Governance, Risk and Best Value Committee

10.00am, Tuesday, 28 November 2023

Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 31 October 2023

Executive/routine
Wards

1.   Recommendations

1.1   It is recommended that the Committee:

1.1.1   notes the status of open and overdue Internal Audit (IA) actions and key performance indicators as at 31 October 2023;

1.1.2   notes progress made on the open resilience audit actions as requested by Committee in September;

1.1.3   refers this paper to the relevant Council Executive committees for ongoing scrutiny of the overdue IA actions relevant to their respective remits; and

1.1.4   refers this paper to the Edinburgh Integration Joint Board Audit and Assurance Committee for information in relation to the current Health and Social Care Partnership position.

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Report

Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 31 October 2023

2. Executive Summary

2.1 This report provides an update to Committee on progress of open and overdue Internal Audit (IA) management actions and key performance indicators as at 31 October 2023.

2.2 The includes progress updates from each Directorate on the six open resilience audit actions as requested by Committee in September.

2.3 As at 31 October 2023, there were a total of 114 open IA management actions, with 21 of these overdue (18%), an increase of 2 compared to June 2023 (19) and a decrease of 3 when compared to the same period last year (24).

2.4 Further detail on the status of open and overdue actions as at 31 October 2023 is provided in the open and overdue performance dashboard at Appendix 1. This includes a comparison with June 2023 and October 2022.

3. Background

3.1 Progress in implementing open and overdue management actions raised in IA reports are reported monthly to the Corporate Leadership Team (CLT) and quarterly to the GRBV Committee.

3.2 This report specifically excludes open and overdue findings that relate to the Edinburgh Integration Joint Board (EIJB) and the Lothian Pension Fund (LPF). These are reported separately to the EIJB Audit and Assurance Committee and the Pensions Audit Sub-Committee respectively.

3.3 In September 2023, the Committee requested a progress update from Directorates on the six remaining actions from the Resilience audit completed in 2018 which were rebased in March 2023.

3.4 IA Key Performance Indicators (KPIs) to support effective and timely delivery of the IA annual plan were revised and agreed by CLT and GRBV in March 2023.

4. Main report

Open and overdue management actions

4.1   Figure 1 of the IA activity dashboard at Appendix 1 illustrates that as at 31 October 2023, there were 114 open IA actions across the Council, with 21 actions (18%) overdue, and 93 actions (82%) not yet due.

4.2   The movement in open and overdue IA actions for the period 22 June to 31 October 2023 is reflected in figure 2 which highlights that the total number of open actions decreased by 28 during the reporting period (from 136 to 114) and overdue management actions have increased from 19 to 21.

4.3   Figure 2 also highlights that during the period a total of 44 IA actions were closed across the Council and 22 new IA actions were created.

4.4   Evidence for 1 action is currently being reviewed by IA. IA has continued to achieve the established KPI for reviewing all implemented management actions.

4.5   Figure 3 and Figure 4 illustrate the allocation of the 21 overdue management actions across all directorates.

4.6   Figure 4 shows the composition of the 21 overdue management actions as 9 High, 9 Medium and 3 Low rated management actions.

Ageing profile of overdue actions

4.7   Figure 5 compares the ageing profile of current (October 23) overdue management actions with the last reported period (June 2023) and shows actions overdue for:

- less than three months have decreased from 11 to 6
- three to six months have increased from 2 to 5
- six months to one year have increased from 2 to 4
- more than 1 year have increased from 4 to 6.

4.8   The analysis of the ageing of the 21 overdue management actions across directorates shown at figure 6.

4.9   Appendix 2 provides details of all overdue management actions as at 31 October 2023 together with an update from management on progress with the action. The number of days an action has been overdue is also provided for each action (as requested by Committee at the September 2023 meeting).

Management actions closed based on management's acceptance of risk

4.10   Three management actions were closed based on management's acceptance of risk during the period 22 June to 31 October 2023. Please refer to appendix 3 for details.

Progress with rebased resilience audit actions

4.11   The 2023/23 Internal Audit Annual Report reported to Committee in September 2023, included details of rebased audit actions.

4.12   Committee requested an update on the 6 Resilience audit actions (5 high and 1 medium) relating to update of the Council Business Continuity Plan, review and

testing of resilience protocols across directorates, and review of contracts within Place directorate. An update from each Directorate is provided at Appendix 4.

IA Annual Plan Delivery

4.13 The 2023/24 IA annual plan was approved by GRBV in March 2023. Figure 7 shows good progress in the delivery of 23/24 IA plan as at 31 October 2023, with 10 audits completed, 3 audits in reporting, 12 audits in fieldwork and 12 audits in planning. Further detail on plan delivery is provided in the quarterly update report presented to committee as part of today's agenda papers.

IA Key Performance Indicators

4.14 IA Key Performance Indicators (KPIs) to support effective and timely delivery of the IA annual plan were revised and agreed by CLT and GRBV in March 2023.

4.15 Performance in line with audit agreed KPIs is set out at Figure 8. We have seen a delay in providing management responses and Service Director and Executive Director approval of Terms of Reference and final audit reports. Management are requested to review these in a timely manner to prevent delays to delivery of agreed audits.

4.16 Services are also encouraged to return end of audit surveys which provide feedback on the audit process and contribute towards continuous improvement in the audit team.

4.17 IA will continue to remind officers that performance in line with the revised KPIs, will be reported to CLT and to Committee, and that delays may impact timely delivery of the overall internal audit programme.

5. Next Steps

5.1 IA will continue to monitor the open and overdue actions position providing monthly updates to the CLT and quarterly updates to the GRBV Committee.

6. Financial impact

6.1 There are no direct financial impacts arising from this report, although failure to close management actions and address the associated risks in a timely manner may have some inherent financial impact.

7. Equality and Poverty Impact

7.1 None. An assessment is not required because the reason for this report is to report Internal Audit activity to Committee. Consequently, there will be no differential equality or poverty impacts, as a result of the proposals in this report.

8.   Climate and Nature Emergency Implications

8.1   None. The reason for this report is to report Internal Audit activity to Committee. Consequently, there will be no differential climate or nature emergency implications, as a result of the proposals in this report.

9.   Risk, policy, compliance, governance, and community impact

9.1   This report identifies several specific impacts on, and areas of improvement for the Council's risk, policy, compliance, and governance frameworks. Management should seek to take adequate steps to reduce the impacts across the key risk areas set out.

