

Governance, Risk and Best Value Committee

10:00am, Tuesday, 24 January 2023

Internal Audit: Open and Overdue Internal Audit Actions – Performance Dashboard as at 5 December 2022

Item number
Executive/routine Executive
Wards
Council Commitments

1. Recommendations

- 1.1 It is recommended that the Governance Risk and Best Value Committee:
- 1.1.1 notes the status of open and overdue Internal Audit (IA) actions as at 5 December 2022;
 - 1.1.2 refers this paper to the relevant Council Executive committees for ongoing scrutiny of the overdue management actions relevant to their remits; and
 - 1.1.3 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.

Laura Calder
Senior Audit Manager

Legal and Assurance, Corporate Services Directorate

E-mail: laura.calder@edinburgh.gov.uk | Tel: 0131 469 3077



Internal Audit: Open and Overdue Internal Audit Actions – Performance Dashboard as at 5 December 2022

2. Executive Summary

Progress with closure of open and overdue management actions

- 2.1 As at 5 December 2022, there were a total of 172 open Internal Audit (IA) management actions, with 23 of them overdue (13%), an increase of 3 when compared to August 2022 position (20) but a significant decrease of 105 when compared to the same period last year (128).
- 2.2 Further detail on the status of open and overdue actions as at 5 December 2022 is provided in the open and overdue IA dashboard at [Appendix 1](#). This includes a comparison with August 2022 and December 2021.
- 2.3 Five management actions were closed based on management's acceptance of risk during the period 1 September to 5 December 2022.

3. Background

Open and overdue agreed management actions

- 3.1 Progress in implementing open and overdue management actions raised in IA reports are reported monthly to the Corporate Leadership Team (CLT) and quarterly to the GRBV Committee.
- 3.2 This report specifically excludes open and overdue findings that relate to the Edinburgh Integration Joint Board (EIJB) and the Lothian Pension Fund (LPF). These are reported separately to the EIJB Audit and Assurance Committee and the Pensions Audit Sub-Committee respectively.

4. Main report

- 4.1 [Figure 1](#) of the IA activity dashboard at [Appendix 1](#) illustrates that as at 5 December 2022, there were 172 open management actions across the Council, with 23 actions (13%) overdue, and 149 actions (87%) not yet due.
- 4.2 Seven of the 23 overdue actions are currently marked as implemented, with updates/evidence provided by services being reviewed by IA.

- 4.3 The movement in open and overdue management actions for the period 1 September to 5 December 2022 is reflected in [figure 2](#) which highlights that the number of open actions increased from 141 to 172, due the completion of new audits, and overdue management actions have increased from 20 to 23.
- 4.4 [Figure 3](#) and [Figure 4](#) illustrate the allocation of the 23 overdue management actions across all directorates showing:
- Corporate Services – up 1 (from 3 to 4)
 - Education and Children’s Services - unchanged at 2
 - Health and Social Care Partnership - up 3 (from 2 to 5)
 - Place directorate – down 1 (from 13 in to 12).
- 4.5 [Figure 3](#) also highlights a significant reduction in number of overdue management actions across directorates when compared to the same position last year (December 2021).
- 4.6 [Figure 4](#) shows the composition of 23 overdue management actions as 9 High; 13 Medium; and 1 Low rated management action.
- 4.7 Eleven (4 not yet due and 7 overdue) actions are currently being reviewed by IA. IA has continued to achieve the established KPI for reviewing all implemented management actions within four weeks of the date they are proposed for closure by management.

Ageing profile of overdue actions

- 4.8 [Figure 5](#) compares the ageing profile of current (December 22) overdue management actions with the last reported period (August 22) and shows actions overdue for:
- less than three months have increased from 1 to 3
 - three to six months have increased from 4 to 9
 - six months to one year have decreased from 5 to 4
 - more than 1 year have decreased from 10 to 7.
- 4.9 The analysis of the ageing of the current 23 overdue management actions across directorates shown at [figure 6](#) highlights that continued improvements are needed within the Place Directorate and the Health and Social Care Partnership to ensure management actions are addressed by originally agreed implementation dates.
- 4.10 Appendix 2 provides details of all overdue management actions as at 5 December 2022 together with an update from management on progress with implementation of the action. A link to the audit report is also provided where available.

Management actions closed based on management’s acceptance of risk

- 4.11 Management periodically review audit actions to consider whether they remain appropriate and whether there has been any movement on risks originally identified

at the time of the audit. In line with agreed audit processes management can request that a risk is closed based on management's risk acceptance aligned to risk appetite.

- 4.12 Management are required to complete a risk acceptance proforma which provides rationale for the risk acceptance including details of mitigating controls in place, the residual risk following application of controls and any further action planned. The risk acceptance must be approved by the appropriate Executive Director/Chief Officer.
- 4.13 Five management actions were closed based on management's acceptance of risk during the period 1 September to 5 December 2022. Details of the five risk accepted actions are provided in Appendix 3.

