Finance and Resources Committee

10.00am, Thursday 3 March 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

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

Richard Carr
Interim Executive Director of Corporate Services

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

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THE CITY OF EDINBURGH COUNCIL

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

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

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

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

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1.   Recommendations

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 | Tel: 0131 469 3216

Report

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

2.   Executive Summary

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

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

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**
Open	96	20	8	108
Overdue	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.

Fig1: Aged Overdue Findings by Ratings across Directorates

Governance, Risk and Best Value Committee – 14 December 2021
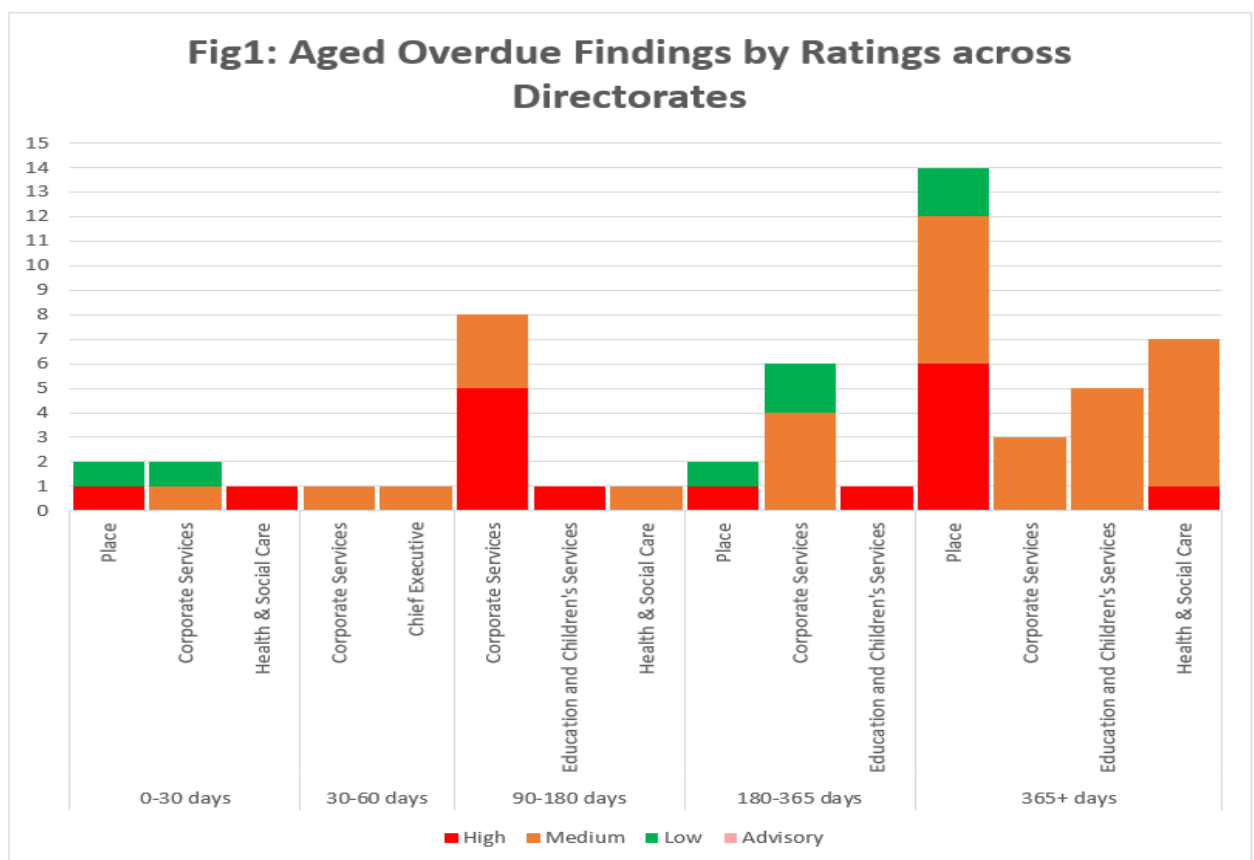
4.6   The analysis of the ageing of the 55 overdue findings outlined below highlights that Directorates made good progress last quarter with resolving findings less than three months and between six months and one year overdue, as the proportion of these findings has decreased. However, this is offset 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 to18% 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.
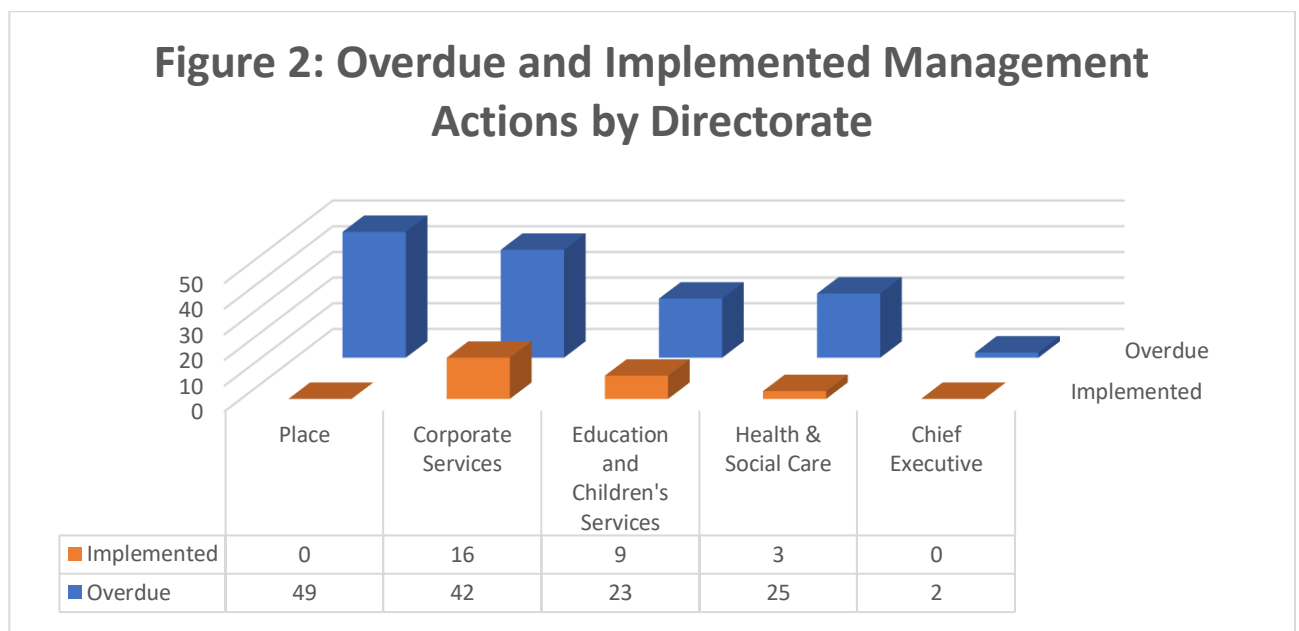
4.10   Appendix 2 provides an analysis of the 141 overdue management actions highlighting:

- 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.

Figure 2: Overdue and Implemented Management Actions by Directorate

	Place	Corporate Services	Education and Children's Services	Health & Social Care	Chief Executive
Implemented	0	16	9	3	0
Overdue	49	42	23	25	2

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

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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.

Figure 3 - management actions with more than one revised completion date since July 2018
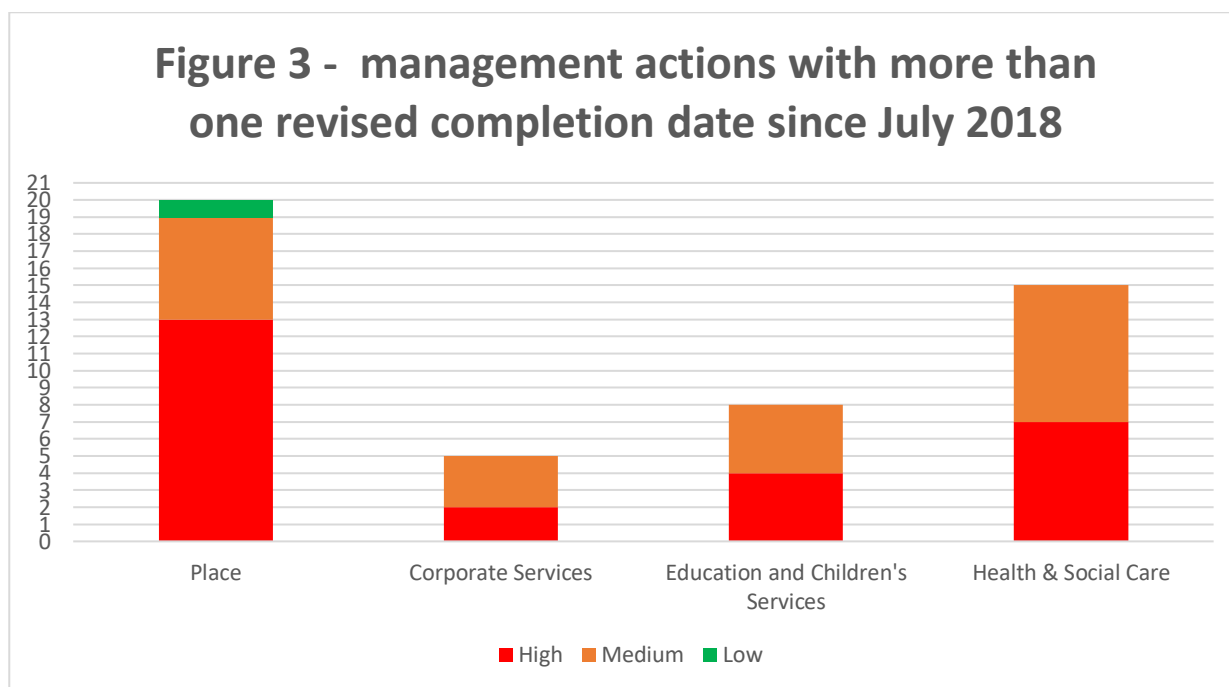
Key Performance Themes Identified from the IA Dashboard

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 remove 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

5.1   IA will continue to monitor the open and overdues findings position and delivery against key performance indicators, 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 findings and address the associated risks in a timely manner may have some inherent financial impact.