9.2   Council officers and elected members are consulted on the findings of Internal Audit throughout the year. No specific consultations have taken place in relation to this report.
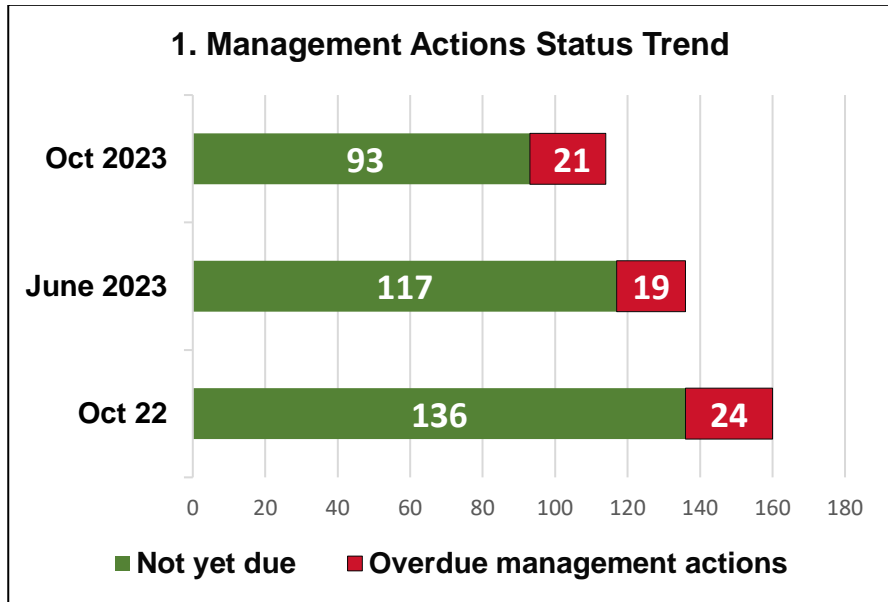
10.   Background reading/external references

10.1   Open and Overdue IA Findings – Performance Dashboard as at 22 June 2023: GRBV August 2023

10.2   2022/23 Internal Audit Annual Report and Opinion: GRBV September 2023

10.3   Internal Audit journey map and key performance indicators – GRBV March 2023
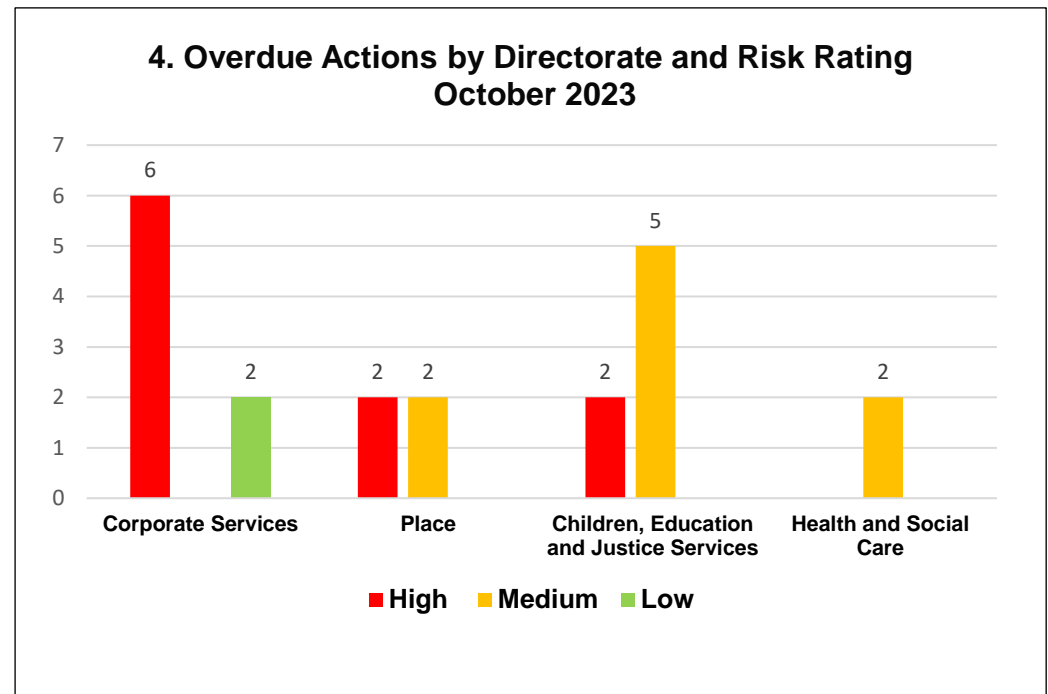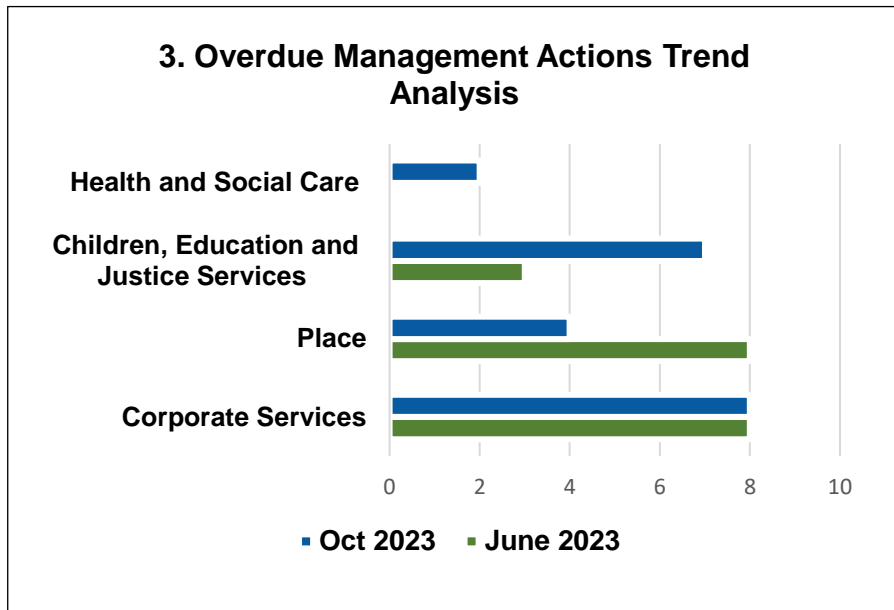
11.   Appendices