5. Next Steps

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

6. Financial impact

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

7. Stakeholder/Community Impact

- 7.1 If agreed actions are not implemented by management, the Council will be exposed to the risks set out in the relevant audit reports. IA actions are raised due to 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 [Open and Overdue IA Findings – Performance Dashboard as at 31 August 2022 - GRBV](#)

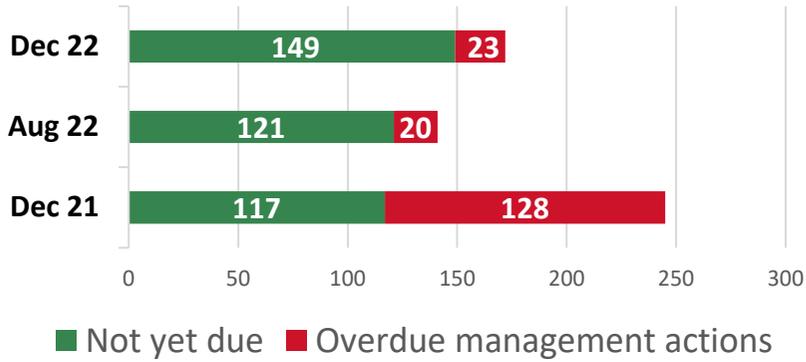
9. Appendices

- 9.1 Appendix 1: IA open and overdue actions dashboard as at 5 December 2022
- 9.2 Appendix 2: IA Overdue Management Actions as at 5 December 2022
- 9.3 Appendix 3: Actions closed as management accepts risk (1 September to 5 December 2022)

Appendix 1: IA open and overdue actions dashboard as at 5 December 2022

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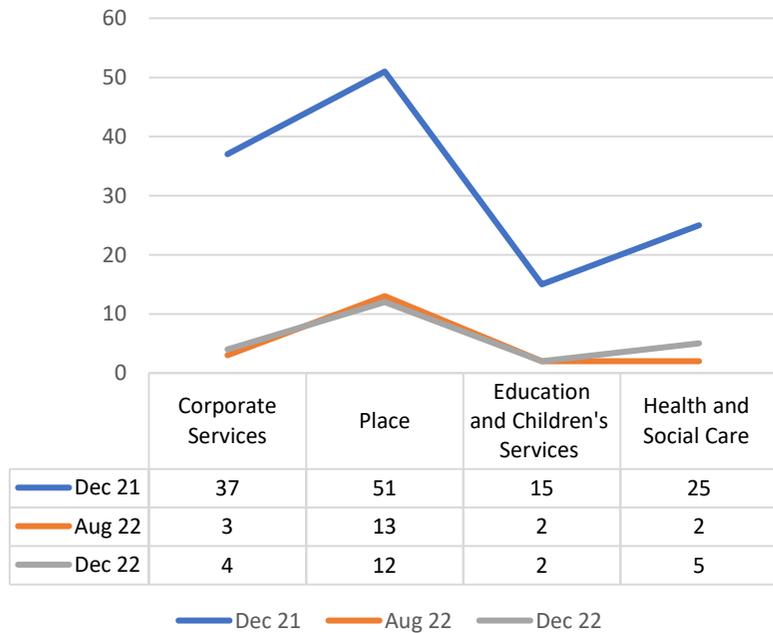
1. Management Actions Status Trend



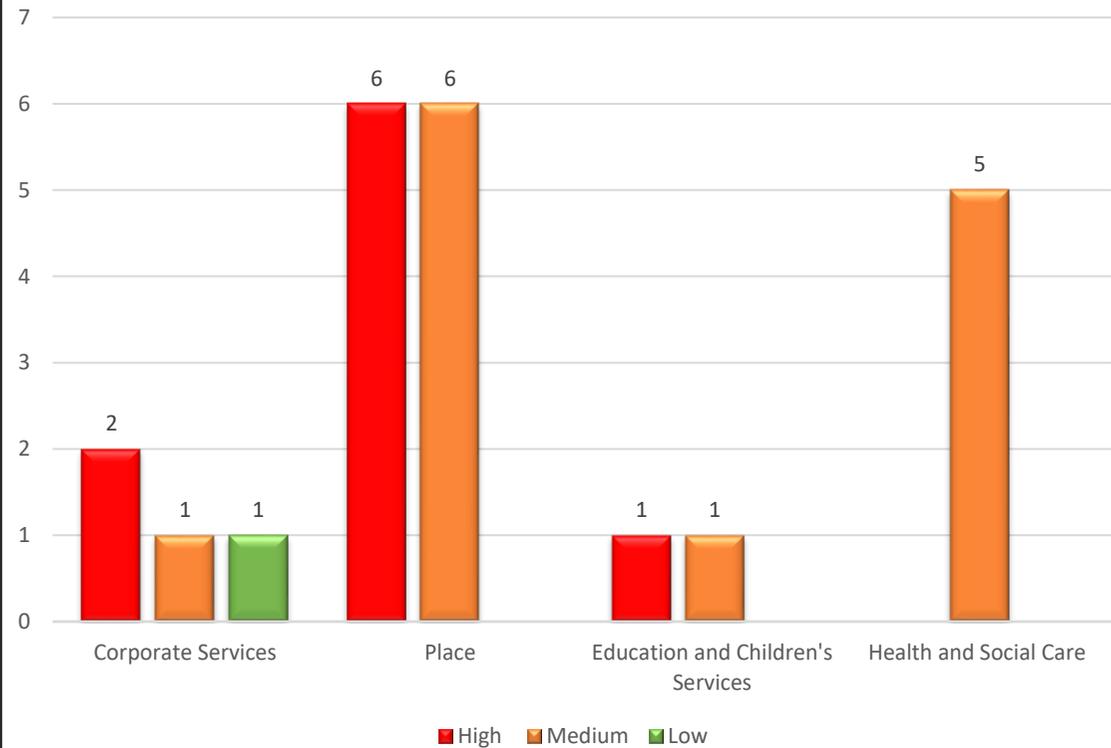
2. Analysis of changes in management actions between Sep 22 – Dec 22

