

## ABERDEEN CITY COUNCIL

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COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	9 March 2016
DIRECTOR	N/A
TITLE OF REPORT	Internal Audit Progress
REPORT NUMBER	N/A
CHECKLIST COMPLETED	Yes

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### **1. PURPOSE OF REPORT**

- 1.1 This report advises the Committee of Internal Audit's progress against the approved 2015/16 Internal Audit plan.

### **2. RECOMMENDATION**

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

### **3. FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications arising as a result of this report.

### **4. INTERNAL AUDIT PROGRESS**

- 4.1 The Internal Audit plan for 2015/16 was approved by this Committee on 26 February 2015. The plan included an indicative quarter in which it was planned to undertake each audit.
- 4.2 The plan includes two audits relating to the Pension Fund and it was previously noted that the outcomes of these would be reported to the Audit, Risk and Scrutiny Committee. However, the Committee's Orders of Reference specifically exclude Internal Audit reports relating to the Pension Fund. Responsibility for receiving these reports is reserved to the Pensions Committee and the outcomes of the audits will be reported to that Committee. As a result, these audits, which are nearing completion, are no longer included in the following table or appendix to this report.
- 4.3 The appendix to this report shows the plan along with progress achieved as at the date of this report. Where audits have been finalised and reported to Committee before the date of this Committee, the date on which they were presented is the only detail shown. Where comments included have already been reported to Committee, these are shown in *italics*. A summary is shown in the following table:

Planned Audit Status	As at 29 February 2016 by Original Target Committee Date					%age
	29.09.15	26.11.15	25.02.16	28.04.16	Total	
Complete	5	5	2	0	12	37.5
Draft Report Issued	2	1	2	0	5	15.6
Work in Progress	0	1	3	3	7	21.9
To be Commenced	0	0	0	1	1	3.1
Cancelled / Moved to 2016/17	1	1	3	2	7	21.9
<b>Total</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>6</b>	<b>32</b>	<b>100.0</b>

4.4 Progress with planned work has been slower than anticipated when developing the plan. As reported to Committee previously, this was initially as a result of:

- The Team focusing on completing Aberdeenshire work from 2014/15 in quarter one;
- Time taken to gain access to Aberdeen City systems and familiarisation with those different systems and personnel;
- Additional work undertaken which has delayed progress with some planned works.

4.5 The have also been delays in Services providing some of the information required for audit work to progress, and in responding to some draft reports when issued. Some reviews have taken longer to complete than anticipated when setting the Internal Audit plan. It has also taken Internal Audit longer than anticipated to understand the different systems. The agreed plan had an assumption that all systems to be audited would be adequately documented, detailing the controls put in place by management, and that testing would identify that these controls were being complied with. It was stated that if this was not the case, there would be an impact on the time taken to review planned areas and on the plan's achievability. Not all systems have been found to be fully documented or to be operating as expected. These factors have had an impact on the Section's ability to progress as quickly as anticipated.

4.6 In addition to the above, the Internal Audit Section has been operating at less than full establishment due to higher than usual sickness absence, whilst one member of staff has been called-up by the armed forces for a year from mid-November 2015. A new member of staff, on a fixed-term contract, commenced at the beginning of January to cover this. However, another member of staff resigned with effect from mid-January and that post is in the process of being filled. Up to the end of January 2016, the Section's capacity due to the foregoing factors was reduced by almost 10%.

- 4.7 As mentioned above, in addition to planned audits, the Internal Audit plan has a contingency for additional works and investigations. The following table provides a summary of these to date whilst more details are shown in the attached appendix:

Additional Work Status	As at 29 February 2016
Complete	7
Draft Report Issued	0
Work in Progress	1
Total	8