11.1   Appendix 1: Open and overdue IA actions and KPI dashboard as at 31 October 2023

11.2   Appendix 2: Overdue IA actions as at 31 October 2023

11.3   Appendix 3: Actions closed based on management risk acceptance 22 June to 31 October 2023

11.4   Appendix 4: Progress with remaining Resilience audit actions as at 31 October 2023

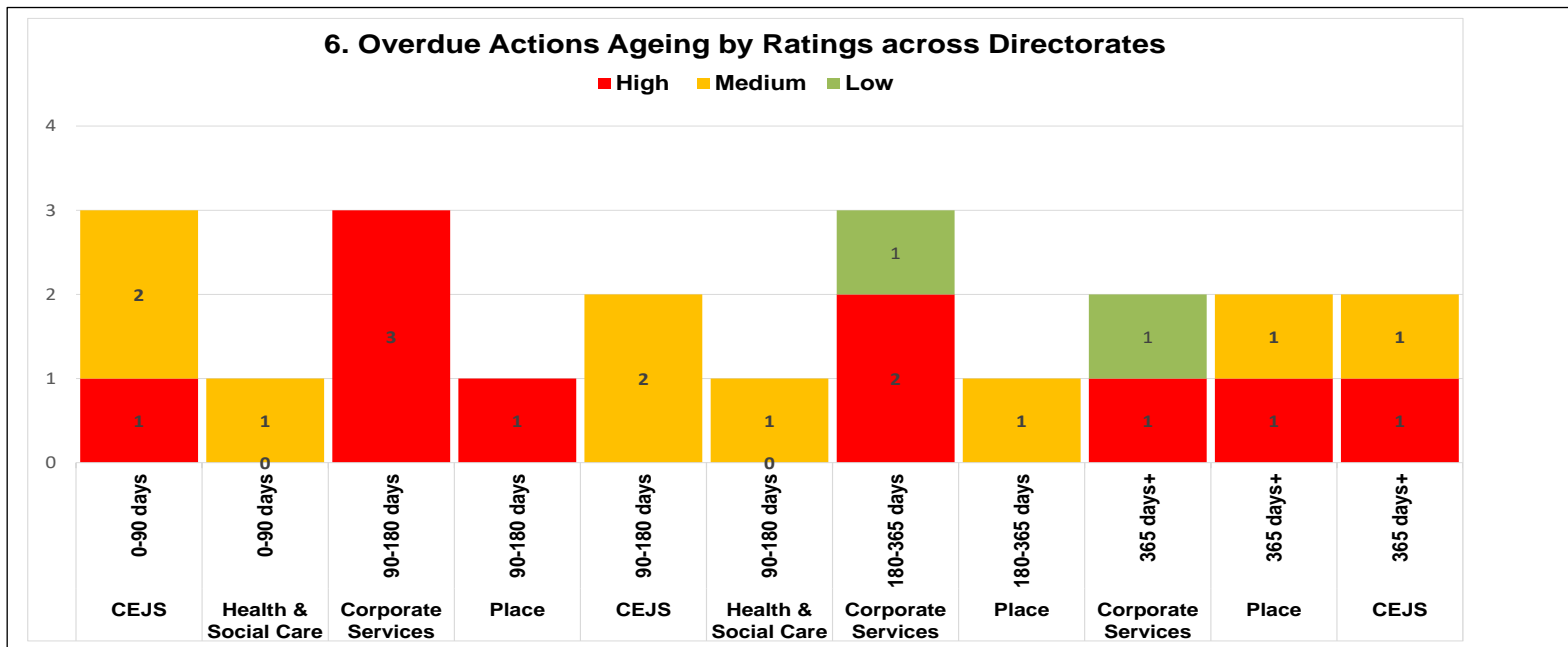# Appendix 1: IA open and overdue actions dashboard as at 31 October 2023

1. Management Actions Status Trend

Period	Not yet due	Overdue management actions
Oct 2023	93	21
June 2023	117	19
Oct 22	136	24

Legend: ■ Not yet due ■ Overdue management actions

2. Analysis of changes in management actions between June – Oct 2023

	22/06/2023	New	Closed	31/10/2023	Trend
Open Actions	136	22	44	114	↓
Overdue Actions	19	12	10	21	↑

3. Overdue Management Actions Trend Analysis

Directorate	Oct 2023	June 2023
Health and Social Care	2	
Children, Education and Justice Services	7	3
Place	4	8
Corporate Services	8	8

Legend: ■ Oct 2023 ■ June 2023

4. Overdue Actions by Directorate and Risk Rating October 2023

Directorate	High	Medium	Low
Corporate Services	6		2
Place	2	2	
Children, Education and Justice Services	2	5	
Health and Social Care		2	

Legend: ■ High ■ Medium ■ Low

Appendix 1: IA dashboard – Ageing of overdue actions as at 31 October 2023

5. Overdue management actions ageing (June 23 vs Oct 23)

	0-90 DAYS	90-180 DAYS	180-365 DAYS	365 DAYS+
June 2023	11	2	2	4
Oct 2023	6	5	4	6

6. Overdue Actions Ageing by Ratings across Directorates

Legend: High (red), Medium (yellow), Low (green)

Age band	Directorate	High	Medium	Low
0-90 days	CEJS	1	2	
0-90 days	Health & Social Care	0	1	
90-180 days	Corporate Services	3		
90-180 days	Place	1		
90-180 days	CEJS		2	
90-180 days	Health & Social Care	0	1	
180-365 days	Corporate Services	2		1
180-365 days	Place		1	
365 days+	Corporate Services	1		1
365 days+	Place	1	1	
365 days+	CEJS	1	1	