	31/08/22	New	Closed	05/12/22	Trend
Open Actions	141	65	34	172	↑
Overdue Actions	20	12	9	23	↑

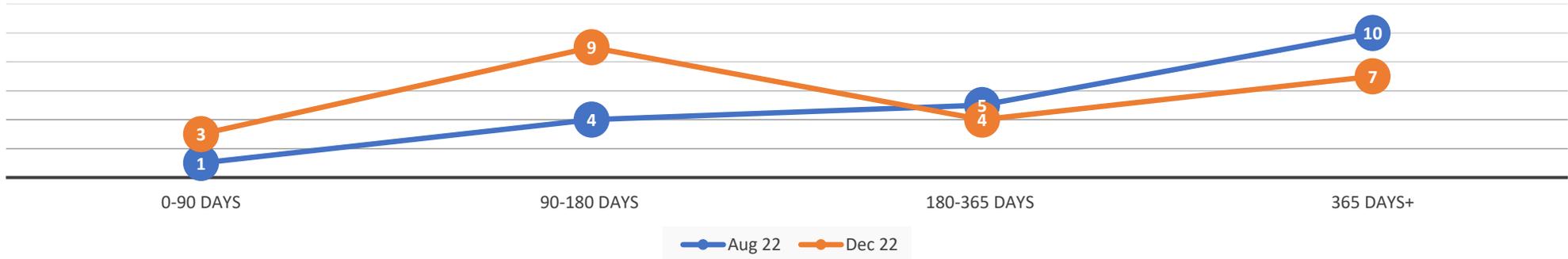
3. Overdue Management Actions Trend Analysis



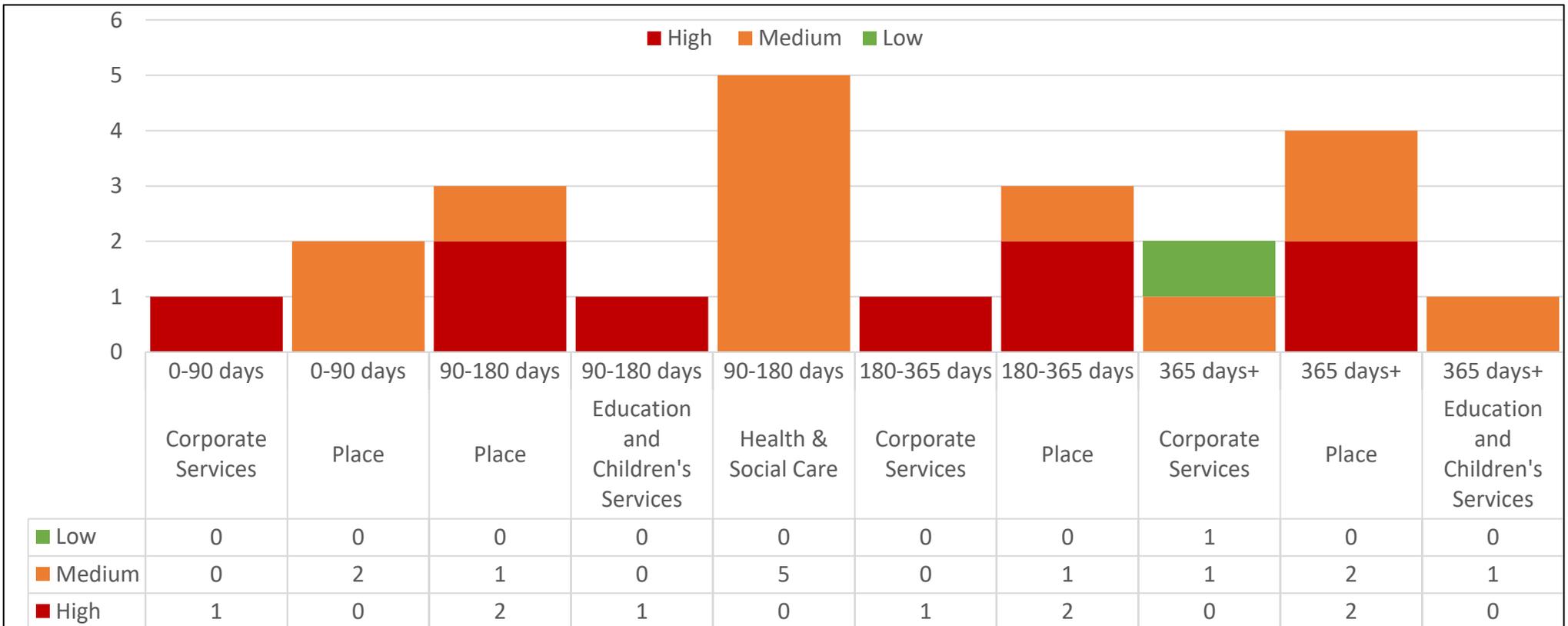
4. Overdue Actions by Directorate and Risk Rating December 2022