7.   Stakeholder/Community Impact

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

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

9.   Appendices

Governance, Risk and Best Value Committee – 14 December 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
	IA Findings												
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 Audt 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 titel of the issue in the Origina 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
Finance and Resources	Asset Management Strategy	Medium	Issue 1 : Visibility and Security of Shared Council Property	Paul Lawrence, Executive Director of Place	Review of existing shared property	A review of the office estate is underway by the Operational Estates team to identify third party users and approach them to seek appropriate leases or licences to allow them to occupy the premises and ensure the Council is appropriately reimbursed.	Started	31/10/18	3	01/06/26	Alison Coburn Andrew Field Audrey Dutton Gareth Barwell Gohar Khan Matthew MacArthur Peter Watton Ross Murray
Finance and Resources	Asset Management Strategy and CAFM system 18/19	High	RES1813 Asset Management Strategy and CAFM: Issue 3 - Property and Facilities Management Data Completeness; Accuracy; and Quality	Paul Lawrence, Executive Director of Place	3.1 Ensuring Data Completeness, Accuracy, and Quality	Current CAFM users have access to the operational data they need in the system to perform their roles and are also updating the CAFM system with new data. Whilst the vision is to have all property data in CAFM, the volume of property data that could be captured and recorded is near infinite, therefore property data that will retained in CAFM has to be focused on the effort and cost to collect versus the value it provides. The CAFM Business Case includes requirement for a Data Quality Manager, who will be the responsible data steward for Property and Facilities Management (P&FM) data. Their role is not necessarily to collect the data but to ensure rigor and control over it. This will involve ensuring regular reviews of data within the system and ensuring that data is managed and maintained in line with the established CAFM data hierarchy and agreed Council information management policies and procedures. Sharing data steward responsibilities across services is problematic, as they hold responsibility and accountability for the data under their remit. It would be highly unlikely that a data steward from another service would want to take on the additional accountability of data from P&FM. We recommend that P&FM establish their own data steward. The CAFM Business Case includes the delivery of a Data Quality Strategy for P&FM. The objective of the data quality strategy is to attribute risk and value to the data maintained in the system. Additionally data change processes and procedures that capture data processing and management in CAFM will be designed and implemented. Processes for reviewing data quality, for example, review of condition survey data run in tandem with review of property data every five years, will be designed and implemented. Data validation controls within CAFM will be applied; and data quality audit controls for individual data fields available in CAFM will be applied, and audit reports run at an appropriate frequency to identify any significant changes to key data.	Started	31/03/16	1	01/11/22	Alan Chim Alison Coburn Andrew Field Audrey Dutton Brendan Tate Gohar Khan Matthew MacArthur Peter Watton Ross Murray

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
Finance and Resources	Brexit impacts - supply chain management	Medium	CW1905 Issue 1: Divisional and Directorate Brexit supply chain management risks	Julien Kramer Interim Director of Communities and Families	CW1905 Rec. 1.1c: Education and Children's Services - Divisional and directorate supply chain management	As discussed and agreed at the Corporate Leadership Team (CLT) on 29th July 2020, these findings will be implemented as recommended by Internal Audit and in line with an earlier CLT decision (8 July 2020) that the most significant corporate concurrent risks (including Brexit supply chain risks) that could potentially impact the Council will be identified by October 2020. It is acknowledged that divisional and directorate supply chain risks will need to be identified to support this process.	Started	30/10/20	0	30/01/21	Crawford McGhie Jackie Irvine Liz Harrison Lorna French Michelle McMillan Nichola Dadds Nickey Boyle
Finance and Resources	Budget Setting and Management	Medium	RES 1903 Issue 2: Budget setting and management processes	Stephen Moir Executive Director, Corporate Services	RES 1903 Issue 2.1: Budget setting and management processes and timetable	Guidance will be developed for budget setting and management as described in the recommendation above and issued to support the 2021/22 budget setting process.	Started	31/12/20	1	31/03/22	Alison Henry Annette Smith Emma Baker Hugh Dunn John Connarty Layla Smith Michelle Vanhegan
Finance and Resources	Budget Setting and Management	Medium	RES 1903 Issue 2: Budget setting and management processes	Stephen Moir, Executive Director, Corporate Services	RES 1903 Issue 2.2: Clarity of roles and responsibilities	The respective roles and responsibilities for first line budget managers and second line Finance and Change Strategy teams in relation to the annual budget setting and ongoing budget management process will be clearly defined in a procedure document, and communicated with documentation reflecting guidance on this matter issued by CIPFA.	Started	31/12/20	1	31/03/22	Alison Henry Annette Smith Emma Baker Hugh Dunn John Connarty Layla Smith Michelle Vanhegan
Finance and Resources	Budget Setting and Management	Low	RES 1903 Issue 3: Continuous improvement: Lessons learned and customer feedback.	Stephen Moir, Executive Director, Corporate Services	RES 1903 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.	Started	31/12/20	1	31/12/22	Alison Henry Annette Smith Hugh Dunn John Connarty Layla Smith Michelle Vanhegan
Finance and Resources	Budget Setting and Management	Medium	RES 1903 Issue 4: Training for budget managers	Stephen Moir, Executive Director, Corporate Services	RES 1903 Issue 4.1: Training for budget managers	Finance is not currently responsible for providing training for budget managers as this was centralised into, Learning and Development in 2016. However, following discussions earlier this year, it has been agreed that responsibility for budget managers training will transfer back from Learning and Development to Finance. Once these responsibilities have been transferred, Finance will establish a process to ensure that all first line budget managers have completed the two training modules with supporting checks performed to ensure that the training has been completed.	Started	30/09/20	1	31/03/22	Alison Henry Annette Smith David Camilleri Hugh Dunn John Connarty Layla Smith Lesley Tait Michelle Vanhegan