**5. REPORT AUTHOR DETAILS**

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## APPENDIX A

### PROGRESS WITH INTERNAL AUDIT PLAN 2015/16 CROSS SERVICE AUDITS

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016		Red Amber Green	Comment where applicable
Corporate Policies and Procedures in Aberdeen City and Aberdeenshire Councils (joint audit)	To undertake a "stock take" of the policies and procedures in existence within Aberdeen City and Aberdeenshire Councils with a view to ascertaining the scope for standardisation and rationalisation.	Draft report due to be issued	17.08.15	Green	<i>The draft Internal Audit Report was discussed by Aberdeen City and Aberdeenshire's Joint Senior Management Team on 09.12.15.</i>
		Draft report issued	13.08.15		
		Management response due	14.09.15	Amber	
		Reminder sent Various Management responses received between	14.12.15 21.12.15 and 19.01.16		
Updated draft report issued	20.01.16	Green			
Requests from management regarding report content	01.02.16				
Revised draft issued	16.02.16	Amber			
Original target Committee date	29.09.15				
Revised submission to Committee	TBC				
<i>Risk Registers</i>	<i>Council-wide review of procedures in place to consider whether risks are identified and adequately managed.</i>	<i>Presented to Committee</i>	<i>26.11.15</i>		

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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### CROSS SERVICE AUDITS (continued)

Recruitment Procedures across all Services (excluding Teaching staff)  NOTE: Work conjoined with Teachers Recruitment Audit	Consider whether all Services are complying with Policy relating to recruitment and document retention, and that recruitment is being undertaken in the most efficient manner.	Draft report due to be issued	22.08.15	Green	On issue of final report on 16.11.15, the Director of E&CS requested that further changes be made.  The response from E&CS necessitated further validation work being undertaken by Internal Audit in consultation with HR who confirmed to Internal Audit that they had discussed the issue with E&CS.
		Draft report issued	21.08.15		
		Management response due	21.09.15	Green Red	
		Management response received – HR	21.09.15		
		Management response – E&CS	09.11.15		
		Final report issued	16.11.15	Green	
		Reminder issued to E&CS	17.12.15 11.01.16 18.01.16	Red	
		Response from E&CS	29.01.16		
		Reminder issued to E&CS	15.02.16		
		Response from E&CS	17.02.16		
Final report issued	25.02.16				
Original target Committee date	29.09.15	Red			
Actual submission to Committee	09.03.16				

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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### CROSS SERVICE AUDITS (continued)

ALEOs	To review the governance arrangements in place between Aberdeen City Council and its ALEOs, including determination of sources of assurance regarding risk management, internal controls, and staff and information governance.	Draft report due to be issued	18.01.16	Amber	<i>Delayed to allow Governance Hubs to meet before commencing audit.</i>
		Draft report issued	18.01.16		
		Management response due	28.01.16		
		Management response received	27.01.16		
		Corporate Governance			
		Reminder to Other Services Responses	11.02.16 22.02.16		
Final report issued	23.02.16	Green			
Original target Committee date	26.11.15	Amber			
Anticipated submission to Committee	26.02.16				
Actual submission to Committee	09.03.16				
Compliance with Procurement related Legislation and Financial Regulations.	To review sample of payments in excess of £5,000 to ensure that they have been made in full compliance with Legislation and Financial Regulations and that, where appropriate, Value for Money has been achieved.	<u>Audit 1</u>		Amber	Obtaining access to the data, and in the format, required to undertake the audit took longer than anticipated but detailed testing has now commenced. In view of this it is planned to cancel the second audit and include a similar review in 2016/17.
		Draft report due to be issued	25.02.16		
		Draft report issued	N/A		
Original target Committee date	26.11.15				
Anticipated submission to Committee	28.04.16				
<u>Audit 2</u>					
Original target Committee date	28.04.16				

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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### CROSS SERVICE AUDITS (continued)

Timesheets / Allowances	Consider whether terms and conditions are being complied with and that timesheets submitted for payment are accurate. Where appropriate, confirm claims to Service documentation and challenge management regarding overtime / additional hours worked.	<i>Draft report due to be issued</i>	15.12.15	Green	
		Draft report issued	10.12.15		
		Management response due	11.01.16	Green	
		Response from HR&OD	08.01.16		
		Response from Finance	19.01.16	Amber	
Responses from Roads	13.01.16	Amber			
		Final report issued	19.01.16	Green	
		Original target Committee date	25.02.16	Green	
		Actual submission to Committee	09.03.16		
Following the Public Pound	Review arrangements in place to ensure that public funds are awarded against set criteria which complies with the principles of following the public pound requirements.	Original target Committee date	25.02.16	Amber	<i>Delayed at request of Head of Finance due to new procedures being introduced. Propose moving to 2016/17 IA plan.</i>
Data Protection	Review arrangements in place across the Council to consider whether Data Protection legislation is complied with.	Original target Committee date	25.02.16	Green	Delayed due to additional work (see end of report) and resource issues detailed above. Propose moving to 2016/17 IA plan.