5. Overdue management actions ageing (Sep 22 vs Dec 22)



Appendix 1: IA open and overdue actions dashboard as at 5 December 2022



Appendix 2 - Internal Audit Overdue Management Actions as at 5 December 2022

* **Implemented** - actions where evidence has been provided and is currently being reviewed by IA

Ref	Directorate	Executive Committee	Audit Name and link to report	Issue Title	Risk Rating	Recommendation Title	Agreed Management Action	Status	Est Date	Revised Date	Management Update
1	Health and Social Care Partnership	Policy and Sustainability	Lone working	Issue 1: Lone Working Framework	Medium	HSC1902: 1.2(b) - Lone Working Policy, procedures and devices	The current CEC lone working policy for the HSCP will be reviewed and updated to reflect all points set out in the recommendation. This will apply for CEC employees within the Partnership. Review of policy and procedures will be overseen by the Lone Working working group which includes representation across Partnership. Working group has been established. Following approval by EMT, the CEC HSCP operational Lone Working procedure will be reviewed within 1 year to ensure remains relevant. Thereafter, it will be reviewed on a 3 yearly basis, or when there are relevant changes to guidance or regulations which impact operations. Each document will include a revision schedule detailing review dates. SRO will be assigned to the operational procedure for the Council. The Partnership will identify essential learning for teams across the Partnership relating to the policies and will ensure delivery of the necessary training and/or guidance. Policy will be communicated Partnership wide across accepted platforms, such as The Orb and NHS Lothian intranet, and shared at forums such as Team Meetings as required.	Implemented*	31/08/2022	30/11/2022	N/A IA review of evidence currently in progress.
2	Place	Transport and Environment	Edinburgh Trams Contract Management	Issue 2: Term maintenance plan	Medium	PL2004 Rec 2.2: Ongoing operational effectiveness and compliance assurance	The findings of the independent assessment, implementation of Agility and the arrangements in place for ensuring that the tram assets are adequately maintained will take account of all of the points noted in this audit. An on-going risk assessment will be undertaken to identify and address any risks arising until the Agility system is fully operational. However, as outlined in the agreed management action 1.1b above, the on-going arrangements will include a review of the historic information held and a risk based approach to address any weaknesses highlighted will be implemented.	Implemented*	31/08/2022	30/11/2022	N/A IA review of evidence currently in progress.
3	Place	Transport and Environment	Edinburgh Trams Contract Management	Issue 3: Quality assurance and competency	High	PL2004 3.1: Quality assurance, training, and competency	With the introduction of Agility for recording all asset maintenance, this information will be stored in the system. As set out in 1.1d, the Council will ensure that quarterly sample testing will take place and appropriate action will be taken if any issues are identified. There are other mechanisms within the operate and maintain contract which could be triggered in the event of poor performance against agreed KPIs which would require a rectification plan to be implemented.	Implemented*	31/08/2022	30/11/2022	N/A IA review of evidence currently in progress.
4	Place	Transport and Environment	Edinburgh Trams Contract Management	Issue 4: Supplier Management	High	PL2004 4.1: Supplier Management Framework	New supplier management arrangements have been introduced to support the new operate and maintain contract with Edinburgh Trams, which came into effect on 30 April 2021. This includes details of the roles and responsibilities for maintenance. A contract classification is underway, and a contract manager will be identified to manage the contract in line with the Council framework. Details of the contract management arrangements, including training and support will be developed and implemented.	Implemented*	31/08/2022	30/11/2022	N/A IA review of evidence currently in progress.
5	Health and Social Care Partnership	Policy and Sustainability	Lone working	Issue 4: Essential Learning, Training, and Supervision Arrangements	Medium	HSC1902: 4.1 - Review and Alignment of Essential Learning Templates; Review of Essential Learning Requirements	We will carry out a review to determine what information is contained within existing Essential Learning Templates. The Partnership will seek support from Learning and Development colleagues to ensure that role specific essential learning templates detail lone working practices, personal safety, risk assessment, dealing with conflict and dealing with violence and aggression as part of the induction process undertaken by any employee who will undertake lone working. Where required, revised templates will be agreed by service managers, approved by Heads of Service, and published on The Orb and NHS Lothian intranet, Health and Social Care blog and via Managers' News updates.	Implemented*	31/08/2022	30/11/2022	N/A IA review of evidence currently in progress.

