties of the Council wide communications around the e-learning module are subdivided for April – June 2018. Progress concerning module are designed for April – June 2018. The Council wide communications around the e-learning module are obtained for April – June 2018.	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	With IA for validation	N/A	No Impact
				TIME VINITE AMERICANICA PROPE		A wider review into information training needs across the Council should be conducted to ensure sufficient levels of awareness.	Further role specific guidance will be identified and developed as part of the Council's preparations for compliance with the new General Data Protection Regulations which comes into force on 25 May 2018. This will concentrate an existing and new responsibilities under	Past due date	31/03/2018	Suggest action is closed	There has been a significant number of training and awareness raising events throughout 2017-18 (130+) which highlight specific roles and changed responsibilities under new data protection laws and information governance more widely. This effort has	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	With IA for validation	N/A	N/A
RES1606ISS. 4	ICO Fellow Up	Strategy & Insight	Low	Local size in experience in the properties of the size	These actions, which were agreed with the ICO have not all been completed to the agreed standard, with immiglications on information security and data privacy.	The Council should implement these actions implement these actions apportunity.	These actions will be taken forward as part of the Council's preparations for property of the Council's proparations for dearly set out within the GDPR Project Plan.	Past due date	31/03/2018	Suggest action is closed	These actions have been met and evidence provided to IA for final validation.	Kevin Wilbraham, Information Governance Manager Corporate Governance.	Lesley Newdall	With IA for validation	N/A	N/A
CW1502	Governance Arrangements Arms Length Companies 4.Governance Reporting	Strategy & Insight	Medium	We would expect that the performance and operations of Arms Length Companies are to subject to regular scratinity of the relevant scratiniting committee. For our sample of Arms Length Companies we identified that the performance and operations had been subject to scrutiny at most own of the performance and operations had been subject to scrutiny at Great of the scrutinity at Companies of the Co	reputational risk to the Council due to: - lack of transparency in the relationship with Arms Length Companies: and inherent risks not being brought to	Executive Committees should review their arrangements for the scrutiny of performance and operations for each of the relevant companies. We would suggest that at a minimum this should be carried out annually and recommend that Committee Services should make annual scrutiny of each Arms Length (Company a standing Item on the relevant Scrutiny)	Security Directors have been suggest proposability for Amu Inseph Companies and are responsible for ensuring that the respective Security Committee can provide appropriate scrutiny. A prop and directors proposed scrutiny arrangements will be considered by Council on 2 Jane 2016.	Historic	30/09/2016	Suggest action is closed.	Areport was considered by Council on 1. Ame 2016 and 20 his exits good was 100 for extrapt good new reporting arrangements for ALIOs. This slivided the scruting between the executive committee and the executive committee and the Committee. The reporting responsibilities for ALIOS between sale of the Committee. The reporting responsibilities for ALIOS between shed to the ALIOS themselves. The requirement to the ALIOS themselves. The requirement to scrutinistic Council Companier is has been added to the Governance, Risk and particularly and the committee work programme.	Gavin King, Democracy, Governance and Resillence Senior Manager	Lesley Newdall	With IA for validation	N/A	No Impact
