

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	24 February 2021
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Reports – Follow-up of Agreed Recommendations
REPORT NUMBER	IA/20/014
DIRECTOR	N/A
REPORT AUTHOR	Colin Harvey
TERMS OF REFERENCE	2.3

1. PURPOSE OF REPORT

- 1.1 This report advises the Committee of progress made by Services with implementing recommendations that have been agreed in Internal Audit reports.

2. RECOMMENDATIONS

- 2.1 The Committee is requested to review, discuss and comment on the issues raised within this report and the attached appendices.

3. BACKGROUND / MAIN ISSUES

- 3.1 The Public Sector Internal Audit Standards require that Internal Audit monitors the implementation of agreed recommendations until they are implemented by management. The Corporate Management Team and the Audit, Risk and Scrutiny Committee receive a report from Internal Audit at each of their meetings which shows progress made.
- 3.2 However, circumstances may change following completion of an Internal Audit. Having investigated implementation more fully, a recommendation may, for example, take longer to implement, or the cost of implementation may be higher, than originally anticipated. In these circumstances either more time may be required, or management may conclude, based on the risk to the organisation, that the recommendation should no longer be implemented. Where this is the case, management will make recommendations regarding how the agreed recommendation should be treated.
- 3.3 The attached appendices show progress made by Services with completing agreed Internal Audit recommendations, based on assurances received from officers tasked with their implementation and independent checks

where appropriate. Where all recommendations contained in individual reports issued before 1 April 2020 have been completed, these are no longer shown in the appendices.

3.4 Where recommendations have not been completed by their original due date, reasons are provided along with recommendations from management (where appropriate) regarding how and when the agreed Internal Audit recommendation will be concluded or whether it should no longer be implemented.

3.5 Management has noted that implementation of several recommendations has been delayed due to the impact of the Covid-19 pandemic. This is to be anticipated. It is appropriate for the organisation to reallocate resource to address risks posed by the pandemic where those risks outweigh the risks of not completing some outstanding recommendations.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from the recommendations of this report.

6. MANAGEMENT OF RISK

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

7. OUTCOMES

7.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

8. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result,

	there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Data Protection Impact Assessment	Not required

9. APPENDICES

- 9.1 Appendix A – Position with Agreed Recommendations – Summary.
- 9.2 Appendix B – Position with Agreed Recommendations – Cross Service.
- 9.3 Appendix C – Position with Agreed Recommendations – Commissioning.
- 9.4 Appendix D – Position with Agreed Recommendations – Customer.
- 9.5 Appendix E – Position with Agreed Recommendations – Operations.
- 9.6 Appendix F – Position with Agreed Recommendations – Resources.
- 9.7 Appendix G – Position with Agreed Recommendations – Health and Social Care Partnership.
- 9.8 Appendix H – Position with Agreed Recommendations – Governance.

10. REPORT AUTHOR DETAILS

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APPENDIX A – SUMMARY

POSITION WITH AGREED RECOMMENDATIONS AS AT 12 FEBRUARY 2021

The following table provides a summary of progress being made by Services with completing agreed recommendations.

On 9 December 2020, the Committee was advised that, as at 26 November, there were 42 recommendations which were due to have been completed by 31 October 2020 which were not fully complete. This has now reduced to 23.

The total not fully complete, which had an original due date of before 31 December 2020, is shown in the following table. Full details relating to progress, on a report by report basis, are shown in appendices B to G.

FUNCTION	Agreed in reports shown in Appendices B to G	Due for completion by October 2020	Confirmed complete by Service	New in November & December 2020	Confirmed complete by Service	Not fully complete by original due date	Major	Significant	Important
Cross Service	16	5	5	10	1	9	4	5	0
Commissioning	5	0	0	5	5	0	0	0	0
Customer	70	65	62	2	2	3	0	2	1
Operations	108	92	82	2	1	11	0	9	2
Resources	46	38	30	4	2	10	0	6	4
Health & Social Care	17	11	9	0	0	2	0	1	1
Governance	13	9	9	3	2	1	0	0	1
Total	275	220	197	26	13	36	4	23	9

KEY TO COLOURING USED IN FOLLOWING APPENDICES

Recommendation Grading:

Grading	Definition
Major	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation. Financial Regulations have been consistently breached.
Significant	Addressing this issue will enhance internal controls. An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on a system's adequacy and effectiveness. Financial Regulations have been breached.
Important	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.