6	Health and Social Care Partnership	Policy and Sustainability	Lone working	Issue 4: Essential Learning, Training, and Supervision Arrangements	Medium	HSC1902: 4.3 - Communicating requirements and monitoring regular supervision responsibilities	a) The supervision policy will be reviewed and to reissued to all staff. Managers will be requested to include regular supervision requirements on team meeting agendas. Managers across the Partnership will be reminded of their obligation to undertake supervision meetings with their teams at regular intervals inline with supervision policy. b) Where there are extended absences or vacancies supervision responsibilities will be transferred to another line manager. c) The Partnership will consider whether implementation of KPIs for supervision completion will be required.	Implemented*	31/08/2022	30/11/2022	N/A IA review of evidence currently in progress.
7	Education and Children's Services	Policy and Sustainability	Health and Safety – Managing Behaviours of Concern	Issue 1 - Policies, Procedures and Complaints	High	CF2003 1.3 - Quality Assurance	This is usually covered as part of Supported Self-Evaluation / Validated Self-Evaluation visits undertaken in a sample of schools in the course of a school year. Good practice and concerns are communicated to Senior Education and Quality Improvement Managers as appropriate and improvement actions identified. Where there are schools with high levels of incidents as reported on the SHE Portal, this is followed up by the Quality Improvement Education Officer to make sure any specific issues are identified and addressed. Given that the current restrictions continue to prohibit school visits, this session sampling will be undertaken as a desktop exercise. Further actions to address the Internal Audit recommendations are as follows: The Lead Officer for Managing BoC will report quarterly to the Education Management Team to enable discussion with senior education managers on both statistics and lessons learned.	Started	30/06/2022	31/03/2023	Education Colleagues will conduct a thematic review of BoC in January 2023 to satisfy the outstanding audit actions. Jackie Reid will identify 2 Quality Improvement Officers and Martin Gemmel will identify an Education Psychologist. We will also ask school staff to be on teams in each other's schools (once we identify schools) and will also involve union reps. Revised date will be amended to 31 March 2023 to allow time to collate the data from the Thematic Review,
8	Corporate Services	Policy and Sustainability	Planning and Performance Framework Design Review	Issue 1: Completeness and Accuracy of Divisional source performance data	High	CS2109 1.1a: Guidance for Divisions on Data Collation and Preparation	This recommendation will be implemented as recommended by Internal Audit.	Started	30/09/2022	31/03/2023	Guidance and Data Assurance template completed. However, as the business plan is being updated we will now need to update and align the performance measures to the new plan. An updated Planning & Performance framework is scheduled to go to P&S in March 2023. The new framework will be launched in April and as part of the service planning process we will issue the guidance and assurance survey to the relevant data owners.
9	Place	Policy and Sustainability	Council Emissions Reduction Plan	Issue 1: Key Dependency and Capacity Issues	Medium	CS2201: 1.2 - CERP Board Escalation of Capacity Risks	The Sustainability Team capacity risks have now been reflected in the CERP board risk register (as critical) and were also highlighted at the last board meeting on 05/09/2022. These risks will also be escalated to the next Sustainability Board meeting.	Implemented*	31/10/2022	30/12/2022	N/A IA review of evidence currently in progress.
10	Place	Policy and Sustainability	Resilience BC	Issue 2 Completion and adequacy of service area business impact assessments and resilience arrangements	High	CW1702 6.1a Review of third party contracts to confirm appropriate resilience arrangements	Existing third party contracts supporting critical services will be reviewed by Directorates in consultation with contract managers / owners to confirm that they include appropriate resilience arrangements. Where gaps are identified, Procurement Services will be engaged to support discussions with suppliers regarding inclusion of appropriate resilience clauses. Where these changes cannot be incorporated into existing contracts, they should be included when the contracts are re tendered.	Started	20/12/2019	31/12/2022	This action will form part of the ongoing Place contract review.
11	Place	Policy and Sustainability	Resilience BC	Issue 2 Completion and adequacy of service area business impact assessments and resilience arrangements	High	CW1702 6.2a 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 will be obtained and contract managers include this requirement as part on ongoing contract management arrangements. Where this assurance cannot be provided, this will be recorded in Service Area and Directorate risk registers.	Started	28/06/2019	31/12/2022	This action will form part of the ongoing Place contract review.