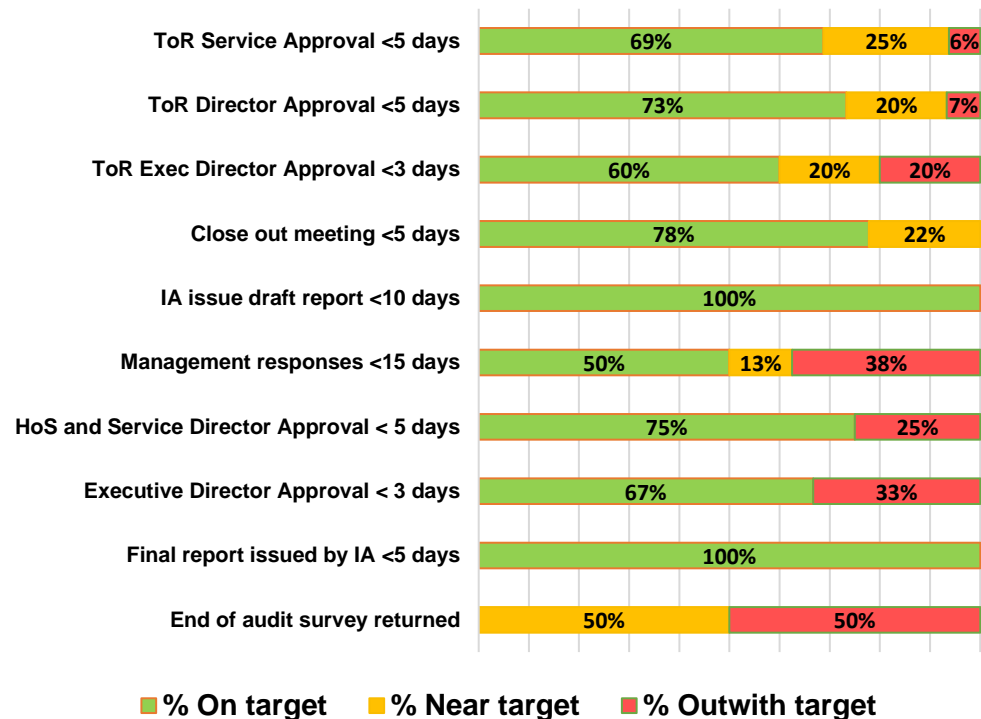Governance, Risk and Best Value Committee, 28 November 2023

Appendix 1: IA dashboard – Annual plan delivery and KPIs as at 31 October 2023

7. 2023/24 IA plan status

- Not started — 21%
- Planning — 26%
- Fieldwork — 26%
- Reporting — 6%
- Complete — 21%
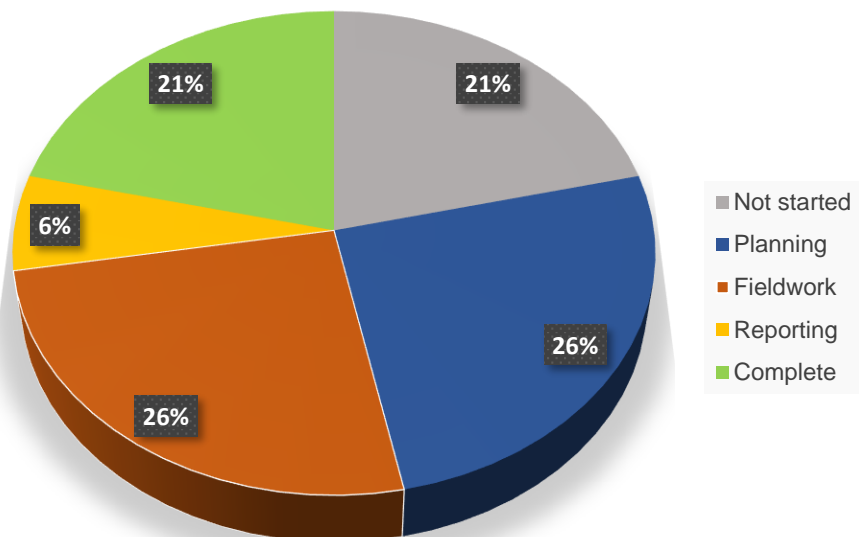
8. Internal Audit Key Performance Indicators Q2

Indicator	% On target	% Near target	% Outwith target
ToR Service Approval <5 days	69%	25%	6%
ToR Director Approval <5 days	73%	20%	7%
ToR Exec Director Approval <3 days	60%	20%	20%
Close out meeting <5 days	78%	22%	
IA issue draft report <10 days	100%		
Management responses <15 days	50%	13%	38%
HoS and Service Director Approval < 5 days	75%		25%
Executive Director Approval < 3 days	67%		33%
Final report issued by IA <5 days	100%		
End of audit survey returned		50%	50%

