

# Transport and Environment Committee

10.00am, Thursday 27 January 2022

## Internal Audit: Overdue Findings and Key Performance Indicators as at 5 November 2021 – referral from the Governance, Risk and Best Value Committee

Executive/routine                      Executive  
Wards  
Council Commitments

### 1. For Decision/Action

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- 1.1 The Governance, Risk and Best Value Committee has referred the attached report to the Transport and Environment Committee for ongoing scrutiny of relevant overdue management actions.

**Stephen S. Moir**  
Executive Director of Corporate Services

Contact: Emily Traynor, Assistant Committee Officer  
Legal and Assurance Division, Corporate Services  
E-mail: [emily.traynor@edinburgh.gov.uk](mailto:emily.traynor@edinburgh.gov.uk)

# Referral Report

## Internal Audit: Overdue Findings and Key Performance Indicators as at 5 November 2021 – referral from the Governance, Risk and Best Value Committee

### 2. Terms of Referral

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- 2.1 On 14 December 2021, the Governance, Risk and Best Value Committee considered a report on the Internal Audit: Overdue Findings and Key Performance Indicators as at 5 November 2021. The report confirmed the three-month completion date extension agreed by the GRBV Committee in September 2021 had been applied to all open and overdue agreed management actions, with revised dates reflected.
- 2.2 The Governance, Risk and Best Value Committee agreed:
- 2.2.1 To note the status of the overdue Internal Audit findings as at 5 November 2021;
  - 2.2.2 To note that the three-month completion date extension agreed at the September 2021 Committee reflecting ongoing Covid-19 pressures across the Council had now been applied to all open and overdue agreed management actions;
  - 2.2.3 To note the status of IA Key Performance Indicators for audits that were either completed or in progress as at 5 November 2021;
  - 2.2.4 To refer the report to the relevant Council committees for ongoing scrutiny of their relevant overdue management actions;
  - 2.2.5 To refer the report to the Edinburgh Integration Joint Board Audit and Assurance Committee for information in relation to the current Health and Social Care Partnership position.
- 2.3 Following requests for clarification on the specific Internal Audit overdue findings that parent executive committees should focus on, an exercise has been completed that maps the findings included in this report to the specific committee based on their responsibilities detailed in the Council's committee terms of reference.
- 2.4 This exercise has identified an anomaly as there is currently no linear relationship between individual audit reports and committees, as it is possible for scrutiny of the actions in one Internal Audit report to be allocated across a number of Committees.

For example, a review of Planning or Licensing could potentially result in operational service delivery actions being allocated to the Planning Committee and/or Regulatory Committee, with actions that relate to the ICT arrangements that these teams use being allocated to the Finance and Resources Committee.

- 2.5 As part of preparations for the new Council following the May 2022 Local Government elections, we will complete further work on this area to determine whether there is a more effective way of ensuring a more linear allocation of responsibility for executive committee and oversight of overdue IA actions.
- 2.6 In the meantime, the information provided to each committee is based upon the allocation of agreed management actions in line with each committee's current terms of reference. A copy of the full report is also available online, with a link include in the background section of this referred report for reference.

### **3. Background Reading/ External References**

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- 3.1 [Minute of the Governance, Risk and Best Value Committee – 14 December 2021](#)
- 3.2 [Governance, Risk and Best Value Committee – 14 December 2021 webcast](#)
- 3.3 [Internal Audit: Overdue Findings and Key Performance Indicators as at 5 November 2021 – full report to GRBV Committee](#)

### **4. Appendices**

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Appendix 1 – report by the Chief Internal Auditor

# Governance, Risk and Best Value Committee

10:00am, Tuesday, 14 December 2021

## Internal Audit: Overdue Findings and Key Performance Indicators as at 5 November 2021

Item number

Executive/routine

Executive

Wards

Council Commitments

### 1. Recommendations

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- 1.1 It is recommended that the Committee:
- 1.1.1 notes the status of the overdue Internal Audit (IA) findings as at 5 November 2021;
  - 1.1.2 notes that the three-month completion date extension agreed at the September 2021 Committee reflecting ongoing Covid-19 pressures across the Council has now been applied to all open and overdue agreed management actions;
  - 1.1.3 notes the status of IA Key Performance Indicators (KPIs) for audits that are either completed or in progress as at 5 November 2021;
  - 1.1.4 refers this paper to the relevant Council Executive committees for ongoing scrutiny of their relevant overdue management actions; and,
  - 1.1.5 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.

**Lesley Newdall**

Chief Internal Auditor

Legal and Assurance Division, Corporate Services Directorate

E-mail: [lesley.newdall@edinburgh.gov.uk](mailto:lesley.newdall@edinburgh.gov.uk) | Tel: 0131 469 3216

## Internal Audit: Overdue Findings and Key Performance Indicators as at 5 November 2021

### 2. Executive Summary

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- 2.1 The three-month completion date extension agreed at the September 2021 Committee has now been applied to all open and overdue agreed management actions, with revised dates reflected in this report.
- 2.2 The impact of the extension is that completion dates for all open management actions that were not currently overdue in October (when the extension was applied) were extended by three months, and all overdue findings had their revised completion dates extended by three months. These revised dates are reflected in Appendix 2.