Length of time overdue

Over 12 months
6 to 12 months
Less than 6 months

APPENDIX B
CROSS SERVICE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC2002	Shutdown of Non-Essential Spend	February 2020	2	2	2	0	N/A
AC2018	Workforce Planning	August 2020	2	1	0	0	NA

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC2019	Procurement Compliance	September 2020	12	12	3	9	4 Major 5 Significant
Chief Officer	Recommendation	Grading / Due Date	Position				
Commercial & Procurement	Contracts should be subject to appropriate procurement, including public tender where they exceed the relevant thresholds. 2.1.2	Major December 2020	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.				
Commercial & Procurement	Services should ensure they comply with aggregation rules for procurement of similar goods / services. 2.1.5	Major December 2020	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.				
Commercial & Procurement	All spend should be clearly linked, e.g. through consistent reference numbers and inclusion of approval details in the Contracts Register, back to a contract and its approval. 2.2.3a	Significant December 2020	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.				

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

(AC2019 – Procurement Compliance – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Commercial & Procurement	A clear and consistent method of recording contract details against each payment should be developed and implemented. 2.2.3b	Significant	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.
		December 2020	
Commercial & Procurement	Services should ensure Committee approvals are obtained and adhered to, and further approval sought and obtained prior to continuing purchasing. 2.2.6	Significant	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.
		December 2020	
Commercial & Procurement	Services should ensure business cases are prepared for all spend in line with the Procurement Regulations, including where Committee approval is not required. 2.2.7	Significant	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.
		December 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

(AC2019 – Procurement Compliance – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Commercial & Procurement	The contracts register should be complete and up to date, including evidence of authorisations and the procurement process. 2.3.3	Major December 2020	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.
Commercial & Procurement	Call off contracts should be recorded, with supporting evidence of the selection process and anticipated spend, for each supplier the Council plans to obtain goods / services from. 2.3.6	Major December 2020	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

(AC2019 – Procurement Compliance – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Commercial & Procurement	The scope of contracts should be documented for purchasers to make it clear that goods or services outside of that scope must be subject to further procurement activity. 2.3.7	Significant December 2020	The Service has requested to extend the deadline for all of the AC2019 actions to 31st March 2021, which aligns with similar recommendations for Aberdeenshire and allows the Service to carry out development work on the Contract Register and develop and roll out further training.

APPENDIX C
COMMISSIONING

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC2026	Performance Management	November 2020	5	5	5	0	NA

APPENDIX D

CUSTOMER

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC1909	Timesheets and Allowances	August 2018	7	7	7	0	NA
AC1917	NPS Housing System	February 2019	14	14	14	0	NA
AC2010	Housing Repairs - Voids	November 2019	14	14	14	0	NA

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

AC2012	Customer Access Points and Service Centre	January 2020	13	12	10	2	1 Significant
							1 Important