■ % On target   ■ % Near target   ■ % Outwith target

Appendix 2: Overdue Actions as at 31 October 2023

Ref.	Directorate	Committee	Code	Audit	% Progress	Observation Title	Rating	Recommendation	Management Action	Status	Due Date	Revised Date	Days Overdue	Status Update	Business Lead
1	Children, Education and Justice Services	Education, Children and Families	CEJ2201	Early Years Education 1140 delivery March 2023	33% / 3 Actions / 1 closed / 2 in progress / 1 overdue	CEJ2201 Issue 2: Ongoing programme funding	Medium Priority	CEJ2201 Rec 2.1: Sustaining programme funding	The recommended information will be provided to the Education, Children and Families committee.	In Progress	30/06/2023	29/02/2024	124	A full report is due to go Committee in December 2023 therefore amending the due date to end of February 2024 to allow time for submission of evidence to internal audit.	Executive Director of Children, Education and Justice Services
2	Children, Education and Justice Services	Education, Children and Families	CEJ2203	Self-Directed Support (SDS) Children's Services June 2023	0%	CEJ2204 - Issue 1 - SDS Policies and Procedures	High Priority	CEJ2203 - Recommendation 1.2 - Linking SDS framework standards to processes	The feasibility for adding this link to Swift (or the replacement system) with a focus on standard 8 of the SDS framework will be considered and where this is not possible, alternative controls to manage the risks will be developed.	In Progress	31/08/2023	30/04/2024	62	Work is progressing on the SDS policy, however due to competing priorities within the Partnership, the drafting of the policy is taking longer than anticipated and is being co-ordinated with Children's Services. Alongside this, based on feedback from P&S Committee around one element of the SDS (Direct Payments), we want to ensure the points raised is incorporated within the SDS policy, therefore we are extending this management by a further six months	Executive Director of Children, Education and Justice Services
3		Education, Children and Families			6 Actions / 6 in progress / 3 overdue	CEJ2204 - Issue 4 - Budget review and oversight	Medium Priority	CEJ2203 - Recommendation 4.1 - Reporting on actions taken to manage under/overspends	A report will be created and maintained by Children's Services which includes the actions which have been taken to tackle SDS underspends/overspends. The plan will include the reason for the over/under spends, actions taken by whom and when.Any risks identified will be escalated to the Children's Services and/or the CEJS risk registers.	In Progress	30/09/2023	30/04/2024	32		Executive Director of Children, Education and Justice Services
4		Education, Children and Families				CEJ2204 - Issue 4 - Budget review and oversight	Medium Priority	CEJ2203 - Recommendation 4.2 - Budget review and oversight - action tracking	This will be managed via a tracker which will include the action to be taken, the names of the responsible officers, and implementation dates. Senior Manager to liaise with Finance colleagues in respect of the implementation of this action. The tracker will be reviewed in advance of meetings and revised dates and a rationale will provide where actions are overdue.	In Progress	30/09/2023	30/04/2024	32		
5	Children, Education and Justice Services	Policy and Sustainability	CF2003	Health and Safety – Managing Behaviours of Concern July 2021	90% / 10 Actions / 9 closed / 1 in progress / 1 overdue	CF2003 - Issue 1 - Policies, Procedures and Complaints	High Priority	CF2003 - Recommendation 1.2 - Policy and Procedures (Children, Education and Justice Services)	A lead officer for Managing Behaviours of Concern will be appointed and their reponsiblities will include review, update and revision of policies and procedures, as well as communication and incorporating the flow charts and procedures for managing problematic behaviour.	In Progress	30/09/2022	30/12/2023	397	The Protecting Colleagues from Unacceptable Behaviour Policy has now been approved. Work required to complete this action will now be progressed.	Executive Director of Children, Education and Justice Services
6	Corporate Services	Policy and Sustainability	CS2109	Planning and Performance Framework Design Review June 2022	33% / 12 Actions / 4 closed / 7 in progress / 1 overdue	CS2109 Issue 3: Directorates and Divisional Data Quality Objectives	Low Priority	CS2109 Recommendation 3.1: Development of Divisional Data Quality Objectives	Data quality objectives will be prepared and shared with directorates and divisions involved in provision of data for inclusion in performance report for discussion and agreement.	In Progress	31/12/2022	24/01/2024	305	The objectives are being prepared by the Data, Performance and Business Planning team for agreement at the Information Board. The need for these will also be in the upcoming data strategy and the work tracked as a workstream in the implementation plan.	Executive Director of Corporate Services
7	Place	Policy and Sustainability	CW1910	Life Safety October 2020	89% / 19 Actions / 17 closed / 2 with IA for review	CW1910 - Life safety: Issue 1 Life safety systems and reporting	High Priority	CW1910 Rec 1.1.3 Housing Property Services - consolidated life safety management and reporting systems	The issue with the asset register, testing, maintenance and repairs is part of the ongoing Housing Service Improvement Plan, and will be addressed by implementation of the Total Mobile technology solution. The Council is now in phase two of a three phase Total Mobile programme that includes workstreams relating to responsive repairs, gas safety checks, and voids. Total Mobile has also been successfully implemented to support completion and recording of annual Gas Safety Checks.Phase 3 will include an automated solution for the current Mechanical and Electrical regime plus routine Legionella maintenance and testing, and will also be used to support programmed works completed by external contractors.Housing Property are also implementing an Asset Management register which will sit within the Northgate system. This is being delivered as part of the Northgate system upgrade by the Council's Digital Services team working in partnership with our CGI and Northgate.	IA Review in progress	30/06/2023	30/11/2023	124	Evidence currently being reviewed by Internal Audit	Executive Director of Place
8		Policy and Sustainability					High Priority	CW1910 Rec 1.2 Life safety key performance measures and reporting	A life safety performance framework will be established following consolidation of the second line teams and resources that have life safety responsibilities across the housing and operational property estate, and implementation of comprehensive life safety systems that include all relevant life safety data.This framework will incorporate all existing performance frameworks and will include a new set of standard risk based and proportionate life safety key performance measures designed to support reporting to management and governance forums and confirm ongoing compliance with applicable legislation and regulations.	In Progress	29/04/2022	31/12/2023	551	Action is progressing, expected to meet the revised date.	Executive Director of Place

Ref.	Directorate	Committee	Code	Audit	% Progress	Observation Title	Rating	Recommendation	Management Action	Status	Due Date	Revised Date	Days Overdue	Status Update	Business Lead
9	Children, Education and Justice Services	Policy and Sustainability	CW1914	Unsupported Technology (Shadow IT) and End User Computing October 2020	93% 15 Actions 14 closed 1 in progress 1 overdue	CW1914 Issue 1: Digital strategy and governance	Medium Priority	CW1914 Rec 1.4d - Review of existing shadow IT contracts (Children, Education and Justice Services)	The Directorate will complete a review of all contracts supporting the ongoing use of shadow IT / cloud based applications used within divisions in comparison to the guidance provided by CPS ensure identify any contracts that need to be refreshed or procured, with support from CPS and Digital Services. Where inadequate contracts are identified, and the supplier is unable to support an immediate contract refresh, the criticality of the system and the service it supports will be assessed to determine whether the system is required, or whether an alternative system solution can be procured.Where inadequate contracts support critical systems that cannot be immediately re-procured, the risks associated with ongoing use of these systems and their contracts will be recorded in risk registers, and the contract re-procured at the earliest possible date.	In Progress	30/09/2021	29/12/2023	749	A number of actions have been undertaken to manage the risks in this area. A partial risk acceptance is being prepared and will be reported to GRBV in the next update.	Executive Director of Children, Education and Justice Services
10		Policy and Sustainability			29%	CW2001 - Issue 1 - ALEO Governance Framework	High Priority	CW2001 - Recommendation 1.1 - ALEO Governance Framework	Second line responsibilities for the design, implementation, and ongoing maintenance of an ALEO governance framework will be agreed; and An ALEO governance framework will be designed implemented, and communicated that incorporates all of the recommendations above.	In Progress	30/09/2022	29/03/2024	397	Revised completion date to allow time for key person dependency and also to take on board recommendation's from Tram Inquiry.	Executive Director of Corporate Services
11	Corporate Services	Policy and Sustainability	CW2001	Arms length external organisations (ALEOs) August 2021	7 Actions 2 closed 5 in progress 3 overdue	CW2001 - Issue 2 - Conflicts of Interest, Appointments, and Training	High Priority	CW2001 - Recommendation 2.1 - Conflicts of Interest and Appointments	Following ALEO allocation, a paper will be presented to full Council that highlights potential conflicts of interest between ALEO and Council committee appointments, with a request that the Council either risk accepts or takes action to address the potential conflicts identified. This report will also highlight that future potential conflicts could occur if EM appointments to either ALEOs or Council committees are changed, and that this should be considered by political groups as part of any subsequent appointment changes. Following presentation of the paper to full Council noted above, Executive directors will be advised of any potential ALEO conflicts of interest that have been risk accepted and requested to ensure that these are reflected in relevant risk registers. A framework will be designed and provided to all ALEOs that makes recommendations for an appropriate composition of both elected members and independent members for inclusion in ALEO boards to ensure that there is an appropriate balance and mix of skills. The skills, background and experience required for Council Observers who represent the Council's interest at board meetings will be considered; documented; and consistently applied to all appointments Reminders will be sent to each Group annually about the recommendation that there be an appropriate composition of both elected members and independent members for inclusion in ALEO boards. Each Directorate will be asked to confirm (at least annually) that the background, skills and experience of each CO remains appropriate.	In Progress	30/06/2023	31/05/2024	124	This workstream will be folded in to the ALEO Governance Framework.	Executive Director of Corporate Services
12		Policy and Sustainability				CW2001 - Issue 2 - Conflicts of Interest, Appointments, and Training	High Priority	CW2001 - Recommendation 2.2 - Training	Training materials will be reviewed. It was agreed at a meeting of full Council in June 2016 that EMs who were directors of Council companies would undertake mandatory training on their duties under the Companies Act. Training will also be made mandatory for COs. Completion of training by both EMs and COs will be monitored and where training has not been completed, Group Leaders will be notified.	In Progress	30/06/2023	31/05/2024	124	The training will be carried out after the Framework has been approved and rolled out.	
13	Place	Policy and Sustainability	CW2006	Health and Safety – Asbestos Recommendations B agenda report	89% 9 Actions 8 closed 1 in progress 1 overdue	CW2006 Issue 2: Asbestos location and condition data – Housing Property Services and Estates and Facilities	Medium Priority	CW2006 Rec 2.1b: Estates and Facilities Management – population of CAFM system	Asbestos registers will be manually transferred from the current PDF version and populated directly into CAFM where they will be maintained in the CAFM asbestos module. There is no requirement for a technology upgrade to support this process. This has already been performed for a sample of three properties and the full population should be achievable by 31 March 2023.	In Progress	31/03/2023	31/03/2024	215	Input of data to CAFM/AMIS has stalled due to system issues. Information is currently being updated and maintained in Excel in meantime. Discussions are ongoing.	Executive Director of Place
14	Corporate Services	Finance and Resources	CW2009	Fraud and Serious Organised Crime September 2022	0% 1 Action 1 overdue further actions will be tracked	CW2009 Issue 1 – Established Fraud and Serious Organised Crime Arrangements	High Priority	CW2009 Rec 1.1: Review of Council Fraud and Serious Organised Crime Arrangements - phased implementation plan	Fraud and SOC arrangements will be reviewed and appropriate recommendations for relevant policies and the framework presented to CLT for approval. The revised arrangements will give consideration to Audit Scotland expectations as detailed in their July 2022 publication on Fraud and Irregularity. A phased implementation approach will be adopted, to enable sufficient time for the design and implementation of the new process. An implementation plan that considers and addresses (where possible) the IA recommendations included in this report will be prepared by 31 March 2023. The plan will be agreed with all services and external stakeholders who will be required to support the process.The plan will be shared with Internal Audit to confirm that appropriate actions have been defined, or risks accepted (where appropriate), and management actions will then be agreed based on the content of the plan, with their implementation progress monitored through the established Internal Audit follow-up process.	In Progress	31/03/2023	30/11/2023	215	The council wide Fraud and SOC group has met regularly and is on track to have developed an implementation plan for the actions by the end of November. These actions will then be tracked by Internal Audit to completion.	Executive Director of Corporate Services