#### **Progress with Closure of Open and overdue Internal Audit findings**

- 2.3 The overall progress status for closure of overdue IA findings is currently amber (stable with limited change) as at 5 November 2021, based on the average position across the last three months.
- 2.4 Increasing trends in the proportion of open IA findings that are overdue (KPI 3 in Appendix 1); the proportion of low rated overdue findings (KPI 7); and the proportion of findings that are between 90 – 180 days overdue are evident in the last month, together with a decrease in the number of overdue findings currently being reviewed by IA to determine whether they can be closed (KPI 4).
- 2.5 These increasing trends in the last month are partially offset by improvement in the proportion of IA findings that are between six months and one year overdue.
- 2.6 Whilst progress with implementation of agreed management actions has remained relatively stable across the last quarter, there has been an increase in the proportion of overdue management actions in the last month.
- 2.7 Positive progress with management actions where the latest date has been missed, or the date revised more than once in the last month, is mainly attributable to application of the three month completion date extension.
- 2.8 These outcomes confirm that further sustained focus is required on closure of overdue findings, particularly those more than one year, and between three and six

months overdue. It is also important to ensure that open findings that are not overdue are closed by their originally agreed implementation dates.

- 2.9 Further detail on the monthly trends in open and overdue findings is included at Appendix 1.

### **Current position as at 5 November 2021**

- 2.10 A total of 108 open IA findings remain to be addressed across the Council as at 5 November 2021. This excludes open and overdue Internal Audit findings for the Edinburgh Integration Joint Board and the Lothian Pension Fund.
- 2.11 Of the 108 currently open IA findings:
- 2.11.1 a total of 53 (49%) are open, but not yet overdue;
  - 2.11.2 55 (51%) are currently reported as overdue as they have missed the final agreed implementation dates. This reflects a decrease of 2% in comparison to the August 2021 position (53%).
  - 2.11.3 69% of the overdue findings are more than six months overdue, reflecting a decrease of 9% in comparison to August 2021 (78%) with 16% aged between six months and one year, and 53% more than one year overdue.
  - 2.11.4 evidence in relation to 5 of the 55 overdue findings is currently being reviewed by IA to confirm that it is sufficient to support closure; and,
  - 2.11.5 50 overdue findings still require to be addressed.
- 2.12 The number of overdue management actions associated with open and overdue findings where completion dates have been revised more than once since July 2018 is 44, reflecting a decrease of 4 when compared to the August 2021 position (48). This excludes the two completion date extensions applied to reflect ongoing Covid-19 impacts across the Council.

### **Annual Plan Delivery and Key Performance Indicators**

- 2.13 IA Key Performance Indicators (KPIs) to support effective delivery of the 2021/22 IA annual plan has confirmed that action is required to ensure that services are aware of the KPIs that apply to the audit process and engage proactively with IA to ensure that any potential impacts that could cause delays are identified and effectively managed.
- 2.14 The KPIs also highlight areas where IA has not achieved their reporting delivery timeframes.
- 2.15 Reasons for delayed IA annual plan delivery that underpin KPI outcomes were discussed at the November 2021 Committee.

### **3. Background**

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- 3.1 Overdue findings arising from 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 Findings raised by IA in audit reports typically include more than one agreed management action to address the risks identified. IA methodology requires all agreed management actions to be closed in order to close the finding.
- 3.4 The IA definition of an overdue finding is any finding where all agreed management actions have not been evidenced as implemented by management and validated as closed by IA by the date agreed by management and IA and recorded in relevant IA reports.
- 3.5 The IA definition of an overdue management action is any agreed management action supporting an open IA finding that is either open or overdue, where the individual action has not been evidenced as implemented by management and validated as closed by IA by the agreed date.
- 3.6 Where management considers that actions are complete and sufficient evidence is available to support IA review and confirm closure, the action is marked as 'implemented' by management on the IA follow-up system. When IA has reviewed the evidence provided, the management action will either be 'closed' or will remain open and returned to the relevant owner with supporting rationale provided to explain what further evidence is required to enable closure.
- 3.7 A 'started' status recorded by management confirms that the agreed management action remains open and that implementation progress ongoing.
- 3.8 A 'pending' status recorded by management confirms that the agreed management action remains open with no implementation progress evident to date.
- 3.9 An operational dashboard has been designed to track progress against the key performance indicators included in the IA Journey Map and Key Performance Indicators document that was designed to monitor progress of both management and Internal Audit with delivery of the Internal Audit annual plan. The dashboard is provided monthly to the Corporate Leadership Team and quarterly to the Committee to highlight any significant delays that could potentially impact on delivery of the annual plan.

### **4. Main report**

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- 4.1 As at 5 November 2021, there are a total of 108 open IA findings across the Council with 55 findings (51%) now overdue.