RES1608	Risk Function: Governance, Strategy & Process 3.1 Projects Governance & Risk Management	Strategy & insight	Medium	Each year CEC undertakes a mumber of projects and a programmes, many of which are projects programmes over 20 comments of the major project programme over a value of Esmillion or which is project programme over a value of Esmillion or which is practically amentive to the project programme over a value of Esmillion or which is practically amentive to the committee and offer receive belomosthy, quarterly and six monthly update respectively on progress and RAG status of all major projects. If read associated project governance are well designed, signed with the wider CEC enterprise wide consistently across all projects, which is the programmes of the project programmes of the project programmes are well designed, signed with the wider CEC enterprise wide consistently across all projects.	our to the bit monthly nature of reporting and as project risk as project risk registers are not independently challenged, risks may not be excalated on a through the state of the state of the state risks and politically sensitive nature of projects, could result in subject of the state risks and politically sensitive nature of projects, could result in should the risks about the risks and the state of th	With support from the Bisk function, ECE: Transformation Team housed ensure there is alignment of ECE: alignment of ECE: a	lisk Management - Perifolio S. Covernance Management - Nertfolio S. Covernance Management of CRIO to agree how this disconnect in relation to the management of assessment, reporting and coverigit of project risk is addressed and separate of the her bertifolio Management Business Case on how tagged off) in the Perifolio growment with the properties of the management and amount of the delivered within a framework and that disclowed within a framework that meets the portfolio growmance and ERM meets. Any subsequent changes will be incorporated as an update to the ERM will be recommended to the companion of the CRIM will be recommended to the companion of the com	Historic	30/11/2016	01/12/2018	From 1" April 2018 Projects within the Council's Perticils Mappir Projects Council's Perticils Mappir Projects require Project and Programmes. Key Wanages to report monthly on risks on their projects and programmes. Key Wanages to report their projects and programmes. Key Wanages to report their programmes with CRO On Council Projects and Pr	Simone Hislop, Change Manager	Lesley Newdall	Will be treated - in progress by Service Area	N/A	No Impact
CG1515	Retention of Corporate Knowledge 1. Records Management Procedures	Strategy & Insight	High	The Council's Records Management (Ma) policy has been in force since September to the Council of the Council Records the Council Records Management policy states that Management policy states that Management policy states that Management and Council of the Coun	if RM practices are not documented, are not documented, or combedded there is a rake that records and information are lost; and lost; and the condition of the council may not able to confirm they meet statutory or regulatory requirements, due to the lack of monitoring of RM procedures, due to the lack of which could lead to fines an experience of the confirmation of the condition of the council may not be considered to fines and the council may be considered to fine so that the council may be considered to fine so that the council may be considered to the	Lowedpa palan for oil out and review which must be tracked by the Information and the Information of Inf	low-loppenet and rid out of a 5 year enginementation just by the GIU for the creation and review of records management manuals across the Council to be included in this year in information governance annuals cross that Council to be included in this year's information governance annual point of the year to review existing flind documentation—I have been converted and the properties of the properties of the properties with the properties with the properties with the properties with the properties of the properti	Historic	01/12/2016	31/07/2018	Acea project beef and pipe will be developed and submitted to the Council's Change Board by the end of summer to ensure that we meet our statutory commitments within the project of the council of the c	Eevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	The greatest barrier to this instantive will be instantive with the IGU to provide professional assistance and support and experience of the IGU to provide professional assistance and support and control of the IGU to provide in the IGU to pr	None - work has been prioritized as part of the fit of working of the control of