Ref.	Directorate	Committee	Code	Audit	% Progress	Observation Title	Rating	Recommendation	Management Action	Status	Due Date	Revised Date	Days Overdue	Status Update	Business Lead
15	Corporate Services	Policy and Sustainability	CW2106	Implementation of Child Protection recommendations July 2022	71% 17 Actions 12 Complete 5 in progress 1 overdue	CW2106: Implementation of Historic Whistleblowing Recommendations - Issue 1: Corporate	Low Priority	CW2106: Recommendation 1.1a - Whistleblowing policy and procedures	The Whistleblowing Policy is being updated following the Tanner reviews and these changes will be implemented as part of this.	In Progress	31/03/2023	31/01/2024	215	Going to Policy and Sustainablity Committee on Tuesday 9 January 2024.	Executive Director of Corporate Services
16	Children, Education and Justice Services	Policy and Sustainability	CW2202	Application technology controls - SEEMIS November 2022	67% 3 Actions 2 closed 1 in progress 1 overdue	CW2202 Issue 1 - SEEMiS: SEEMiS Records Retention and Disposal	Medium Priority	CW2202 Recomendation 1.1 SEEMiS: SEEMiS Records Retention and Disposal	Record retention periods for pupil data will be reviewed and agreed with IGU. Following that, the Council's Records Retention Schedule and Quick Guide for Managing Pupil Information will be updated.A schedule will be created to facilitate a timely, complete disposal of pupil data in line with agreed record retention periods.	In Progress	31/05/2023	31/12/2023	154	Quality Improvement Education Officer has been recruited and will take forward this action.	Executive Director of Children, Education and Justice Services
17		Education, Children and Families		Transitions for young adults with a disability from children's services to Adult Social Care August 2023	0% 6 Actions 6 in progress 2 overdue	HSC2201: Issue 3 - Continuous improvement and performance monitoring	Medium Priority	HSC2201: Recommendation 3.1 - Tracker for future service/improvement reviews	Tracker to be drawn up and identify who should lead on this which links with minutes of the bi-monthly meetings. Regular updates will be provided to Operations Managers of both directorates.	In Progress	31/07/2023	30/04/2024	93	Key individuals have retired / are absent at present and whilst some progress has been made, further work is still required. Therefore an extension to 30 April 24 is required in line with development of operational procedures.	Executive Director of Children, Education and Justice Services Chief Officer - HSCP
18	HSCP/CEJS	Education, Children and Families	HSC2201				Medium Priority	HSC2201: Recommendation 3.2 - Transition journey experience as part of successful transition review	Skills Development Scotland check in with young adults regarding positive destinations.Young Adults with Disability team currently conduct a review after 6-12 weeks following successful transition. As part of this review a question will be asked regarding the transition journey experience. This will be formally captured and discussed with Children affected by Disability team.There are no resources currently within Children's Services to conduct a separate follow-up interview.	In Progress	31/08/2023	30/04/2024	62		Executive Director of Children, Education and Justice Services Chief Officer - HSCP
19	Place	Policy and Sustainability	PL2003	Registration and Bereavement Services March 2021	80% 5 Actions 4 closed 1 in progress 1 overdue	PL2003 Issue 2: Bereavement Services systems and records	Medium Priority	PL2003 Recommendation 2.1: Digitalisation of historic burial records	Management plan to move burial records on-line. This will require transfer from current CGI BACAS to a Cloud based version which is currently in progress. Thereafter, that will give access to a bolt on module which will allow more secure management of burial and memorial safety records in compliance with anticipated new legislation. The cost of the module is not anticipated to be onerous, but if required will be the subject of a business case. The business case will also identify resources required to transfer historic hard copy records to the system as required.	In Progress	31/03/2022	31/12/2023	580	Still in negotiations with UK archiving and the new contractor who have bought out BACAS – will chase them for an update. St Cuthberts booked are scanned as a test at the moment.	Executive Director of Place
20	Corporate Services	Finance and Resources	RES1903	Budget Setting and Management February 2020	86% 7 Actions 6 closed 1 in progress 1 overdue	RES1903 Issue 3: Continuous improvement: Lessons learned and customer feedback.	Low Priority	RES1903 Issue 3.2: Finance customer and staff feedback surveys	Finance will conduct customer and staff feedback exercises every two years. A feedback process will be developed and implemented that is aligned with the lessons learned methodology as described in recommendation 3.1.In addition, feedback from each exercise will be consolidated and used to generate improvement actions. The survey results and improvement actions will be reported to service managers and staff.	In Progress	31/12/2020	31/01/2024	1035	In progress, Has been delayed due to medical treatment of lead officer and work prioritisation.	Executive Director of Corporate Services
21	Corporate Services	Policy and Sustainability	RES1910	Risk Management June 2020	96% 23 Actions 22 closed 1 in progress 1 overdue	RES1910 Risk Management Issue 2 - Refreshed Risk Management Framework	High Priority	RES1910 Rec 2.5 - Commence roll-out of new risk management framework across Council	Rebased action to reflect progress with refreshed risk management framework June 2022 - as agreed with Azets The Corporate Risk Team will Commence roll out of new framework across services across a two year time frame (or sooner if possible).	In Progress	31/07/2023	31/01/2024	93	The Risk Assessment tool has been subject to consultation and development through the Risk Forum and will be reported onto CLT along with a Risk Framework guide. In addition the recruitment of a Chief Risk Officer is underway. This post will be key to supporting the implementation of the new Risk Framework. The Revised Risk Management Policy and Risk Appetite statement was reported to Policy and Sustainability on 24 October and will be referred onto GRBV on 28 November.	Executive Director of Corporate Services