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
Finance and Resources	Cyber Security - Public Sector Action Plan	Medium	RES1808: Issue 1: Critical Operational Cyber Security Controls	Stephen Moir, Executive Director, Corporate Services	RES1808: Issue 1: Recommendation 1.2 - Cyber Essentials Accreditation	CGI completed a complete manual vulnerability scan of the estate in November 2018 Vulnerabilities identified from this scan are being resolved as part of the Public Services Network remediation action plan. CGI have been formally requested to implement automated vulnerability scanning as a service. To ensure this is in place in time for Cyber Essentials Plus accreditation this automated vulnerability scanning is targeted to be implemented by end of June 2019.	Started	30/09/19	3	31/03/23	Alison Roarty Heather Robb Layla Smith Michelle Vanhegan Mike Brown Nicola Harvey
Finance and Resources	Digital Services Incident and Problem Management	Low	RES1907 Incident and Problem Management: Issue 1 - Next steps for incident resolution	Stephen Moir, Executive Director, Corporate Services	RES1907 Recommendation 1.1.1 - Incident Reports	Agreed – updates will be provided into the problem management records that feed into the Problem Review Board.	Implemented	31/12/20	1	30/11/21	Alison Roarty Heather Robb Jackie Galloway Layla Smith Michelle Vanhegan Nicola Harvey Richard Burgess
Finance and Resources	Drivers	Medium	Management and use of Driver Permits and fuel FOB cards	Paul Lawrence, Executive Director of Place	Management and use of Driver Permits and Fuel FOB cards Rec 4	Fleet Services will perform an exercise to remove all historic leavers from their database and advise the external third party who performs the annual licence checks to ensure that no subsequent checks are performed on former employees;	Started	01/02/19	4	30/11/21	Alison Coburn Claire Duchart David Givan Gareth Barwell George Gaunt Katy Miller Martin Young Matthew MacArthur Nicole Fraser Ross Murray Scott Millar Steven Wright
Finance and Resources	Drivers	Medium	Recording and addressing driving incidents	Paul Lawrence, Executive Director of Place	Recording and addressing driving incidents Rec 2	A monthly reconciliation between the incidents reported to Fleet Services and those recorded on SHE will be performed, with line managers advised re any gaps on the SHE system that need to be addressed;	Started	01/04/19	3	30/09/21	Adam Fergie Alison Coburn Claire Duchart David Givan Gareth Barwell George Gaunt Katy Miller Martin Young Matthew MacArthur Nicole Fraser Ross Murray Scott Millar Steven Wright
Finance and Resources	Drivers	Medium	Recording and addressing driving incidents	Paul Lawrence, Executive Director of Place	Recording and addressing driving incidents Rec 3	Quarterly analysis of driving incidents will be performed and provided to Service Areas with a request that any recurring themes or root causes are incorporated into ongoing driver training;	Started	01/02/19	3	31/01/22	Adam Fergie Alison Coburn Claire Duchart David Givan Gareth Barwell George Gaunt Katy Miller Martin Young Matthew MacArthur Nicole Fraser Ross Murray Scott Millar Steven Wright

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Finance and Resources	Drivers	Medium	Recording and addressing driving incidents	Paul Lawrence, Executive Director of Place	Recording and addressing driving incidents	Six monthly reporting will be provided to the Corporate Leadership Team together with details of relevant actions taken.	Started	01/10/19	2	31/10/21	Adam Fergie Alison Coburn Claire Duchart David Givan Gareth Barwell George Gaunt Katy Miller Martin Young Matthew MacArthur Nicole Fraser Ross Murray Scott Millar Steven Wright
Finance and Resources	Drivers - findings only report	High	1: Completion of Driver Licence checks	Paul Lawrence, Executive Director of Place	1.2 - Agreed Management Action – Establish an accurate population of Council drivers	1. An e mail will be prepared and issued by the Executive Director of Place. This will include an explanation of the requirement for Council vocational and grey fleet drivers to complete ad return the DVLA driver licence check permissions forms to Fleet Services and include a date for completion. The e mail will also reinforce the escalation process to be applied where that driving permission forms are not received and will confirm that driver permits will be revoked where completed forms are not returned on time. 2. Fleet services will engage with the Business Hub team within Strategy and Communications and to determine what support can be provided to enable effective resolution of the current position and the nature of ongoing support required. 3. This action is already in progress as a number of leavers have now been removed from the Fleet Services Tranman driver database. Once all permission forms have been received, a full reconciliation will be performed. Subsequent reconciliations will then be performed monthly and will be moved to quarterly if no significant issues are experienced. 4. Reports are currently received monthly from the Business Hub (Strategy and Communications) and Per Temps for agency workers, but these include all leavers and do not specifically highlight those who are drivers. As part of our engagement with the Strategy and Communications Business Hub, we will determine whether leaver reports can be provided that include details of vocational and grey fleet drivers. If this is not possible, we will engage with Continuous Improvement to determine whether it is possible to design and implement an electronic process that compares the employee data in the leavers reports with the data retained in the Fleet Services Tranman driver database to identify those leavers who are drivers. If this is not possible, a manual comparison will continue to be performed and leavers who are drivers will be removed from the Tranman database and advised to Davis 5 and 6 - Once the data cleanse and reconciliation has been performed, the Council will have an accurate record of all known vocational, grey fleet, and agency drivers that details where checks have been performed and permits issued. The ongoing reconciliation to be performed at 2 above will ensure that this remains complete and accurate 7. E Davis will perform the licence checks as soon as permission forms are received by them. Davis also provides management information in relation to permissions that are due to expire. MI re permissions that are due to expire.	Started	01/11/20	0	01/06/21	Alison Coburn David Givan Gareth Barwell George Gaunt Matthew MacArthur Nicole Fraser Ross Murray Scott Millar
Finance and Resources	Drivers - findings only report	High	1: Completion of Driver Licence checks	Paul Lawrence, Executive Director of Place	1.3 - Driver permit revocation	1. A standard reminder e mail will be prepared by the Head of Place Development and issued to employees and their line managers where permission forms have not been received 10 days prior to their expiry. 2. The e mail will highlight that driver permits will be revoked if they are not received by the required date, and employees and line managers will be made aware that they are no longer eligible to drive for the Council and 9for vocational and agency drivers) that they are no longer covered by Council insurance. 3. and 4 Permits will be revoked where permission forms are not received on time and e mail confirmation provided to employees and line managers reminding them that they can no longer drive on behalf of the Council.	Started	04/05/20	1	29/04/21	Alison Coburn David Givan Gareth Barwell George Gaunt Graeme Hume Matthew MacArthur Nicole Fraser Ross Murray Scott Millar