CG1515	Retention of Corporate Knowledge 2. Training	Strategy & Insight	Medium	The Council has not yet completed training staff on information Governance and Records Management resulting in rot all staff heaving flow the stage of the stage	Good MA trilis on understanding both good practice as well as responsibilities, with training and policy reading being key to this. If training is not understand, and followed, thereby railing the risk of ECC and retaining in information or records appropriately and potentially being the procedure of the result of the result of the risk of ECC onder testing information or records appropriately and potentially breaching their regulatory or statutory requirements.	Training needs to be monitored by QD and reported to the appropriate senior management and management and management and the particular senior management and the national particular shad, and the national shad, and the shad	DRO training to be finalized and rolled out by IGU is currently finishing the development of an arroad information will be a compared to the c	Historic	01/03/2016	01/12/2018	Subject to the provision of appropriate evidence, internal Audit will consider conflicting this action with RS1512.7 (same action - see below). Maturity model assument that been texted and action - see below). Internal conflicting and action - see below). The action - see below, in a see	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	Communications support will be required to promote the eventual reason and the control of the co	No Impact
RES1617	Review of City of Edinburgh Council Information Governance Framework 1. Information Security	Strategy & Insight	High	understand their enhanced role Mills the Council, Information Security Policy, there in on evidence that It also laded sections that would be expected within an information Security It also laded sections that would be expected within an information Security Policy such An introduction stating what CEC An introduction stating wh	Without ongoing assurance against the policy the policy the policy the policy the Council have an incomplete, inconsistent control environment relating to how protected arross the Council; The lack of any port of date policy and to date policy and date polic	management on the Review and refresh the Information Security Policy to apply recognism of the Security Policy to apply recognism of the Security Policy to Security Policy to Security Security Policy to Security Securit	The information governance maturity model will be used to audit information security arrangements across the Council security and the security arrangements across the council and followed: Incident reporting will also help to inform this process by identifying risk areas. Similarly, the Council section of the security of the council section of the security of the council information, and experience will be security to the council information in the security of the security	Historic	01/12/2016	01/12/2018	Maturity model assessment has been tested through histernal Audit with Schools and Community Centres to Sur-Chools and Sur-Chools and Sur-Chools and Sur-Chool and Sur	Kevin Wilbraham, Information Governance Manager, Konpardas Governance.	Lesley Newdall	Will be treated - in progress by Service Area	Communications support will be required to promote the eventual roll out and buy-in from the properties of the propertie	No impact
RES1617	Review of City of Edinburgh Council Information Governance Framework 2. Information Governance Readiness	Strategy & insight	Medium	The Information Governance with have a fixed definition for the role of Data Steward and are unkning with the information Asset Owners (Mot) to establish this network of Officens as per information Council. However as at 8 August 2015 between the Steward of Data Steward and the Steward of Data Steward on the Steward Owner of Data Stewar	Deectorates may not faily mot fail fail fail fail fail fail fail fail	Less Sewards should be identified within solicities and fully interest and fully trained and supported to deliver on their roles and responsibilities. A baseline measurement reproduction of the separation of t	abs Descarts have been demified through the devolopment of the Council's information Asset Register. A learning needs analysis has been understaken that will inform specific training needs of anti- has dether understaken that will inform specific training needs for the and other understaken that will inform specific training needs for the and dether within the Council to supplement existing guidance and documentation. Training content is currently under development which will be aligned to the Council's new indication and the Council is new indication and an analysis of the information of poermance trained on council in relation to the information governance strategy. Delivery methods are currently being investigated with Bi, with initial girls place indication in relation to the information governance strategy. Delivery methods are currently being investigated with Bi, with initial girls place information in the council in this council in the council in the council in the council in the co	Historic	01/12/2016	01/10/2018	Develop an interactive e-learning package for nominated individuals with responsibilities for information management matters with content signposted from across the information Covernance policy formerwint. This work of the property of th	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	The training will be dependent on support from Learning a flow of the control of	No impact
RES1617	Review of City of Edinburgh Council Information Governance Framework 3. Training	Strategy & Insight	Medium	the information Governance projects that the all staff must undertake mandatory undertake mandatory undertake mandatory undertake mandatory undertake mandatory undertake projects of attest to stake it to stake	information Generations Generations framework is at risk of failing to failfill its purpose, as as staff across the wider Council are unaware of their roles and responsibilities.	raining needs to be monitored by QD and reported to the appropriate some of the provide some of the provide some of the provide basis, including the percent of said that have completed or sheet completed or selection of said that completed residency for the tendency for the ten	ne information Germance e learning module ha madardry of all Council Still. There have been numerous general and taggred communications within the organization to reinfle diff. There have been numerous general and taggred communications within the organization to reinfle still stil	Historic	01/12/2016	01/09/2018	Solpiet to the provision of appropriate evidence, internal adult will consider the majority of these actions to be decided. This will be seen on remaining action around role specific training for individuals with segment of the specific training for individuals with segment responsibility for information management. Which is this arrac controve to be mitigated through a number of actions, and conducting a competition of a manager's module and roll out, together with foundational level learning module, autificially active content for CDPN and sufficient basic feed coverage for all Council roles. This is being built upon with a face to face monthly training offerings that will target different with the content of the council of the content of the council of the content of the council of the c	Kevin Wilbraham, Information Governance Manager, Corporate Governance.	Lesley Newdall	Will be treated - in progress by Service Area	N/A	No Impact