Appendix 3: Actions closed as management accept risk (22 June to 31 October 2023)

Directorate	Place	Action owner	Executive Director of Place
Audit Code and title	PL1902 Tree Management		
Finding Title	Finding 1 - Strategic direction and operational delivery		
Internal Audit Risk Description	Limited understanding of the extent of tree management requirements demand from other divisions; the associated costs; and resources required to supporting ongoing tree management across the city.		
Internal Audit Recommendation	**1.5 Review and development of service level agreements (SLAs)** Management should: 1. Complete a review of tree management services requested by and delivered across other Council divisions and consider (with reference to the capacity and workforce plan whether the Council can continue to support these services based on the capacity of current resources, and the external support that may be required. 2. Existing SLAs should then be reviewed and refreshed to ensure they reflect the full range and costs of tree management services provided. This should include a review of financial and recharging arrangements to ensure that costs incurred by Forestry services are recovered. 3. SLAs should be developed, agreed, and implemented for tree management services provided to other Council divisions where they currently do not exist. 4. Regular meetings should be established with divisions to discuss Forestry services performance in line with agreed SLAs and operational key performance indicators. Performance dashboards should also be provided to support discussions at these meetings. 5. SLAs should be reviewed annually to ensure that they continue to reflect the forestry services delivered across Council divisions and incorporate any necessary changes.		
Management Action	Parks and Greenspace management accept the internal audit recommendation made.		
Risk Rating	**Initial Rating in Audit report**	High	**Residual rating at closure**	Medium
Due Date	31/10/2021	**Revised date**	31/10/2023
Mitigating Key Controls in Place	Evidence has now been submitted detailing that action requirement 1 has been completed. This overlaps with another closed action from the Tree Management audit. Action 2 has been progressed as part of the process outlined below. Action 5 cannot be met fully as SLAs are not to be introduced, however, KPIs have been developed and approved. An alternative approach has been agreed by senior management which means that actions 3-5 will need to be risk accepted.		

	The Forestry Service has overall responsibility for maintaining trees in public ownership on its land within the city. However, these trees are the responsibility of the respective departments and service areas within the Council. The Forestry Service will carry out works to trees growing in areas, such as Council housing gardens, school grounds, libraries, where the managing department agrees to cover the costs associated with managing the risks associated with trees and associated works to maintain them.
	As the Forestry Service has moved into Neighbourhood Environmental Services, there is a desire to move away from Service Level Agreements for most service areas and develop appropriate service standards and performance measures to cover all work for internal stakeholders. This will include a virement of funds from services to the Forestry service to cover costs covered through the budget setting process and based on the cost to achieve the agreed service standards.
	The Forestry Service should have direct responsibility to manage trees on Council-owned property and in Council house gardens managed under the Housing Revenue Account (HRA), as well as schools, and Health and Social Care property, parks and open spaces, etc.
	Mitigating key controls in place:
	- The Forestry Service Workforce and Resources Plan has identified the future needs of the city's tree and woodlands management. This has taken into account additional demands from service areas such as the support for Edinburgh Million Tree City, which will see in excess of 250,000 trees planted by 2030, and Ash Dieback. - The Forestry Service Standards and Performance Indicators document outlines that regular review of the workforce plan should be undertaken. - The Forestry Service can provide all services in relation to trees for the Council, from planting to felling, development, maintenance, and succession planning, and dealing with arboreal pandemics to ensuring trees are kept healthy and safe and do not pose a risk to people or property. - Service Standards – a set of statements outlining what the Forestry Service will provide by way of service are now established and available online. This is measured against key performance indicators. - The Forestry Service adopts a risk-based approach to tree management and therefore any tree work of lower or no significant risk is likely to be given less priority than issues that pose a significant risk to people and property and allocates its resources accordingly. - The same risk-based approach will be adopted by other internal stakeholders to ensure that all Council departments with responsibility for trees on their property are managed by the Forestry Service to the same service standards. - The Trees in the City management policies sets out works undertaken and outlines processes in more detail. - There will be an annual review prepared for senior management and for the appropriate service or departmental representative to share progress; provide information; report on ongoing, current, or new risks; and enable scrutiny to take place. Where changes to resources, including increases in costs, are required, this will be highlighted for the purposes of budget management and resource allocation.
Residual Issue	Internal intra-department Service Level Agreements have not been implemented. Instead, a service standards approach has been agreed as informed by the Service Standards and KPIs doc and supported by the Workforce and Resources Plan.