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Finance and Resources	Resilience BC	High	Completion and adequacy of service area business impact assessments and resilience arrangements	Paul Lawrence, Executive Director of Place	Rec 6.1a Place - Review of third party contracts to confirm appropriate resilience arrangements	Existing third party contracts supporting critical services should be reviewed by Directorates in consultation with contract managers / owners to confirm that they include appropriate resilience arrangements. Where gaps are identified, Procurement Services should be engaged to support discussions with suppliers regarding inclusion of appropriate resilience clauses requiring third parties to establish adequate resilience arrangements for both services and systems that are tested (at least annually) with the outcomes shared with / provided to the Council. Where these changes cannot be incorporated into existing contracts, they should be included when the contracts are re tendered.	Started	20/12/19	4	31/01/22	Alison Coburn Annette Smith Audrey Dutton Claire Duchart David Givan Eileen Cossar Gareth Barwell Gavin Sharp George Gaunt Hugh Dunn Iain Strachan Karl Chapman Kimberley Campbell Lindsay Robertson Mary-Ellen Lang Matthew MacArthur Mollie Kerr Paul Young Peter Watton Ross Murray Russell McLauchlan
Finance and Resources	Resilience BC	High	Completion and adequacy of service area business impact assessments and resilience arrangements	Judith Proctor, Chief Officer - HSCP	Rec 6.1c H&SC - Review of third party contracts to confirm appropriate resilience arrangements	Existing third party contracts supporting critical services should be reviewed by Directorates in consultation with contract managers / owners to confirm that they include appropriate resilience arrangements. Where gaps are identified, Procurement Services should be engaged to support discussions with suppliers regarding inclusion of appropriate resilience clauses requiring third parties to establish adequate resilience arrangements for both services and systems that are tested (at least annually) with the outcomes shared with / provided to the Council. Where these changes cannot be incorporated into existing contracts, they should be included when the contracts are re tendered.	Started	20/12/19	3	28/02/22	Angela Ritchie Eileen Cossar Gavin Sharp Jacqui Macrae Kimberley Campbell Mary-Ellen Lang Paul Young Russell McLauchlan
Finance and Resources	Resilience BC	High	Completion and adequacy of service area business impact assessments and resilience arrangements	Paul Lawrence, Executive Director of Place	Rec 6.2a Place - Annual assurance from Third Party Providers	Following receipt of initial assurance from all third party providers for statutory and critical services (as per rec 6.1), annual assurance that provider resilience plans remain adequate and effective should be obtained. This should include confirmation from the provider that they have tested these plans and recovery time objectives for systems and recovery time and point objectives for technology systems agreed with the Council were achieved. It is recommended that contract managers include this requirement as part on ongoing contract management arrangements. Where this assurance cannot be provided, this should be recorded in Service Area and Directorate risk registers. Date revised to reflect that following receipt of initial assurance by 31 March 2021, annual assurance should be obtained by 31 March 2022.	Started	28/06/19	3	30/06/22	Alison Coburn Audrey Dutton Claire Duchart David Givan Eileen Cossar Gareth Barwell Gavin Sharp George Gaunt Karl Chapman Kimberley Campbell Lindsay Robertson Mary-Ellen Lang Matthew MacArthur Paul Young Peter Watton Ross Murray Russell McLauchlan

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
Finance and Resources	Resilience BC	High	Completion and adequacy of service area business impact assessments and resilience arrangements	Stephen Moir, Executive Director, Corporate Services	Rec 6.2b Corporate Services - Annual assurance from Third Party Providers	Following receipt of initial assurance from all third party providers for statutory and critical services (as per rec 6.1), annual assurance that provider resilience plans remain adequate and effective should be obtained. This should include confirmation from the provider that they have tested these plans and recovery time objectives for systems and recovery time and point objectives for technology systems agreed with the Council were achieved. It is recommended that contract managers include this requirement as part on ongoing contract management arrangements. Where this assurance cannot be provided, this should be recorded in Service Area and Directorate risk registers. Date revised to reflect that following receipt of initial assurance by 31 March 2021, annual assurance should be obtained by 31 March 2022.	Started	28/06/19	2	30/06/22	Annette Smith Eileen Cossar Gavin King Gavin Sharp Gillie Severin Hugh Dunn Iain Strachan Katy Miller Kimberley Campbell Layla Smith Mary-Ellen Lang Michelle Vanhegan Mollie Kerr Nick Smith Nicola Harvey Paul Young Paula McLeay Russell McLauchlan
Finance and Resources	Resilience BC	High	Completion and adequacy of service area business impact assessments and resilience arrangements	Judith Proctor, Chief Officer - HSCP	Rec 6.2c H&SC - Annual assurance from Third Party Providers	Assurance will be obtained annually for statutory and critical services from third party service providers that their resilience plans remain adequate and effective; and have been tested to confirm that the recovery time objectives for systems and recovery time and point objectives for technology systems agreed with the Council were achieved. Where this assurance cannot be provided, this will be recorded in Service Area and Directorate risk registers.	Started	21/06/19	2	30/06/22	Angela Ritchie Eileen Cossar Gavin Sharp Jacqui Macrae Kimberley Campbell Mary-Ellen Lang Paul Young Russell McLauchlan
Finance and Resources	Resilience BC	High	Completion and adequacy of service area business impact assessments and resilience arrangements	Julien Kramer, Interim Director of Communities and Families	Rec 6.2d Education and Children's Services - Annual assurance from Third Party Providers	Following receipt of initial assurance from all third party providers for statutory and critical services (as per rec 6.1), annual assurance that provider resilience plans remain adequate and effective should be obtaine. This should include confirmation from the provider that they have tested these plans and recovery time objectives for systems and recovery time and point objectives for technology systems agreed with the Council were achieved.	Started	28/06/19	2	30/06/22	Anna Gray Eileen Cossar Gavin Sharp Jackie Irvine Kimberley Campbell Laura Zanotti Liz Harrison Lorna French Mary-Ellen Lang Michelle McMillan
Finance and Resources	Salary Overpayments - Findings only review	High	RES2009 Issue 1: Salary Overpayments	Stephen Moir, Executive Director, Corporate Services	RES2009 Rec 1.1: Human Resources management of overpayments	As at 13th April there are 290 employees/former who have not responded to overpayment letters. These employees/former require channelled into the debt recovery process and invoiced, however as these are historical debts cost centres need reopened for this process to be fulfilled. We also have 150 employees who still require an initial communication. It is our intention to have this piece of work completed by the end of June 2021. At this time and particularly in relation to the current pandemic situation and embedding different and flexible working practices across the Council it is not our intention to levy the £150 charge to service areas. We will however keep communicating with HOS and offering assistance where we see managers may need assistance with process. We will review how we manage the overpayment data and information that is relevant can be included. We can include the overpayment data as a key performance measure for directorates and the Council. The risks are logged on the HR risk register not just in relation to manager compliance but also associated with the reliance on manual processes and spreadsheets and process complexity.	Implemented	30/10/21	0	31/01/22	Debbie Adams Grant Craig Katy Miller Laura Manson Layla Smith Michelle Vanhegan
Finance and Resources	Salary Overpayments - Findings only review	High	RES2009 Issue 1: Salary Overpayments	Stephen Moir, Executive Director, Corporate Services	RES2009 Rec 1.2.5: Directorate management of salary overpayments (Corporate Services)	A further communication will be issued to all Heads of Service and third-tier managers in the Resources Directorate by the Executive Director of Resources, for cascade through services areas to remind line managers of the importance of advising HR of all payroll changes in advance of the payroll cut-off date. Resources will not request confirmation from service managers that Payroll have been advised of all relevant changes because this would be overly onerous. Where appropriate, risks associated with significant and recurring salary overpayments will be recorded in relevant service area risk registers.	Implemented	30/09/21	0	30/12/21	Hugh Dunn Katy Miller Layla Smith Michelle Vanhegan Nick Smith Nicola Harvey