4.2 The movement in open and overdue IA findings during the period 11 August to 5 November 2021 is as follows:

Analysis of changes between 11/08/2021 and 05/11/2021				
	Position at 11/08/21	Added	Closed	Position at 05/11/21
<b>Open</b>	96	20	8	108
<b>Overdue</b>	51	8	4	55

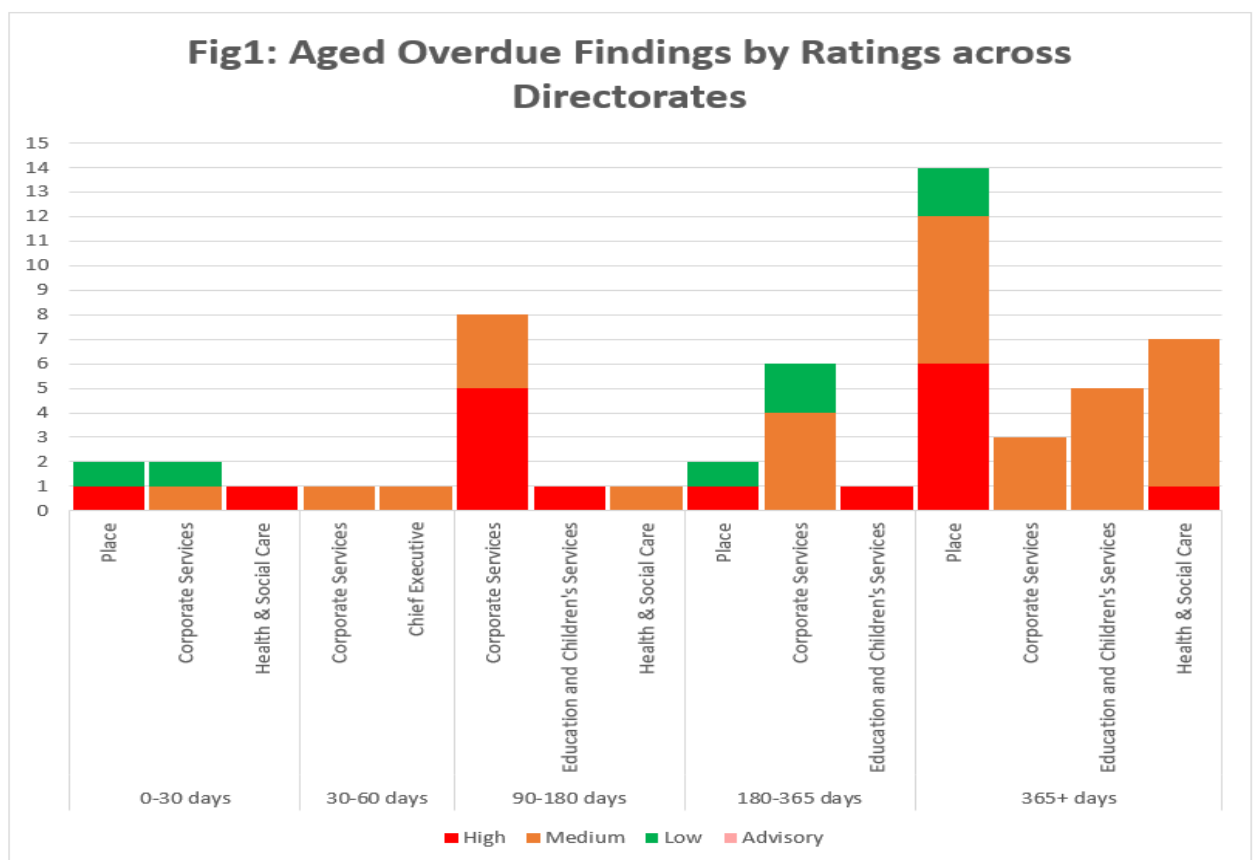
### Overdue Findings

4.3 The 55 overdue findings comprise 17 High; 31 Medium; and 7 Low rated findings.

4.4 However, IA is currently reviewing evidence to support closure of 5 of these findings (2 High; 1 Medium; and 2 Low), leaving a balance of 50 overdue findings (15 High; 30 Medium; and 5 Low) still to be addressed.

### Overdue findings ageing analysis

4.5 Figure 1 illustrates the ageing profile of all 55 overdue findings by rating across directorates as at 5 November 2021.





4.6 The analysis of the ageing of the 55 overdue findings outlined below highlights that Directorates made good progress last quarter with resolving findings less than three months and between six months and one year overdue, as the proportion of these findings has decreased. However, this is offset by an increase in the proportion of findings overdue between three and six months, and a consistent position with findings that are more than one year overdue.

- 7 (13%) are less than 3 months (90 days) overdue, in comparison to 18% as at August 2021;
- 10 (18%) are between 3 and 6 months (90 and 180 days) overdue, in comparison to 4% as at August 2021;
- 9 (16%) are between 6 months and one year (180 and 365 days) overdue, in comparison to 25% as at August 2021; and,
- 29 (53%) are more than one year overdue, which remains the same as the position reported in August 2021.

#### **Management Actions Closed Based on Management's Risk Acceptance**

4.7 During the period 11 August to 5 November 2021, the following management action has been closed on the basis that management has retrospectively accepted either the full or residual elements of the risks highlighted by IA in the original audit report.

4.7.1 Council Wide (all Directorates) First Line Project Governance – Project Management Skills Matrix (medium) - management has accepted the risks associated with not implementing and maintaining a centralised project management skills matrix to ensure that employees with appropriate project management skills and experience are allocated to projects, as this would require resource from both the Strategic Change and Delivery and Human Resources teams. Management has advised that this additional resource is not available, and that existing Strategic Change and Delivery team resources should continue to focus on continuing to support teams across the Council to deliver change.

#### **Agreed Management Actions Analysis**

4.8 The 108 open IA findings are supported by a total of 259 agreed management actions. Of these, 141 (54%) are overdue as the completion timeframe agreed with management when the report was finalised has not been achieved. This reflects a 2% decrease from the August 2021 position (56%).