Risk acceptances June to October

Further Actions	Regular review of Tree Management Policies, Workforce and Resources Plan, Annual review and reporting for service areas & KPIs (including future review of KPIs with service areas), adherence to outlined service standards.

Directorate	Place	Action owner	Executive Director of Place
Audit Code and title **Finding Title**	PL2305 Edinburgh's Employer Recruitment Incentives (EERI) Finding 4 - Helix user access management		
Internal Audit Risk Description	Helix is a client management system and system administration for City of Edinburgh Council managed by Capital City Partnership (CCP). The system is used to contain privacy notices for employees engaged in Employer Recruitment Incentive schemes across the Council. Our review identified that 1 of the 3 Helix users in the Council no longer have EERI responsibilities. Management advised that user access processes were under review with CCP, as it was unclear whether Council users from other service areas may have access to EERI data.		
Internal Audit Recommendation	**4.1 CCP Helix User Access Review** User access procedures and reviews should be established in conjunction with Capital City Partnership to ensure that Council employees without EERI responsibilities have their access removed upon leaving, moving roles or when their responsibilities change. **4.2 Monitoring and management of Helix user access rights** Outcomes of the review of Helix user access should be recorded and the users' access to Helix system which is disproportionate to their current role should be escalated.		
Management Action	**4.1** We are working with Capital City Partnership regarding access across all Helix provision. Due to the complexities of several organisations and local authorities using the system, this will take longer to complete in full. **4.2** In the meantime, all Helix access within Business Growth and Inclusion is monitored and removed for those not working on projects where this is required.		
Risk Rating	**Initial Rating in Audit report**	Medium Priority	**Residual rating at closure**	Low Priority
Due Date	30/09/23	**Revised date**	N/A
Mitigating Key Controls in Place	A user's procedure/declaration has been implemented which: - Requires all Helix users to sign a declaration - Requires users to complete a user license form		

	• Requires users to commit to utilising Helix in a way which restricts their use to roles within the system that are suitable for their role within CEC • Requires users not to access data that is not relevant to their CEC role • Requires users to inform the capital city partnership when Helix access is no longer required so that their account can be removed • Reminds users of the existing Information Governance Policy and Data Protection procedures. A list of Helix users has been created and this will be reviewed by the Business Growth and Inclusion team on a six-monthly basis.
Residual Issue	A data privacy risk exists whereby the Helix system would require development to segregate EERI data from other Council users. This is not currently in development.
Further Actions	Requirement of all Helix users to review and sign user's procedure/declaration. Six monthly review of Helix user list and undertaking of any necessary remedial actions.

Risk acceptances June to October

Appendix 4: Progress with remaining Resilience audit actions as at 31 October 2023

Recommendation 1	Review of 3rd party contracts to confirm appropriate resilience arrangements – Place Directorate (Other directorates complete)	Due Date	31 January 2024

The Place Directorate continues to progress this action. Sessions have been held with colleagues from the Contract and Grants Management Team to analyse compliance reviews and help identify where gaps exist. Due date is expected to be met.

Recommendation 2	Update of Council Business Continuity Plan	Due Date	30 June 2024

Corporate Resilience team: due to resourcing issues within the Corporate Resilience team, this action remains ongoing but on track for completion by the deadline date. Resilience is reviewing corporate protocols as resourcing allows and supporting Directorates to review update Directorate protocols as required. Work is underway to combine the Council BCP with the Council Emergency Plan and Chief Officers' In Case of Emergency (ICE) Pack to provide a single document for those with a resilience responsibility and reflect that emergencies often include both emergency planning and business continuity aspects.

Recommendation 3	Review and testing of resilience protocols	Due Date	31 March 2025

3.1 Corporate Services: Corporate resilience protocols are normally regularly updated following a revision programme, agreed annually by the Council Resilience Group. As Resilience staffing has been depleted for 18 months (due to a member of the team having been assigned to a project team and as a result of the impact of Covid) it has not been possible to review and test all corporate protocols as planned. Protocols have instead been reviewed and tested on a priority (risk) basis. Discussions are taking place to address staffing issues and, assuming a successful outcome, the action should be achieved by the agreed date.

3.2 Place Directorate: The ongoing review of Business Impact Assessments (BIAs), which includes protocols for loss of key suppliers, ICT, staff and premises is being prioritised across the Place directorate. This review will continue on a regular cycle.

Numerous service specific plans are in place which focus of loss of staff, disruption to key services and the requirement for emergency planning activities. This include a Neighbourhood Environmental Services High Winds Plan, Bereavement Services Contingency Plan, Road Services Winter Readiness and Severe Weather Tactical Plan, Waste Business Area Resilience Plan, Passenger Operations Contingency Plan and a Food Health and Safety Contingency Plan

Building User Groups (BUGs) with resilience responsibilities have been established for key buildings with further groups to be added for locality offices and depots.

An annual exercise looking at key Place processes, impacts and contingency arrangements in relation to a scheduled power outage was first undertaken for winter 2022. This work was prioritised due to potential nationwide fuel shortages resulting from the conflict in Ukraine.

The Council Emergency Contact Directory has a section on Place contacts and a separate Roads Operation Emergency Standby Roster is maintained for winter and summer.

The ongoing recruitment of a Corporate Resilience Place Business Partner will allow the expansion of resilience activities in 2024, including the reintroduction of Place-specific table-top resilience exercises and further review of BIA documentation.

3.3 Children, Education and Justice Services: work to update BIAs is ongoing as part of a continuous process, weekly meetings are in place to support this.

3.5 Health and Social Care Partnership: Plans are being revised in line with our resilience assurance process which covers different areas quarterly with the latest cycle due at the end of October. We are reviewing / have reviewed our Care for People Plan, Severe Weather Plan, and our Partnership Tactical Plan which covers the generic resilience issues and are developing a National Power Outage contingency plan.

We also have specific continency plans where there is likely to be disruption to our services (e.g., Operation Unicorn, COP26). Each service across the Partnership (approx. 70) has their own operational resilience plans which are currently being updated for the 22/23 cycle and due October. Each resilience plan identifies critical / essential service and what is needed to keep those services running and covers staff, ICT, premises, and external providers amongst others.

We are rolling out a programme of tabletop exercises (first one mid-October - District Nursing), with all services, working through a scenario (in this case severe weather & staffing reduction) and testing the robustness of their Resilience Plans. To through 70 tabletop exercises alongside several other priorities will realistically take until 2025 to fully complete.