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Finance	Governance should ensure that each Cluster assesses the potential for their service delivery being used as a potential money laundering vehicle (2.8.2)	Significant	The fraud response role has moved from Governance to Finance. An overall risk review of the potential for fraud risk in clusters has been commenced based on CIPFA guidance. It is considered that an assessment related to potential money laundering risk is led by the fraud response team to provide advice to clusters in completing that assessment – and is connected to the finance business advice provided by accounting. It is proposed to prepare a risk assessment format by October and that the action completion date is moved to January 2021.
		June 2020	
Finance	The Chief Officer – Finance in consultation with the Chief Officer – Corporate Landlord will review the inventory arrangements outlined within the Financial Regulations and design a new process for the management of inventories (2.9.2 b)	Important	The inventory arrangements were updated in the Financial Regulations updated in March 2020 that set the principles for the new process. Due to other priorities in the Finance Cluster as a result of Covid, this process has been delayed. In addition, managing inventory during the pandemic with significant changes for staff in their operational places of work has required reconsideration of the process. It is proposed that the action completion date is moved to March 2021.
		June 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC2023	Timesheets and Allowances	January 2020	18	18	17	1	1 Significant
The position with the overdue recommendations is as follows:							
Chief Officer	Recommendation	Grading / Due Date	Position				
People & Organisation	People and Organisation should formalise arrangements regarding Working Time compliance in a collective agreement covering the affected employee groups. (2.10.3)	Significant September 2020	<p>Implementation of this action has been delayed due to competing work priorities and the Covid-19 pandemic. Work on this task will recommence in the near future, for completion by March 2021, with there being a need to obtain sign off from all the trades unions, once the wording of the document has been reviewed and finalised.</p> <p>The Committee was last advised (November 2020) that the draft document is being checked with the relevant Chief Officers and will then be shared with the Trade Unions for agreement and sign off.</p> <p>The latest update from the Service is that the collective agreement has been drafted, covering all employee groups affected by a requirement for Working Time Regulation Exemptions; the draft will now be shared with Chief Officers and Trade Unions, with the intention to conclude sign off of the collective agreement by March 2021.</p>				
AC2102	Revenues & Benefits System	November 2020	4	1	1	0	NA

APPENDIX E

OPERATIONS

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC1602 AW	Craft Workers Terms and Conditions	October 2015	9	9	9	0	NA

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

AC1817	Vehicle Usage	January 2018	8	8	6	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Operations and Protective Services	Fleet should ensure that all Services have access to regular reports on vehicle use, know how to check these and what issues to consider (2.2.7)	Significant	<ul style="list-style-type: none"> Committee was advised on 26 June 2019 that these recommendations would be complete by October 2019. Committee advised on 4 December 2019 that these recommendations would be complete by December 2019. Committee advised on 12 February 2020 that this would be complete by March 2020. Committee advised in October 2020 that this would be complete by December 2020 Committee advised in December 2020 that this would be complete by February 2021 <p>Operations and Protective Services has advised that a system of vehicle telematics has been installed since May 2020 and tested on a sample of Council fleet vehicles, This allowed for reporting on vehicle usage and monitoring of fleet utilisation, The Service has advised that the installation of telematics on the remaining Council fleet vehicles commenced in August 2020, 3 services are currently operating the system, Fleet, PTU and Environment/ Grounds, as reported previously it was anticipated full completion by the end of February 2021, at this time 90% of vehicles will be completed, delays to completion due to COVID implications. It is anticipated the project will be completed in 2-3 weeks.</p>
		April 2019	
Operations and Protective Services	Fleet utilisation should be reviewed corporately to maximise efficiency (2.2.14)	Significant	
		April 2019	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC1903	Devolved School Management	November 2018	7	7	6	1	1 Significant

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Corporate Landlord	The DSM Budget Allocation Formulae and Operational procedure and Quality Assurance Framework – Financial Management schools procedure should be updated to reflect current devolved budget arrangements (2.1.8)	Significant March 2019	<ul style="list-style-type: none"> The Committee was advised on 26 June 2019 that Internal Audit was awaiting an update from the Service. Committee was advised on 4 December 2019 that this would be complete by May 2020. The Committee was advised on 8 October 2020 that this would be completed by October 2020 The Committee was advised in December 2020 that this had moved to Finance and would be completed by December 2020 <p>Due to Finance priorities including budget and government financial returns there have been delays concluding this action. It is now planned for January 2021.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC1925	Music Service	May 2019	22	20	19	1	1 Significant

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Integrated Children's and Family Services	Music tuition concessions should be approved by Council with proposed charges (2.4.3)	Significant	This was not reported to Committee when other charges for 2020/21 were approved. Education has confirmed approval will be sought from full Council for the Music tuition concessions and charges as part of the 2021/22 annual budget setting process by March 2021.
		March 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