4.9 Of the 141 overdue management actions, 28 have a status of 'implemented' and are currently with IA for review to confirm whether they can be closed, leaving a balance of 113 to be addressed.

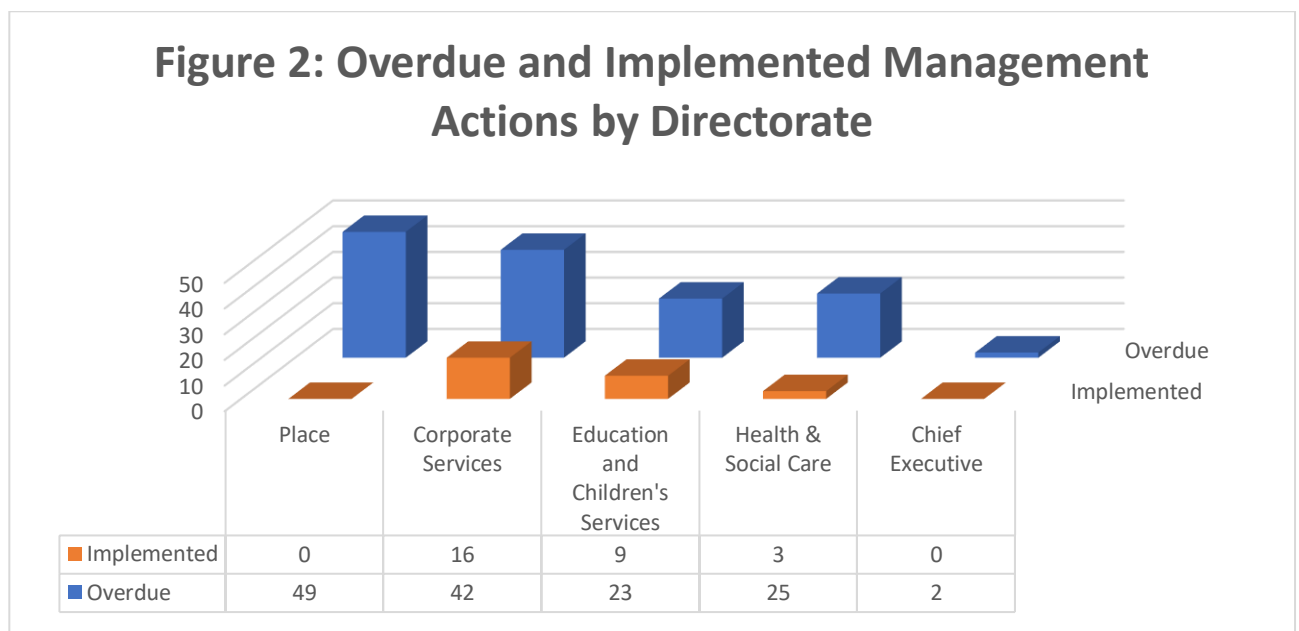
4.10 Appendix 2 provides an analysis of the 141 overdue management actions highlighting:

- their current status as at 5 November 2021 with:

- 28 implemented actions where management believe the action has been completed and it is now with IA for validation;
  - 101 started where the action is open, and implementation is ongoing; and
  - 12 pending where the action is open with no implementation progress evident to date.
- 34 instances (24%) where the latest implementation date has been missed; and
  - 44 instances (31%) where the implementation date has been revised more than once.

4.11 Appendix 2 has also been updated to reflect the relevant Executive Committees that should be responsible for ongoing scrutiny of the overdue management actions.

4.12 Figure 2 illustrates the allocation of the 141 overdue management actions across Directorates, and the 28 that have been passed to IA for review to confirm whether they can be closed.



4.13 IA has continued to achieve its established KPI for reviewing all implemented management actions within four weeks of the date they are proposed for closure by management.