12	Corporate Services	Policy and Sustainability	Resilience BC	Issue 3 Adequacy, maintenance and approval of Council wide resilience plans	Medium	CW1702 4 -Update of Council Business Continuity Plan to include key elements from resilience protocols	The Council Business Continuity Plan (BCP) was developed and signed off the Chief Executive in May 2019. Following Directorate review and update of resilience protocols, the Council BCP will be updated to include key elements of Directorate plans.	Started	18/12/2020	30/06/2024	<p>The Council Business Continuity Plan will be merged with the Council Emergency Plan, as well as the Chief Officers' ICE Pack, for ease of reference.</p> <p>A decision was made by CLT in July 2020 and P&S in October 2020 to shift the Council's resilience management to a protocol-based approach to allow more effective planning and response.</p> <p>Since that decision, a number of resilience plans have been adapted as protocols; some are maintained corporately by Resilience, and others are maintained by Directorates.</p> <p>A Plans and Protocol Review Schedule has been revised and shows the name, last and next review date, status and owner of each document; as with the previous iteration, this information will be monitored regularly but it will also align with Directorate checklists.</p> <p>As part of the BIA programme, resilience scenarios are considered and any planning gaps identified plans protocols they ought have in place (by scenario).</p> <p>A Directorate checklist has been developed to provide assurance that any documentation that is the responsibility of Directorates, is maintained.</p> <p>This methodology has been agreed with Internal Audit.</p>
13	Place	Policy and Sustainability	Life Safety	Issue 1 Life safety systems and reporting	High	CW1910 1.2 Life safety key performance measures and reporting	A holistic life safety performance framework will be established following consolidation of the second line teams and resources that have life safety responsibilities across the housing and operational property estate, and implementation of comprehensive life safety systems that include all relevant life safety data. This framework will incorporate all existing performance frameworks (for example the Housing Property Services performance framework that is current being reviewed) and will include a new set of standard risk based and proportionate life safety key performance measures designed to support reporting to management and governance forums (including risk committees and Council executive committees) and confirm ongoing compliance with applicable legislation and regulations. The revised performance framework will be reviewed and approved by the Corporate Leadership Team (CLT) prior to implementation. Life safety performance management information will include supporting rationale where performance measures have not been achieved or instances of non-compliance have occurred, together with details of remedial actions. The process applied to produce relevant life safety management information for reporting purposes will also include completion of quality checks to confirm its ongoing completeness and accuracy, especially where the preparation process involves manual consolidation of data from a wide range of sources. In the interim, there will be no changes made to the existing performance frameworks and the processes supporting production of existing life safety management information by divisions and directorates.	Started	29/04/2022	30/04/2023	Implementation of action has been delayed by absence within the Housing Team. Replacement resource now identified and action being progressed.
14	Corporate Services	Policy and Sustainability	Life Safety	Issue 3 Life safety – training, competence and assurance	High	CW1910 3.1 Training and competence – Corporate Health and Safety	1. Relevant Council policies will be revised to include first line (divisional and directorate) and second line (Corporate Health and Safety) responsibilities for assessing and confirming the ongoing competence of duty holders; facility technicians; and third party external contractors (where these activities are outsourced) in relation to completion of their life safety responsibilities. 2. Corporate Health and Safety will provide guidance to support completion of a training needs analysis by first line managers for all relevant staff that will reflect the direct role responsibilities of duty holders in the context of Property and Facilities Management support. 3. Following the training needs analysis being completed for relevant roles, consideration will be given to whether any changes are required to existing training programmes. 4. All duty holders and facilities technicians requiring training on the SHE portal will be required to register and attend a training session.	Started	17/12/2021	31/03/2023	<p>Trailing of joint Duty Holder and FM staff training has taken place at two school sites.</p> <p>Feedback has been positive.</p> <p>Full programme of training delivery now to be prepared.</p> <p>Expectation is that March 2023 deadline is achievable.</p>