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
Finance and Resources	Salary Overpayments - Findings only review	High	RES2009 Issue 1: Salary Overpayments	Julien Kramer, Interim Director of Communities and Families	RES2009 Rec 1.2.4: Directorate management of salary overpayments (Education and Children's Service)	Senior Managers will ensure that staff/workforce updates are included as a standing item at management team meetings and their service managers will oversee any changes within their team ensuring direct line managers are supported and aware of the Council's pay policy. Where there is reliance on colleagues from Resources who are aligned to divisions to provide support with HR functions, the responsibility for ensuring HR are advised of any changes sits with the service manager and line manager. A checklist, which includes timescales should be generated when a line manager is made aware by a direct report of anything which will impact on their pay, including notice to leave employment, these timescales will include dates for submitting information to HR to ensure payroll cut-off dates are taken into consideration. Senior Managers will ensure that any instances of failure to notify HR, noted on the overpayments spreadsheet, will be investigated by the service manager and performance management measures implemented if necessary. Any service area which has recurring instances of failure to comply with pay policy will be flagged to HOS and highlighted in Team Briefs, Risk Matters or other comms. In the event of recurring overpayments within a division or the directorate, this will be included within risk registers with appropriate controls and actions noted.	Started	31/08/21	0	30/11/21	Jackie Irvine Liz Harrison Lorna French Nichola Dadds Nickey Boyle
Finance and Resources	Social Media - Access Controls	High	1. Social media operational framework	Stephen Moir, Executive Director, Corporate Services	CE1901 Rec1.1 Social media operational framework	1. A social media operational framework will be developed to be used and followed be service areas across the Council. The content of the framework will cover all of the points noted at 1 above with the following exceptions:â€¢ whilst an enterprise social media tool would be the optimal solution to manage and report on ongoing use of social media across the council, implementation of Sprout Social for every social media account across the council would be prohibitive from a cost perspective. Instead, an appropriate risk based threshold will be applied to determine the Council's most significant social media accounts (for example, number of followers and / or usage volumes), and account owners will be requested to manage these accounts through the Sprout Social platform.â€¢ it is not always possible to obtain validation from platform providers; however social media account owners will be encouraged to achieve this where possible.2. Second line ownership of the framework together with any cross Council support requirements (for example support required from Digital Services and / or Human Resources) will be defined and agreed, and first line divisions and directorates will be requested to confirm their ongoing compliance with framework requirements within their annual governance statement responses.3. Once designed, the framework will be reviewed and approved by the Corporate Leadership Team (CLT) to ensure that all directorates are aware of and agree with the framework content.4. Once approved by the CLT, the framework will be communicated across all Council divisions and directorates and published on the Orb.	Started	31/05/21	1	01/03/22	David Ure Layla Smith Michael Pinkerton Michelle Vanhegan
Finance and Resources	Social Media - Access Controls	High	1. Social media operational framework	Stephen Moir, Executive Director, Corporate Services	CE1901 Rec1.2 Social Media Guidance	1. The operational framework will include a section on social media guidance and will seek to cover all the issues set out above. Further detailed guidance will be produced and circulated if required 2. The guidance will include details of the recommended management oversight to confirm that the guidance is being consistently applied. 3. The operational framework and guidance will be shared across divisions and directorates with a request that any existing local procedures should no longer be applied. The guidance will also be published on the Orb and linked to the social media operational framework.	Started	31/05/21	1	01/03/22	David Ure Layla Smith Michael Pinkerton Michelle Vanhegan
Finance and Resources	Social Media - Access Controls	Medium	2. Social media operational security and privacy issues	Stephen Moir, Executive Director, Corporate Services	CE1901 Rec 2.1 Operational framework -Social media guidance on operational security and privacy issues	To prevent potential recurrence, these points will also be included in the operational framework and supporting guidance to be developed (refer finding 1).	Started	28/05/21	1	01/03/22	David Ure Layla Smith Michael Pinkerton Michelle Vanhegan
Finance and Resources	Social Media - Access Controls	Medium	2. Social media operational security and privacy issues	Stephen Moir, Executive Director, Corporate Services	CE1901 Rec 2.2b Corporate DPIAs for social media channels	Corporate DPIAs will be prepared to support the Council's use of social media, with one DPIA completed for each social media channel used. The corporate DPIA will be prepared by Communications with support from Information Governance, and will define the requirements to support ongoing compliance with data protection regulations for ongoing social media use across the Council. The corporate DPIAs will be shared with all social media account owners with a request that they confirm that their social media accounts will be managed in line with the framework set out in the DPIA. Where account owners confirm that this is not possible, they will be requested to engage with Information Governance to complete separate DPIAs for the relevant social media accounts.	Started	28/05/21	1	15/02/22	David Ure Layla Smith Michael Pinkerton Michelle Vanhegan

