

Finance and Resources Committee

10.00am, Thursday 14 March 2024

Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 29 January 2024 - referral from the Governance Risk and Best Value Committee

Executive/routine

Executive

Wards

1. For Decision/Action

The Governance, Risk and Best Value Committee has referred the relevant items in appendix 2 Internal Audit Open and Overdue Internal Audit Actions - Performance Dashboard as at 29 January 2024 to the Finance and Resources Committee with the following recommendation:

- 1) To recommend Items 1,2 and 3 to Finance and Resources Committee and recommends this becomes a standing item on their Business Bulletin until the end of 2024 to ensure any slippage in progress is addressed;

Dr Deborah Smart

Executive Director of Corporate Services

Contact: Joanna Pawlikowska, Assistant Committee Officer
Legal and Assurance Division, Corporate Services Directorate

E-mail: joanna.pawlikowska@edinburgh.gov.uk | Tel: 0131 529 4264

Referral Report

Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 29 January 2024

2. Terms of Referral

- 2.1 On 20 February 2024, the Governance, Risk and Best Value Committee considered a report on the Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 29 January 2024..
- 2.2 The Governance, Risk and Best Value Committee agreed:
- 2.2.1 To note the status of open and overdue Internal Audit (IA) actions and key performance indicators as at 29 January 2024.
- 2.2.2 To refer the items in the table at appendix 2 of the report by the Head of Internal Audit to the following committees with the following recommendations:
- Items 1,2 and 3 to Finance and Resources Committee and recommends this becomes a standing item on their Business Bulletin until the end of 2024 to ensure any slippage in progress is addressed;
 - Items 4, 5 and 6 to Policy and Sustainability Committee and recommends that they add this to their Forward Work Plan;
 - Item 7 to Policy and Sustainability Committee and recommends that the Committee adds this to their Business Bulletin;
 - Items 8, 9 and 10 to Policy and Sustainability and Education, Children and Families Committee and recommends that the Committees adds this to their Business Bulletin;
 - Items 11,12, 13, 14 and 15 to Education, Children and Families Committee for noting; and
- 2.2.3 To refer 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.

3. Background Reading/ External References

3.1 [Governance, Risk and Best Value Committee – 20 February 2024 – Webcast](#)

4. Appendices

Appendix 1 – Overdue audit actions as at 29 January 2024

Overdue audit actions as at 29 January 2024

Ref:	Directorate	Audit Code	Audit Name link to report and date	% Progress	Title	Priority Rating	Agreed Management Action	Status	Expected Date	Revised Date	Days Overdue	Status Update	Business Lead
1	Corporate Services	CS2108	Payment Card Industry (PCI) Data Security Standard Compliance July 2022	39%	1.1.4 PCI compliance risks	High Priority	PCI compliance risks will be identified and recorded in risk registers, and managed/ communicated through CISSG.	In Progress	31/12/2023	31/12/2024	26	Work is progressing to understand the full requirements for the Council as the technology continues to develop. The Council will be seeking to appoint a Qualified Security Assessor who will complete a PCI Assessment to assess and review all the Council's payment channels and inform development of a further programme of work and remediating actions to support compliance. Following the assessment, Digital Services and Finance colleagues will work with Internal Audit to align the audit actions and PCI assessment outcomes.	Deborah Smart Nicola Harvey Richard Lloyd-Bithell
2				23 Actions 9 closed 14 in progress 3 overdue	1.2.2 Payment channel documentation	High Priority	CISSG will request the nominated officer for each payment channel to draft payment channel documentation, including a) payment processes applicable for each payment channelsb) payment collection methods (for example, point of sale / online / telephone order), and the volume of annual payment transactions. CISSG will review and approve this documentation.	In Progress	31/12/2023	31/12/2024	26		Deborah Smart Nicola Harvey Richard Lloyd-Bithell
3					1.2.4 PCI DSS self-assessment questionnaire	High Priority	By communication through CISSG and known contacts for systems, system owners will be advised to complete the questionnaire. Nominated Officer will review completed questionnaires, compile them into a Council's comprehensive annual SAQ along with details of any potential security gaps, and submit to CISSG for review and approval.	In Progress	31/12/2023	31/12/2024	26		Deborah Smart Nicola Harvey Richard Lloyd-Bithell