15	Place	Policy and Sustainability	Life Safety	Issue 3 Life safety – training, competence and assurance	High	CW1910 3.4 Assurance framework implementation – Properties and Facilities Management	An appropriate risk based assurance programme will be implemented with resourcing requirements determined as part of the proposed consolidation of second line teams and resources that have life safety responsibilities across the housing and operational property estates (refer agreed management action 1.1.1 in this report). The assurance programme will consider all of the Internal Audit recommendations noted above and also the recommendations resulting from the recent external asbestos review.	Started	30/04/2022	31/05/2023	Implementation of action has been complicated as second-line teams have not been consolidated. Resource has now been identified to coordinate across constituent areas and progress action in partnership with Corporate H&S.
16	Education and Children's Services	Finance and Resources	Unsupported Technology (Shadow IT) and End User Computing	Issue 1: Digital strategy and governance	Medium	CW1914 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	30/09/2021	29/12/2023	Education Colleagues will conduct a thematic review of BoC in January 2023 to satisfy the outstanding audit actions. Jackie Reid will identify 2 Quality Improvement Officers and Martin Gemmel will identify an Education Psychologist. We will also ask school staff to be on teams in each other's schools (once we identify schools) and will also involve union reps. Revised date will be amended to 31 March 2023 to allow time to collate the data from the Thematic Review,
17	Health and Social Care Partnership	Policy and Sustainability	Lone working	Issue 4: Essential Learning, Training, and Supervision Arrangements	Medium	HSC1902: 4.2 - Monitoring Completion of Essential Learning and associated KPIs	Processes are in place for employees registered with the Care Inspectorate/SSSC. A Partnership wide approach to manually record and monitor essential learning will be applied inline with essential learning templates via Orb until CEC webbased option is live. Management will meet with Learning and Development colleagues to discuss.	Started	31/08/2022	30/11/2022	Due to the current challenges within the Partnership, supporting two inspections and normal delivery of services, the Partnership require a three month extension to complete this work.
18	Health and Social Care Partnership	Policy and Sustainability	Lone working	Issue 3: Incident Monitoring and Assurance Reporting	Medium	HSC1902 3.2 Incident monitoring and lessons learned	The Partnership will review current arrangements for post-incident reviews undertaken with Partnership or third-party lone workers. Investigation of incidents will form part of operational processes.	Started	31/08/2022	30/11/2022	Due to the current challenges within the Partnership, supporting two inspections and normal delivery of services, the Partnership require a three month extension to complete this work.
19	Place	Transport and Environment	Road Services Improvement Plan	Issue 1: Roads Improvement Plan financial operating model and project governance	Medium	PL1808 - 1.4 Post implementation reviews	A post implementation review of both the new organisational structure and completed Roads Service Improvement Plan actions 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	31/03/2021	01/11/2022	Update requested will be provided prior to APM
20	Place	Regulatory Committee	Registration and Bereavement Services	Issue 2: Bereavement Services systems and records	Medium	PL2003 2.1: Digitalisation of historic burial records	Management plan to move burial records on-line. This will require transfer from current CGI BACAS to a Cloud based version which is currently in progress. Thereafter, that will give access to a bolt on module which will allow more secure management of burial and memorial safety records in compliance with anticipated new legislation. The cost of the module is not anticipated to be onerous, but if required will be the subject of a business case. The business case will also identify resources required to transfer historic hard copy records to the system as required.	Started	31/03/2022	31/03/2023	Trial scan of registers conducted in November 2022 and process ongoing to determine if data can be directly imported into BACAS system. Target date expected to be met.
21	Place	Housing, homelessness and fair work	Housing Property Services Repairs Mgt during C-19	Issue 2: Complaint Resolution	Medium	PL2107 R 2.1: Complaint Resolution	Plans are currently being developed for the transition of the Resolution Team from the contact centre into Housing Property Services, therefore, a phased implementation approach will be adopted to enable implementation of these changes and development of an action plan to support improvement of end-to-end complaints management. The plan will be shared with internal audit to confirm that appropriate actions have been defined, or risks accepted (where appropriate), and management actions will then be agreed based on the content of the plan, with their implementation progress monitored through the established IA follow-up process.	Started	30/11/2022		Resolution Manager in post and transition of 3 Resolution Officers now complete. Plan to address issues identified to be submitted early 2023.
22	Place	Finance and Resources	Asset Management Strategy	Issue 1 : Visibility and Security of Shared Council Property	Medium	RES1712: 1 - 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	31/10/2018	01/06/2026	Work ongoing. Target date of 01/06/2026 expected to be achieved.
23	Corporate Services	Finance and Resources	Budget Setting and Management	Issue 3: Continuous improvement: Lessons learned and customer feedback.	Low	RES1903 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	31/12/2020	31/12/2022	Customer Survey delayed due to other priorities / staff ill health. Revised implementation date of 30th June 2023 requested.

Appendix 3: Actions closed as management accept risk (1 September to 5 December 2022)

Directorate	Audit	Recommendation	Initial Risk Rating	Residual Risk Rating at closure
Education and Children's Services	CF2003 Health and Safety – Managing Behaviours of Concern	Recommendation 2.1 - Education and Children's Services Training Refresh Recommendation 2.2 – Employee and Induction Training - Pupil Support Assistants	High	Medium

Management rationale

The Behaviours of Concern protocols were relaunched in March 2022. Following on from this, the Education Senior Leadership Team were issued updated guidance and training links on how to extract meaningful incident reports from the SHE Assurance Portal.

The Violence at Work Policy (2014) is being reviewed by the Corporate Health & Safety Team as part of a larger review including Lone Working. A comprehensive induction program has been created for all Pupil Support Assistants and time for PSA training added in to the ASL (Additional Support for Learning) service level agreement with schools.

In addition, 2022 saw the creation of the Health, Safety & Wellbeing Committee that consists of colleagues across Education and Children's Services, Health & Safety, and representatives from the Unions. These meetings are quarterly, with the Quarterly BOC Dashboards from H&S are scrutinised and reviewed. There is also a new annual report. Individual areas of concern are identified and reviewed further to address and agree lessons learned.

Place	RES1813 Asset Management Strategy and CAFM system	Issue 3.2 - Resolution of known data quality issues	High	Medium
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Management rationale

Evidence has now been submitted detailing that action requirements 1,2 and 4 have been completed.