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Finance and Resources	Social Media - Access Controls	Medium	2. Social media operational security and privacy issues	Stephen Moir, Executive Director, Corporate Services	CE1901 Rec 2.2a Communicating initial requirements to social media account users - operational security and privacy issues	The outcomes detailed in this finding will be shared with all social media account users across the Council with a request that they action points 4; 6; and 8 immediately (where possible) and advising that these areas will be a future ongoing requirement of the social media operational framework that is currently being designed.	Started	28/05/21	1	01/03/22	David Ure Layla Smith Michael Pinkerton Michelle Vanhegan
Finance and Resources	Social Media - Access Controls	Medium	3. Social media training	Stephen Moir, Executive Director, Corporate Services	Rec 3.1 - Social media training needs assessment	1. A training needs assessment for social media account owners and users will be developed as part of the social media operational framework and supporting guidance with support (where required) from Human Resources. The training needs assessment will be provided to all Council directorates and divisions with a request that it is completed for all new social media account owners and users. 2. Directorates and divisions will be requested to ensure that social media training is classified as an essential learning activity within their essential learning programmes for those roles that include a social media remit / responsibilities.	Started	30/06/21	1	01/04/22	David Ure Layla Smith Michael Pinkerton Michelle Vanhegan
Finance and Resources	Social Media - Access Controls	Medium	3. Social media training	Stephen Moir, Executive Director, Corporate Services	Rec 3.2 - Refresh of social media training materials	1. Existing training materials and the e learning module content will be reviewed and refreshed with support from Human Resources (where required) to ensure that it is aligned with applicable legislation and regulations. 2. The e learning module will be updated to ensure that sufficient information is provided prior to testing and that correct answers are provided to incorrect responses. 3. Ownership of the content of the social media e learning model will be agreed between Strategy and Communications and Human Resources.	Started	30/06/21	1	01/04/22	David Ure Layla Smith Michael Pinkerton Michelle Vanhegan
Finance and Resources	Supplier Management Framework and CIS Payments	High	RES1809 Issue 1: Contract Management by Directorates and Service Areas	Julien Kramer, Interim Director of Communities and Families	RES1809 Issue 1.2(2): Supplier management quality assurance - Education and Children's Services	Education and Children's Services Recommendations are accepted and will be implemented. A quality assurance process will be put in place taking into account the contract management toolkit and the council contract standing orders. We will continue to have regular supplier meetings as are already in place. This has been strengthened in recent months in relation to the commissioning of out of council residential placements and suppliers are being held to account in relation to the achievement of agreed outcomes for children and young people.	Implemented	29/06/21	0	01/02/22	Jackie Irvine Liz Harrison Lorna French Michelle McMillan Nichola Dadds Nickey Boyle
Finance and Resources	Supplier Management Framework and CIS Payments	High	RES1809 Issue 1: Contract Management by Directorates and Service Areas	Judith Proctor, Chief Officer - HSCP	RES1809 Issue 1.2(1): Supplier management quality assurance - H&SCP	Health and Social Care Partnership Quality assurance monitoring is performed over the two Partnership contracts included in the Internal Audit sample, through the Multi Agency Quality Assurance meetings held every two months – one for care at home/care and support, and another one for care homes and adult residential. The terms of reference of this enhanced monitoring arrangement include care inspectorate grades and care service feedback complaints. There are also areas of excellent practice with some weekly supplier meetings and ongoing monitoring, and some suppliers have payment terms that are linked to quarterly performance (for example the Sustainable Community Support Programme). These recommendations are accepted and will be implemented following implementation of the refreshed Contracts management framework (that includes an enhanced contract risk assessment matrix for the Partnership) and refresh of the Partnership contracts register.	Pending	29/06/21	0	01/02/22	Angela Ritchie Moira Pringle Tony Duncan
Finance and Resources	Supplier Management Framework and CIS Payments	High	RES1809 Issue 1: Contract Management by Directorates and Service Areas	Paul Lawrence, Executive Director of Place	RES1809 Issue 1.2(3): Supplier management quality assurance - Place	Place This will be incorporated into the Place regular monitoring reports on procurement to provide assurance that risk assessments are happening, especially for tier 1 and 2 contracts and that appropriate action is taken. This will be undertaken in conjunction with the Contracts and Grants Management and Commercial Partner team in procurement to ensure consistency of approach and shared learning.	Started	31/03/21	1	30/12/21	Alison Coburn Audrey Dutton David Givan Gareth Barwell George Gaunt Karl Chapman Lindsay Robertson Matthew MacArthur Nicky Brown Peter Watton Ross Murray
Finance and Resources	Supplier Management Framework and CIS Payments	High	RES1809 Issue 1: Contract Management by Directorates and Service Areas	Paul Lawrence, Executive Director of Place	RES1809 Issue 1.3(3): Contract manager support and guidance - Place	Place This recommendation is accepted, and this will be added as appropriate to the Place mandatory training matrix at the next review.	Started	31/08/20	1	30/12/21	Alison Coburn Audrey Dutton David Givan Gareth Barwell George Gaunt Karl Chapman Lindsay Robertson Matthew MacArthur Nicky Brown Peter Watton Ross Murray