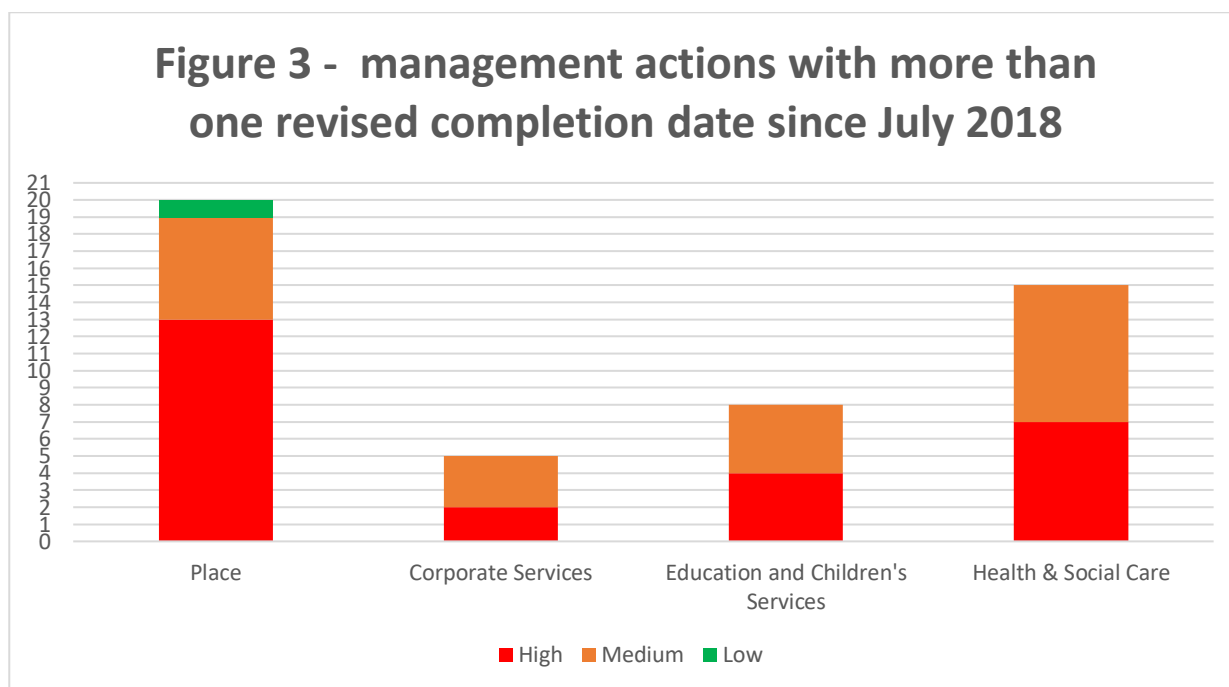
4.14 Where implementation dates longer than four weeks occur, these are supported by feedback to management requesting either additional evidence or a discussion to explain the context of the evidence provided. Where this is not provided by services within a further four weeks, the status of the action is reverted to 'started' until the further information requested is provided.

### **More Than One Revised Implementation Date**

4.15 Figure 3 illustrates that there are currently 48 open management actions (including those that are overdue) across directorates where completion dates have been

revised between two and six times since July 2018. This number excludes the two automatic extensions applied by IA to reflect the impact of Covid-19.

- 4.16 This remains aligned with the position reported in August 2021 (48).
- 4.17 Of these 48 management actions, 26 are associated with High rated findings; 21 Medium; and 1 Low, with the majority of date revisions in the Place directorate.



**Key Performance Themes Identified from the IA Dashboard**

- 4.18 The IA key performance indicator dashboard has been reinstated for 2021/22 to support delivery of the annual plan by both services and the IA team; and prevent delays in completion of audits and finalisation of the IA annual opinion.
- 4.19 Reintroduction of the KPIs supported by monthly reporting to the Corporate Leadership Team and quarterly to the Committee will highlight any significant delays that could potentially impact on delivery of the annual plan, and is aligned with the requirements of both the motion and addendum agreed at Committee in August 2021 requesting that audits will be carried out in line with the timescales set out in the agreed audit plan.
- 4.20 Two audits that were included in the dashboard presented to the Committee in September (Health and Social Care Partnership: Management of Waiting Lists and Assessments; and Place: Active Travel) have been paused and carried forward into the 2022/23 IA annual plan following the rebase of the annual plan approved by the Committee in November 2021, and have now been removed from the dashboard.
- 4.21 The dashboard included at Appendix 3 reflects the current status for the 11 audits in progress where terms of reference detailing the scope of the planned reviews have been issued. This highlights that:

- 4.21.1 Services are consistently taking longer than the 5 day KPI for feedback on draft IA terms of reference, with feedback received within the 5 days for only 2 audits.
- 4.21.2 Executive Directors are generally providing feedback on draft terms of reference within the agreed 5 day response times. Delays are mainly attributable to Council wide audits where responses are not consistently received from all Executive Directors.
- 4.21.3 Internal Audit reporting delays for the Planning and Performance Framework and Health and Safety audits were highlighted in the report presented to Committee in September, and has experienced a further delay with preparing and issuing the Parking and Traffic Regulations audit report. This was mainly attributable to the timing of annual leave.
- 4.21.4 There have also been significant delays with receipt and finalisation of management responses for the Implementation of Asbestos Recommendations and Parking and Traffic Regulations audits, and a delay in finalising Executive Director approval of the Planning and Performance Framework report.

## **5. Next Steps**

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- 5.1 IA will continue to monitor the open and overdue findings position and delivery against key performance indicators, providing monthly updates to the CLT and quarterly updates to the GRBV Committee.

## **6. Financial impact**

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

## **7. Stakeholder/Community Impact**

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- 7.1 If agreed management actions supporting closure of Internal Audit findings are not implemented, the Council will be exposed to the service delivery risks set out in the relevant Internal Audit reports. Internal Audit findings are raised as a result of control gaps or deficiencies identified during reviews therefore overdue items inherently impact upon effective risk management, compliance and governance.