The outstanding action requires the volume and value of known concessionary lets across the Council Estate to form part of the Annual Investment Portfolio to be reported to the F&R Committee. Mitigating key controls thus relate only to agreed management action 3,

Mitigating key controls in place:

- A recent exercise has been undertaken to collate information on concessionary lets across the Council estate. This has been compiled into an excel spreadsheet. This data is ready to be presented to elected members as part of the investment portfolio update on request.

- Estates information in TF Cloud/AMIS system includes data on whether an asset is a concessionary let. There is an ongoing process to review and update all estates data in the system.
- Elected Members have been informed that all future concessionary lets will come to committee for agreement. This process will mean that no let can be agreed at a concessionary rate without elected member approval.
- The definition of a concessionary let (anything less than market value) was included in the November delegated authority report to the F&R Committee.

The outstanding action requires the volume and value of known concessionary lets to form part of the Annual Investment Portfolio to be reported to the Finance & Resources Committee. Management have advised it is unclear when an update will be provided to committee as this is driven by elected member priorities. The service have accepted this interim risk until a committee report is prioritised by the Finance & Resources Convener.

Further actions: Concessionary let data will continue to be recorded as part of the TF Cloud/AMIS input exercise, as demonstrated in evidence submitted. Data will be updated on an ongoing basis and available to be submitted to committee once a political request is received.

Directorate	Audit	Recommendation	Initial Risk Rating	Residual Risk Rating at closure
Place	CW1910 Life Safety	Rec 1.1.1 Consolidated life safety management and reporting systems	High	Medium

Management rationale

The action requirement is to consolidate life safety management and reporting systems. At the time of the Internal Audit report, the feasibility of consolidating second line teams with life safety responsibilities across the operational property estate was being explored. If teams were consolidated, then a business case would be developed and project established to combine systems.

An organisational review process determined that life safety teams should not be combined and thus the Place Directorate has continued to maintain separate systems for operational property (CAFM) and Housing Property (Northgate).

Mitigating key controls include:

- The Northgate system is structured to allow for Housing teams to undertake risk management through the module.
- The Northgate system is structured to allow for ongoing compliance with Scottish Housing Regulator requirements.
- Handheld device and data entry has been rolled out for janitorial staff using CAFM, thus improving data quality.
- Dedicated CAFM ICT Support via ICT Administrator and Superusers is in place to support janitorial service users.
- Daily janitorial H&S checklists are completed in CAFM. All this takes place in the CAFM system as is auditable throughout the process.
- Monthly FTS H&S Checklist audits are completed in CAFM.
- A suite of snap audits are undertaken regularly to ensure compliance with the QMS, including last logged into CAFM report, Incomplete H&S DLO jobs etc.
- CAFM reporting now includes incomplete H&S jobs, for example, Top 10 H&S incomplete jobs, Repeat Offenders, Last Logged into CAFM report etc.

- Workshops including relevant Hard FM staff are being set up in order to produce Feasibility Studies in relation to the use of AMIS / other CAFM feeder systems for the overall management of Asbestos, Fire & Water Management issues as well as the capturing of relevant data and ongoing monitoring for performance reporting.
- Data is regularly being incorporated into CAFM or moved from other systems:
 - Water Safety is currently managed in Zetasafe, a separate system to CAFM. It is proposed that this moves over to CAFM in the next 12-24 months.
 - The Asbestos Module in CAFM is now in use for capturing all Asbestos Surveys. Further work will be undertaken to evolve the system to provide greater benefits to all, such as Client Access direct to the asbestos register.
 - FM are about to embark on a large programme of work to undertake new fire safety surveys across the operational estate, using the R&M contract. The requirement of the work will be to input the data into our CAFM system. This can either be with the Contractor having direct access to update them or via a Fire Safety app which can be completed in the field.
- The Safety, Health and Environment (SHE) portal is utilised for incident reporting and ongoing management of second line health and safety assurance findings.

Further actions include migration of data to the CAFM system will continue (including Zetasafe, Asbestos and Fire Risk Assessments).

In the meantime, the residual risk will be carried on the Operational Services Risk Register.

Corporate Services	RES2003 Corporate Network Management	Rec 2.1 Network management effectiveness and assurance	High	Medium
Management rationale				
<p>Management conclude that this action does not add any valuable assurance on vulnerability remediation. Instead, there will be a focus primarily on vulnerability reports (provided monthly and based on a full scan of the network) as the single source of the truth across the Corporate, L&T, and People's Network estates.</p> <p>Several mitigating controls have been established in lieu of this action being completed and ongoing:</p> <ul style="list-style-type: none"> • fortnightly vulnerability review meetings between the Council and CGI • monthly vulnerability reviews as part of the existing Security Working Group • oversight of progress on vulnerability remediation at executive level and the Cyber Information Security Steering Group (including both Council & CGI representation) • multiple additional recommended actions resulting from the CS2102 Vulnerability Management audit • ongoing Risk Management reviews. 				