AC2007	Stock Control	November 2019	16	16	12	4	3 Significant 1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Operations and Protective Services	Services should develop clear methodologies for identifying slow / non-moving stock, run regular reports to identify such stock and attempt to either realise value from or dispose of such stock, subject to appropriate evidenced approval (2.4.9)	Significant	The service is working on creating a bespoke report to provide detail that is meaningful as there would be shortcomings in the existing system report. This will be complete by April 2021 for the new financial year.
		February 2020	
Operations and Protective Services	The Service (Building) should consider how best to address the identified anomalies within van stocks (2.4.14)	Significant	A process has been developed to create randomly generated stock check requests for individual items, and is in development. The hand held device will highlight anomalies in real time. This will be complete by April 2021 for the new financial year.
		June 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

(AC2007 – Stock Control – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Operations and Protective Services	The Service (Roads) should investigate the reasons for the significant differences in stock counted and that which was recorded in the system and put in place procedures to prevent recurrence (2.4.15)	Significant	Roads Service advised that they carried a vacant Storeman post for several months during the service re-design process, which approved a subsequent business case for the Roads stores to be managed by Building Services. As such, Building Services will supply the Storeman resource and all processes and procedures will align with theirs, with adoption and operational handover expected in November 2020. Training has been delayed due to Covid 19, and it is not anticipated this will be concluded by the end of February 2021.
		June 2020	
Operations and Protective Services	The Service (Roads) should ensure its estimations for year-end stock movements are subject to evidenced review (2.4.16)	Important	The service will review average item usage during February and use this to estimate the expected item usage over the number of days between stocktake and the end of financial year. This will transfer to Building Services in November 2020, and a process will be in place for the 2020/21 year end (by April 2021).
		February 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

AC2013	School Catering Income and Expenditure	January 2020	24	22	21	1	1 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Operations and Protective Services	The Service should work with Commercial and Procurement Services to progress the tendering process for a cashless catering contract. (2.4.4	Significant December 2020	The Service has advised that the current contract license has been extended to October 2021 pending review in conjunction with Digital and Technology, Commissioning, and Scotland Excel, to determine the most advantageous route to market for the system replacement.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

AC2021	SEEMiS	February 2020	10	10	8	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Education	A Data Processing Agreement should be established with the supplier. (OnTheButton) (2.4.6 b)	Significant	The Service last noted that the DPIA for OnTheButton is almost complete and the possible work on a DPA with the supplier is pending on the outcome of the DPIA. This was to be completed by December 2020. The latest update from the Service is that Commercial and Procurement Shared Service will be applying the Council's standard terms and conditions which include arrangements for data sharing. It is anticipated a new contract will be in place in February 2021.
		April 2020	
Education	Required Data Sharing Agreements will be developed where not in place. (2.4.10b)	Significant	The Service has noted that this is progressing but as it involves a number of partners with whom there are ongoing discussions regarding data sharing arrangements this has been delayed and will now be completed by March 2021.
		September 2020	

AC2028	Fostering, Adoption & Kinship	July 2020	12	1	1	0	NA
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APPENDIX F

RESOURCES

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC2001	Income Generation	December 2019	6	6	6	0	NA
AC2002	Shutdown of Non-Essential Spend	February 2020	2	2	2	0	NA

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

AC2008	Ring-Fenced Funding	March 2020	9	9	2	7	4 Significant 3 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Finance	A brief procedural document should be developed for grant administration to ensure appropriate personnel follow approved practice. (2.1.6)	Important	Due to workload and priorities this has not yet been concluded. A draft of the procedure has been developed and is under consultation with relevant Services. It is planned that this will be in place by February 2021.
		September 2020	
Finance	All grant documentation should be shared with appropriate officers in order that it can be completed and submitted to the Scottish Government timeously. (2.1.9)	Significant	Due to workload and priorities this has not yet been concluded. A draft of the procedure has been developed and is under consultation with relevant Services. It is planned that this will be in place by February 2021.
		September 2020	