## **8. Background reading/external references**

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- 8.1 [Internal Audit Overdue Findings and Key Performance Indicators as at 11 August 2021 – Paper 8.1](#)
- 8.2 [Capacity to Deliver the 2021/22 IA Annual Plan – Paper 8.3](#)

8.3 [Internal Audit Journey Map and Key Performance Indicators - Paper 7.6 Appendix 3](#)

## **9. Appendices**

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9.1 Appendix 1 – Monthly Trend Analysis of IA Overdue Findings and Management Actions

9.2 Appendix 2 – Internal Audit Overdue Management Actions as at 5 November 2021

9.3 Appendix 3 – Internal Audit Key Performance Indicators as at 5 November 2021

# Appendix 1 - Monthly Trend Analysis of IA Overdue Findings and Management Actions

Stable with limited change

As at 5 November 2021

Key Performance Indicator (KPI)	11/06/2021		07/07/2021		11/08/2021		23/09/2021		05/11/2021		Trend
<b>IA Findings</b>											
1 Open findings	89	100%	85	100%	96	100%	113	100%	108	100%	Not applicable
2 Not yet due	34	38%	32	38%	45	47%	64	57%	53	49%	Not applicable
3 Overdue findings	55	62%	53	62%	51	53%	49	43%	55	51%	
4 Overdue - IA reviewing	12	22%	8	15%	3	6%	9	18%	5	9%	
5 High Overdue	18	33%	18	34%	17	33%	16	33%	17	31%	
6 Medium Overdue	30	55%	29	55%	28	55%	29	59%	31	56%	
7 Low Overdue	7	13%	6	11%	6	12%	4	8%	7	13%	
8 <90 days overdue	7	13%	9	17%	9	18%	6	12%	7	13%	
9 90-180 days overdue	8	15%	3	6%	2	4%	6	12%	10	18%	
10 180-365 days overdue	10	18%	15	28%	13	25%	11	22%	9	16%	
11 >365 days overdue	30	55%	26	49%	27	53%	26	53%	29	53%	

## Management Actions

12 Open actions	236	100%	218	100%	233	100%	277	100%	259	100%	Not applicable
13 Not yet due	96	41%	83	38%	103	44%	154	56%	118	46%	Not applicable
14 Overdue actions	140	59%	135	62%	130	56%	123	44%	141	54%	
15 Overdue - IA reviewing	40	29%	28	21%	17	13%	35	28%	28	20%	
16 Latest date missed	77	55%	43	32%	70	54%	52	42%	34	24%	
17 Date revised > once	60	43%	51	38%	48	37%	46	37%	44	31%	

### Trend Analysis - key



Adverse trend - action required

Stable with limited change

Positive trend with progress evident

*No trend analysis is performed on open findings and findings not yet due as these numbers will naturally increase when new IA reports are finalised.*

Appendix 2 - Internal Audit Overdue Management Actions as at 5 November 2021

Glossary of Terms

1. Executive Committee – This is the relevant Executive Committee that should have oversight of completion of agreed management actions
2. Project Name – This is the name of the audit report.
3. Issue Type – This is the priority of the audit finding, categorised as Critical; High; Medium; or Low
3. Issue Title - this is the title of the issue in the Original IA Report
4. Owner – The Executive Director responsible for implementation of the action.
5. Recommendation Title - this is the title of the recommendation in the original IA report
6. Agreed Management action – This is the action agreed between Internal Audit and Management to address the finding.
7. Status – This is the current status of the management action. These are categorised as:
  - Pending (the action is open and there has been no progress towards implementation),
  - Started (the action is open, and work is ongoing to implement the management action), and
  - **Implemented** (the service area believes the action has been Implemented and this is with Internal Audit for validation).
8. Estimated date – the original agreed implementation date.
9. Revised date – the current revised date. **Red** formatting in the dates field indicates the last revised date is overdue.
10. Number of revisions – the number of times the date has been revised since July 2018.
11. **Amber** formatting in the dates field indicates the date has been revised more than once.
12. Contributor – Officers involved in implementation of an agreed management action.

Executive Committee	Project Name	Issue Type	Issue Title	Owner	Recommendation Title	Agreed Management Action	Status	Estimated Implement Date	No of Revisions	Revised Implement Date	Contributors
All Executive Committees	Assurance Actions and Annual Governance Statements	Medium	CW1903 Issue 1: Assurance Management Framework	Stephen Moir, Executive Director, Corporate Services	CW1903 Issue 1.1c: Develop and implement an assurance management framework	An assurance management framework will be developed and implemented that covers the points raised by Internal Audit and includes: liaison with directorates to assess current and best practice; clearly defined roles and responsibilities for first line directorates and the second line Corporate Governance team; process flow; monitoring / reporting / closure requirements; an assessment of existing automated tools to determine whether they can support the process; issue guidance; The framework will be implemented and rolled out across Council divisions and directorates to support completion of the 2021/22 annual governance statement for inclusion in the Council's 31 March 2022 annual financial statements.	Started	31/12/20	3	30/12/21	Chris Peggie Gavin King Hayley Barnett Laura Callender Layla Smith Michelle Vanhegan Mirka Vybiralova Nick Smith
Transport and Environment	Road Services Improvement Plan	High	PL1808 Issue 1. Roads Improvement Plan financial operating model and project governance	Paul Lawrence, Executive Director of Place	PL1808 - 1.1 Roads Service Improvement Plan review (including financial operating model)	Accepted. The Roads Service Improvement Plan (the Plan) will be reviewed following completion of the organisational restructure, and will consider the points noted in the recommendation. A review of the financial operating model will also be undertaken with the aim of embedding a new budget structure for the service. Once completed the Plan business case will be refreshed to reflect any significant changes.	Started	30/04/20	1	01/09/21	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist
Transport and Environment	Road Services Improvement Plan	High	PL1808 Issue 1. Roads Improvement Plan financial operating model and project governance	Paul Lawrence, Executive Director of Place	PL1808 - 1.3 Roads Service Improvement Plan project governance	Accepted. The re-based plan will be managed in line with the Project Management Toolkit for Major Projects. The plan will be managed by the Roads service Performance Coordinator once appointed in the revised structure.	Started	20/12/20	0	01/08/21	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist

Executive Committee	Project Name	Issue Type	Issue Title	Owner	Recommendation Title	Agreed Management Action	Status	Estimated Implement Date	No of Revisions	Revised Implement Date	Contributors
Transport and Environment	Road Services Improvement Plan	High	PL1808 Issue 1. Roads Improvement Plan financial operating model and project governance	Paul Lawrence, Executive Director of Place	PL1808 - 1.4 Post implementation reviews	A post implementation review of both the new organisational structure (31 March 2020) and completed Roads Service Improvement Plan (the Plan) actions (March 2021) will take place to assess the effectiveness of the new service and any requirements for change, and the impact of the changes delivered through the Plan.	Started	31/03/21	1	01/11/22	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist
Transport and Environment	Road Services Improvement Plan	High	PL1808 Issue 2. Roads services performance monitoring and quality assurance	Paul Lawrence, Executive Director of Place	PL1808 - 2.1 Service Delivery Performance Monitoring	One of the roles included in the new Roads structure is a Roads Service Performance Coordinator. The team member appointed to this role will be responsible for designing; implementing; and maintaining a performance and quality assurance framework that will incorporate the recommendations made to support ongoing monitoring and management of the Roads service. This will involve ensuring that all Roads teams develop team plans that include key performance measures; outline their respective roles and responsibilities for delivery; and are aligned with overall Council's commitments that are relevant to Roads.	Started	31/07/20	2	30/12/21	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist
Transport and Environment	Road Services Improvement Plan	High	PL1808 Issue 2. Roads services performance monitoring and quality assurance	Paul Lawrence, Executive Director of Place	PL1808 - 2.2 Roads services quality assurance framework	1. The existing Transport Design and Delivery quality framework will be revised to reflect the new Roads and Transport Infrastructure Service and rolled out across the service. As part of this review, the recommendations highlighted above will be considered and incorporated where appropriate. The Design, Structures and Flood Prevention Manager will be responsible for refreshing the quality framework once appointed. 2. A sampling regime will be designed and embedded for safety inspections to ensure that defects are being categorised properly. This process will be designed and implemented by the Team Leader for Safety Inspections to be appointed as part of the ongoing restructure. 3. A sampling regime will be designed and embedded for road defect repairs to ensure that repairs are fit for purpose and effective. 4. Key performance indicators for each team will be included in the target setting for each 4th tier manager and their direct reports to ensure focus on these measures. Emerging themes from Team Plans and quality assurance reviews will also be shared with Roads teams, and individual and team training needs will be considered based on the themes identified. This process will be designed and implemented by the Service Performance Coordinator to be appointed as part of the ongoing restructure.	Started	30/06/20	1	30/06/21	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist
Transport and Environment	Road Services Improvement Plan	Low	PL1808 Issue 3. Roads inspection, defect categorisation, and repairs	Paul Lawrence, Executive Director of Place	PL1808 - 3.2b) Inspector accreditation	2. Ensure all relevant Inspectors are accredited by an appropriately accredited professional body.	Started	31/08/20	0	01/04/21	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist



Executive Committee	Project Name	Issue Type	Issue Title	Owner	Recommendation Title	Agreed Management Action	Status	Estimated Implement Date	No of Revisions	Revised Implement Date	Contributors
Transport and Environment	Road Services Improvement Plan	Low	PL1808 Issue 3. Roads inspection, defect categorisation, and repairs	Paul Lawrence, Executive Director of Place	PL1808 - 3.3 Management information for planned inspections	On appointment, the new Service Performance Coordinator and Team Leader – Safety Inspections will work with Pitney Bowes (the supplier of the Confirm system) to develop a new process to plan and monitor safety inspection performance	Started	31/03/20	4	30/09/21	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist
Transport and Environment	Road Services Improvement Plan	Low	PL1808 Issue 4. Roads - Management of public liability claims	Paul Lawrence, Executive Director of Place	PL1808 - 4.1 Management of public liability claims	A new process will be developed within the Confirm system which requires reconciliation between accident claim enquiries and those logged on the Local Authority Claims Handling System (LACHS) system.	Started	28/05/20	1	31/03/21	Alison Coburn Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Jamie Watson Jordan Walker Matthew MacArthur Nicole Fraser Ross Murray Sean Gilchrist
Transport and Environment	Street Lighting and Traffic Signals	Medium	Street Lighting - Inventory and Maintenance	Paul Lawrence, Executive Director of Place	PL1810 Issue 2: Rec 1 - Street lighting inventory completeness and electrical testing results	Rebased as at 30/03/2021 Clear processes will be designed, recorded (in the Street Lighting Operational guide), and implemented to ensure that following completion of wards in the EESLP:- progress with electrical testing is monitored and actioned; and- checks are performed over the completeness and accuracy of all inventory data held on Confirm (e.g. routine sample testing across the wards). Following the completion of further wards in the EESLP, Internal Audit will perform sample testing to ensure the data held on Confirm is accurate and complete, and that electrical testing outcomes are being recorded. IA will also confirm that the inventory checks have been designed and implemented. It is expected that the EESLP will complete in late 2021, and therefore an implementation date of 31/03/2022 has been agreed with IA.	Started	20/12/19	4	30/06/22	Alan Simpson Alison Coburn Claire Duchart Cliff Hutt David Givan Gareth Barwell Gavin Brown George Gaunt Lindsey McPhillips Matthew MacArthur Nicole Fraser Robert Mansell Ross Murray Tony Booth
Transport and Environment	Unsupported Technology (Shadow IT) and End User Computing	Medium	CW1914 Issue 1: Digital strategy and governance	Paul Lawrence, Executive Director of Place	CW1914 Rec 1.4c - Review of existing shadow IT contracts (Place)	The following actions were discussed and agreed by the Council's Corporate Leadership Team and will be applied by all Directorates following receipt of guidance from Commercial and Procurement Services as per recommendation 1.4a above. 1. 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 Commercial and Procurement Services (CPS) to ensure identify any contracts that need to be refreshed or procured, with support from CPS and Digital Services. 2. Where inadequate contracts are	Started	30/09/21	0	30/12/21	Alison Coburn Audrey Dutton Gareth Barwell Karl Chapman Lindsay Robertson Matthew MacArthur Nicky Brown
Transport and Environment	Unsupported Technology (Shadow IT) and End User Computing	High	CW1914 Issue 2: Ongoing shadow IT and end user computing management	Paul Lawrence, Executive Director of Place	CW1914 Rec 2.1b - Second line assurance and oversight (Place)	The following actions were discussed and agreed by the Council's Corporate Leadership Team and will be applied by all first line divisions and directorates. 1. divisions and directorates will confirm whether they are consistently applying shadow IT framework and meet the requirements of the Council's externally hosted ICT services protocol in their annual assurance statements, and with any gaps or instances of non-compliance disclosed; 2. reliance will be placed on third line oversight by Internal Audit (IA), acknowledging that the assurance provided in relation to the ongoing management of shadow IT technology applications across the Council will be considered as part of IA's ongoing risk based assurance proposals, with assurance unlikely to be provided on an ongoing basis.	Started	30/07/21	1	30/12/21	Alison Coburn Audrey Dutton Gareth Barwell Karl Chapman Lindsay Robertson Matthew MacArthur Nicky Brown Peter Watton Ross Murray

### Appendix 3 - Internal Audit Key Performance Indicators as at 5 November 2021

Directorate	Department	Review	Audit Status	Terms of Ref	Terms of Ref	Close out	Report	W/Shop	Mgt Resps	Final Draft	Director	Final Report	Team Central	Comments
				Service Resps <=5 days post	Director Resps <=5 days post	<=5days after fieldwork complete	Issued by IA <=10 days post close	<=5 days after report issued	Agreed <=5days post	to Directors <=5 days post Mgt	Approval <= 3 days from	issued by IA <= 5 days post Director	Updated by IA <=5 days of final report	
Corporate Services	Legal and Assurance	Elections in Covid Environment - design review	Complete	3	2	1	10	N/A	N/A	2	1	1	7	Final report issued to AK 31.5.21 Draft report comments requested by 21/05
Corporate Services	Human Resources	Scottish Local Govt Living Wage - design review	Complete	17	1	8	9	4	1	1	2	5	N/A	Final report issued on 28.10.21. Survey issued on 29.10.21.
Corporate Services	Human Resources	Employee Lifecycle and Data Management	Reporting	13	2	0	0	0	0	0	0	0	0	Fieldwork now complete. Waiting for responses from HR on fieldwork outcomes prior to drafting report.
Corporate Services	Strategic Change and Delivery	Planning and Performance Framework design review	Reporting	26	2	3	35	15	13	9	0	0	0	Report issued to Exec Director on 24th September; awaiting responses.
Council Wide	CHS; P&FM; HPS	Health and Safety - Implementation of asbestos recommendations	Reporting	6	6	34	17	4	0	0	0	0	0	Management responses were due 3 November - not all have been received.
Council Wide	Council Wide	Fraud and Serious Organised Gavin	Fieldwork	74	64	0	0	0	0	0	0	0	0	Draft Tor to Executive Directors 06.09.21, final responses received (Place) 20.10.21. No responses received from some services.
Council Wide	N/A	Implementation of Whistleblowing and Child Protection Recommendations	Fieldwork	7	4	0	0	0	0	0	0	0	0	Fieldwork in progress
Educ & Child Servs	Criminal Justice	Criminal Justice	Fieldwork	12	1	0	0	0	0	0	0	0	0	Fieldwork will commence 8/11/21
Place	Place Mgt, Transport	Parking and Traffic Regulations	Reporting	4	2	3	24	2	0	0	0	0	0	ToR updated to reflect Covid-19 and issued 21/9 - Key contact on leave until 4/10 so due back 8/10 Ongoing discussion re management responses since 18/10/21. Delay in issuing report was due to annual leave in service which delayed confirmation of factual accuracy of findings.
Corporate Services	Digital Services	Digital and Smart Cities Strategy	Fieldwork	49	4	0	0	0	0	0	0	0	0	Fieldwork in progress and ongoing engagement with Executive Director re terms of reference.
Corporate Services	Customer	Council Tax and Business Rates	Fieldwork	7	5	0	0	0	0	0	0	0	0	Fieldwork delayed due to time required to extract data from source systems to support data analytics work.