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Finance and Resources	Supplier Management Framework and CIS Payments	Medium	RES1809 Issue 2: Contracts and Grants Management Strategic Direction	Stephen Moir, Executive Director, Corporate Services	RES1809 Issue 2.3: Project Governance supporting implementation of the Public Contracts Scotland Tendering technology system	This system is already well-established in other public sector partners, and supported by the Scottish Government, and has been identified by Scotland Excel as an appropriate e-solutions system to support contract and supplier management. Training sessions have already been held, including a day session focussed entirely on contract management functionality. All members of the team have had access to the system for a suitable period of time, to allow for learning on a test system and have built up a thorough knowledge of the system's capability to upload contract documentation. The mass upload of contract documentation is a key factor in the successful roll out of the system, and the team continues to get support from contemporary teams in Scottish Government and other public sector partners who have carried this out. Training sessions have been held with a number of contract managers across 4 directorates, focussing on 6 Tier 1 contracts, some with cross-directorate delivery. 40 suppliers have also been involved in the trial to date. The team are continuing to monitor the trial, with regular updates from contract managers and will use all lessons learned to prepare the project plan for full roll out of the system. The C&GM team will design and apply a suitable project management and governance framework to support PCS-T implementation. This will include additional suitable system testing, and training for service area contract managers who would be using the system to store and access contract documentation. As stated above, the team is already also working with public sector partners, to identify best practice to assist the successful roll out the contract management module. Commercial and Procurement Services are already considering the possible adoption of PCS-T as the Council's eProcurement system, bringing an end to end approach to procurement and management of contracts. This work is continuing, and the PCS-T Working Group which has been established within Commercial and Procurement Services will take forward both aspects. If it is decided to adopt PCS-T for the Council's actual procurement processes, and not just contract management, then it is noted that the actual implementation of that would take longer, as there would be a greater direct impact upon other Council services.	Started	31/12/20	1	31/03/22	Annette Smith Gavin Brown Hugh Dunn Iain Strachan Layla Smith Michelle Vanhegan Mollie Kerr
Finance and Resources	Unsupported Technology (Shadow IT) and End User Computing	Medium	CW1914 Issue 1: Digital strategy and governance	Stephen Moir, Executive Director, Corporate Services	CW1914 Rec 1.4b - Review of existing shadow IT contracts (Corporate Services)	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 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. 3. 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 divisional and directorate risk registers, and the contract re-procured at the earliest possible date.	Implemented	30/09/21	0	30/12/21	Alison Roarty Annette Smith Hugh Dunn Iain Strachan Layla Smith Michelle Vanhegan Nick Smith Nicola Harvey
Finance and Resources	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 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. 3. 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 divisional and directorate risk registers, and the contract re-procured at the earliest possible date.	Started	30/09/21	0	30/12/21	Alison Coburn Audrey Dutton Gareth Barwell Karl Chapman Lindsay Robertson Matthew MacArthur Nicky Brown Peter Watton Ross Murray

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
Finance and Resources	Unsupported Technology (Shadow IT) and End User Computing	Medium	CW1914 Issue 1: Digital strategy and governance	Julien Kramer, Interim Director of Communities and Families	CW1914 Rec 1.4d - Review of existing shadow IT contracts (Education and Children's Services)	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 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. 3. 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 divisional and directorate risk registers, and the contract re-procured at the earliest possible date.	Started	30/09/21	1	29/12/23	Crawford McGhie Jackie Irvine Liz Harrison Lorna French Michelle McMillan Nichola Dadds Nickey Boyle
Finance and Resources	Unsupported Technology (Shadow IT) and End User Computing	High	CW1914 Issue 2: Ongoing shadow IT and end user computing management	Stephen Moir, Executive Director, Corporate Services	CW1914 Rec 2.1 - Shadow IT and end user computing system owner responsibilities	1. A detailed cloud based / shadow IT framework will also be designed and implemented across the Council. This will consolidate and include links to procurement requirements; the new user access management framework; and the existing externally hosted ICT services protocol, ensuring that all existing requirements that apply to ongoing use of Shadow IT systems are consolidated and reflected in one place. 2. Where the points above are not included in the existing frameworks or protocols, they will be reflected in the new shadow IT framework document. 3. The new framework will be communicated across all divisions and directorates and published on the Orb.	Started	30/07/21	1	28/05/22	Alison Roarty Heather Robb Layla Smith Michelle Vanhegan Mike Brown Nicola Harvey
Finance and Resources	Unsupported Technology (Shadow IT) and End User Computing	High	CW1914 Issue 2: Ongoing shadow IT and end user computing management	Stephen Moir, Executive Director, Corporate Services	CW1914 Rec 2.1a - Second line assurance and oversight (Corporate Services)	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	31/08/22	Alison Roarty Annette Smith Gavin King Gillie Severin Hugh Dunn Katy Miller Layla Smith Michelle Vanhegan Mike Bell Nick Smith Nicola Harvey Paula McLeay

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

Directorate	Department	Review	Audit Status	Terms of Ref Service Resps <=5 days post	Terms of Ref Director Resps <=5 days post issue	Close out meet <=5days after fieldwork completed	Report Issued by IA <=10 days post close out meeting	W/Shop <=5 days after report issued	Mgt Resps Agreed <=5days post w//shop	Final Draft to Directors <=5 days post Mgt Resps	Director Approval <= 3 days from receipt	Final Report issued by IA <= 5 days post Director Appr	Team Central Updated by IA <=5 days of final report	Comments
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 ToR updated to reflect Covid-19 and issued 21/9 - Kev contact on leave until 4/10 so due back 8/10
Place	Place Mgt, Transport	Parking and Traffic Regulations	Reporting	4	2	3	24	2	0	0	0	0	0	Ongoing discusson 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.

Governance, Risk and Best Value Committee – 14 December 2021