Appendix 3 - List of ongoing Internal Audit work within service areas

Audit Title	Status	Comments
Health and Social Care		
Care Inspectorate Report	Fieldwork	Currently in fieldwork and not yet possible to determine outcomes.
Purchasing Budget Management	Draft Report preparation	Initial findings discussed with H&SC – draft report being prepared for issue by IA
Community Care Capacity and Access	Draft Report preparation	Initial findings discussed with H&SC – draft report being prepared for issue by IA
Resources Customer Transformation	Draft Report with IA	Draft report with IA for finalisation.
6. HR and Payroll - Drivers	Draft Report preparation	Outcomes discussed with HR and Place – draft report being prepared by IA.
7. CGI Contract Management and Cyber Maturity (PwC)	Draft Report preparation	Outcomes discussed with ICT – draft report being prepared by IA.
Communities and Families		
8. Foster Care	Final report issued	Final report was issued 11 May 2018.
Lothian Pension Fund		
9. Pension Tax	Final report issued	Final report was issued 30 April 2018.
Place		
10. Port Authority Security	Final report issued	Final report was issued 18 May 2018

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11. St James project	Draft report with IA	Draft report with IA to finalise. Has been delayed as reports with High rated findings have been prioritised for completion.
12. Zero Waste project	Draft report with IA	Draft report with IA to finalise. Has been delayed as reports with High rated findings have been prioritised for completion.
13. Edinburgh Building Services	Final Report Issued	This review assessed whether the findings raised in the August 2016 review of contract management arrangements and processes had been implemented. 2 Historic findings have been reopened (one High and one Medium) and are included in the historic population of 30 findings to be reopened across the Council. Two new findings were also raised and these are reflected here.
14. Structures and Flood Prevention	Draft report preparation	IA preparing draft report.
15. Fleet Project	Fieldwork	Currently in fieldwork and not yet possible to determine outcomes.
16. Health and Safety – Waste and Recycling (PwC)	Draft report with Place	Draft report with management to finalise agreed management actions
Strategy and Insight		
17. Resilience	Draft report with IA	Management responses received and draft with IA to respond.
18. Councl Wide 19. Phishing	Draft report with Resources - ICT	Awaiting revised management responses from ICT
20. Records Management – St Katherine's Main impacts will be on Communities and Families and health and Social Care	Will complete in 2018/19 - Currently in fieldwork	Completion date to be determined. A project has now been established within Strategy and Insight to support completion. Likely that this review will continue into the 2018/19 plan year.
21. GDPR Readiness (PwC)	Draft report preparation	PwC specialist review. Initial outcomes have been discussed with management and the draft report is being prepared.

Time, day, date

Internal Audit: Overdue internal audit findings referred from the Governance, Risk, and Best Value Committee

Item number

Report number

Executive/routine

Wards

Council Commitments

Executive Summary

This report sets out details of all High and Medium rated overdue Internal Audit (IA) findings, that fall within the remit of the XXXX Committee.

As at date, there were a total of XX High and XX Medium rated overdue IA findings

It is the responsibility of senior management to implement agreed management actions to address internal audit findings within agreed timescales, to ensure that service delivery risks are effectively mitigated and managed, and frontline services protected.

It is the responsibility of the XXXX Committee to scrutinise and challenge officers, to confirm that they are taking appropriate steps to address overdue findings, ensuring that risks are appropriately treated or mitigated in a timely manner.



Report

Internal Audit: Overdue internal audit findings referred from the Governance, Risk, and Best Value Committee

1. Recommendations

- 1.1 Members of the XXXX committee are requested to:
- 1.2 Scrutinise the overdue Internal Audit findings;
- 1.3 Consider whether progress and the revised implementation date are appropriate given the ongoing risk that has not yet been addressed.

2. Background

- 2.1 In May 2018, the Governance Risk and Best Value Committee decided that all High and Medium rated Internal Audit overdue findings should be forwarded to the relevant Executive Committees for additional scrutiny and challenge.
- 2.2 The IA definition of an overdue Internal Audit finding is any finding where all associated agreed management actions have not been implemented by the final date agreed by management and recorded in Internal Audit reports.
- 2.3 IA overdue findings are reported monthly to the CLT and quarterly to the GRBV.
- 2.4 It is anticipated that the greater visibility that reporting to CLT; GRBV; and Executive Committees provides will result in more Internal Audit findings being closed on time, ensuring that the associated service delivery risk is effectively addressed.

3. Main report

- 3.1 There are a total of XX (XX High and XX Medium) overdue Internal Audit findings that fall within the XXXX committee's remit as at xxxx
- 3.2 Of these XX% are more than 3 months; XX% more than 6 months; XX% more than one year, and XX% more than 18 months old.

4. Background reading/external references

4.1 Insert link to latest GRBV report

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Appendix 1: High and Medium rated Overdue Internal Audit Findings

Audit Report	Finding	Risk	Agreed Management Action	Original Date	Revised Date	Number of Date Revisions	Latest Update