Finance	A register of specific grants should be developed and monitored regularly to enhance assurance over specific grant income. (2.1.11)	Important	Due to workload and priorities this has not yet been concluded. A draft of the procedure has been developed and is under consultation with relevant Services. It is planned that this will be in place by February 2021.
		September 2020	
Finance	Procedures and practice should be reviewed to improve the efficiency of the project identification, approval, planning and delivery process. (2.2.9)	Significant	Due to workload and priorities this has not yet been concluded. A draft of the procedure has been developed and is under consultation with relevant Services. It is planned that this will be in place by February 2021.
		September 2020	
Finance	The level of grant funding available should be consistently recorded. (2.3.3)	Important	Due to workload and priorities this has not yet been concluded. A draft of the procedure has been developed and is under consultation with relevant Services. It is planned that this will be in place by February 2021.
		September 2020	
Finance	Estimates and adjustments should be reviewed to ensure they are compliant with grant terms and conditions. (2.3.8b)	Significant	Due to workload and priorities this has not yet been concluded. A draft of the procedure has been developed and is under consultation with relevant Services. It is planned that this will be in place by February 2021.
		September 2020	
Finance	The Service should ensure revenue and capital expenditure is appropriately recorded against relevant grants. (2.3.10)	Significant	Due to workload and priorities this has not yet been concluded. A draft of the procedure has been developed and is under consultation with relevant Services. It is planned that this will be in place by February 2021.
		September 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

AC2009	Travel Policy	January 2020	14	14	12	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Finance	Ensuring value for money with the Travel Partnering arrangements and other significant supplies will be incorporated into the procurement compliance review (2.4.4b)	Significant	There are now more extensive checks and quotations in place through the updated process and with the commissioning intentions annual cycle this will be addressed as part of business as usual. The travel partnering review has been deferred due to Covid. It was considered that we should see what the travel footprint looked like post-Covid more closely before re-procuring travel arrangements. This will be completed by December 2021.
		December 2020	
Finance	The Council should ensure that action is taken to comply with its Procurement Regulations in respect of travel related expenditure (2.4.6)	Significant	There are now more extensive checks and quotations in place through the updated process and with the commissioning intentions annual cycle this will be addressed as part of business as usual. The procurement compliance review has been deferred due to Covid. A revised date of July 2021 is proposed.
		December 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC2016	Financial Ledger System	February 2020	4	4	4	0	NA
AC2024	Gas Servicing Contract	September 2020	10	7	6	1	1 Important
The position with the overdue recommendations is as follows:							
Chief Officer	Recommendation	Grading / Due Date	Position				
Corporate Landlord	The Service should ensure that the Gas Safety Policy is fully reviewed and updated.(2.2.1)	Important October 2020	The Service is working with the Health and Safety Team, however they have been busy with Covid issues so there will be a delay in completing this action, to February 2021.				
AC2101	Bank Reconciliations	August 2020	1	1	1	0	NA

APPENDIX G

HEALTH AND SOCIAL CARE **PARTNERSHIP**

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC1920	National Care Home Contract	January 2019	8	8	6	2	1 Significant 1 Important
The position with the overdue recommendations is as follows:							
Chief Officer	Recommendation	Grading / Due Date	Position				
Head of Commercial and Procurement Shared Service	The Service should ensure that monitoring of contracts is undertaken in line with the contractual obligations of the National Care Home Contract and the Service's own guidelines (2.2.2)	Important July 2020	The Service has advised that this recommendation will be implemented by the end of March 2021 so as to tie it in with recommendations agreed in the Internal Audit report relating to Social Care Commissioned Services – Contract Monitoring.				
Head of Commercial and Procurement Shared Service	The Service should ensure that the financial risk register is implemented and updated regularly, and training, support and advice is available to aid interpretation of the results (2.2.10)	Significant July 2020	The Service has advised that this recommendation will be implemented by the end of March 2021 so as to tie it in with recommendations agreed in the Internal Audit report relating to Social Care Commissioned Services – Contract Monitoring.				
AC2027	Commissioned Services Contract Monitoring	June 2020	9	3	3	0	NA

APPENDIX H
GOVERNANCE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	
AC2004	Risk Management	August 2019	6	6	6	0	NA
AC2014	Civil Contingencies	September 2020	6	5	4	1	Important
The position with the overdue recommendations is as follows:							
Chief Officer	Recommendation	Grading / Due Date	Position				
Health and Social Care Partnership	The Aberdeen City Council Care for People Plan should be reviewed. (2.5.3)	Important December 2020	The Service has commenced a review of the Plan, which will be concluded by March 2021.				
AC2022	Transformation	September 2020	1	1	1	0	N/A