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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## CORPORATE GOVERNANCE

### Commercial and Procurement Services

<i>Creditors System</i>	<i>Consider whether appropriate control is being exercised over the Creditors System, including contingency planning and disaster recovery, and that interfaces to and from other systems are accurate and properly controlled.</i>	<i>Presented to Committee</i>	<i>26.11.15</i>		
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### Finance

Budget Setting Process	Review procedures used in setting the Council's budget.	Original target Committee date	29.09.15	Amber	<i>Delayed due to work being undertaken on Health and Social Care Integration. Propose moving to 2016/17 IA plan.</i>
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Council Tax	Consider whether billing and collection arrangements are robust and adequately applied.	Draft report due to be issued	20.11.15	Amber	
		Draft report issued	23.12.15		
		Management response due	15.01.16	Green	
		Management response received	15.01.16		
		Final draft report issued	21.01.16	Green	
Management response received	25.01.16				
Final report issued	28.01.16	Green			
Original target Committee date	26.11.15	Amber			
Actual submission to Committee	09.03.16				



SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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## CORPORATE GOVERNANCE (continued)

### Finance (continued)

Bank Reconciliations	Review procedures to ensure that accurate, timely reconciliations are produced using a robust methodology.	Draft report due to be issued	12.02.16	Amber	Delays in Internal Audit caused by Auditor leaving the Council
		Draft report issued	N/A		
		Original target Committee date	25.02.16	Amber	
		Anticipated submission to Committee	28.04.16		

VAT	Consider whether VAT returns are accurately and timeously prepared and that appropriate reconciliations are completed to ensure accuracy.	Original target Committee date	25.02.16	Amber	Delayed due to HMRC Inspection. Internal Audit will seek to take assurance from the output from that inspection when provided by the Head of Finance.
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Budget Monitoring	Review procedures used for monitoring the Council's revenue budget.	Original target Committee date	28.04.16	Green	
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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## **CORPORATE GOVERNANCE (continued)**

### **Finance (continued)**

Benefits	Consider whether benefits being paid to claimants are supported by appropriate documentary evidence, that the calculation of benefit is accurate, and that it has been properly recorded for subsidy purposes. To use Audit Scotland documentation to allow specific reliance to be placed on work done.	Original target Committee date	28.04.16	Green	
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### **Human Resources and Organisational Development**

<i>Payroll System</i>	<i>Consider whether appropriate control is being exercised over the payroll system, including contingency planning, disaster recovery and interfaces, and that payments made by the system are accurate. To include system data reconciliations</i>	<i>Presented to Committee</i>	<i>26.11.15</i>		
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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## EDUCATION AND CHILDREN'S SERVICES

Recruitment Procedures NOTE: Work conjoined with Council-wide review	Consider whether Service is complying with Policy relating to recruitment of teaching staff, and that recruitment is being undertaken in the most efficient manner.	See Recruitment Procedures audit under Cross-Service audits.			
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Academy Visits	Consider whether income and expenditure, payroll records, inventories, and computer security are adequately controlled and completed.	Draft report due to be issued	30.10.15	Green	
		Draft report issued	26.10.15		
		Management response due	23.11.15	Red	
		Management response received	05.01.16		
		Final draft issued	07.01.16	Green Red	
Reminders issued to Service	21.01.16 15.02.16				
Management response received	N/A	Amber			
Original target Committee date	25.02.16				
Anticipated submission to Committee	TBC				

Family and Community Support – Family Centres	Consider whether income and expenditure, payroll records, inventories, and computer security are adequately controlled and completed.	Draft report due to be issued	11.03.15		Delays in Internal Audit caused by additional work undertaken and resource issues.
		Original target Committee date	25.02.16	Amber	
Anticipated submission to Committee	28.04.16				

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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### EDUCATION AND CHILDREN'S SERVICES (continued)

Teachers Payroll including Supply Teaches	Consider whether all aspects of payroll administration are adequately controlled and that payment is being made accurately to bona-fide employees.	Draft report due to be issued	04.03.16		
		Original target Committee date	28.04.16	Green	
Out of Authority Placements	Consider whether system used to make placements is robust and that alternatives are considered before decisions are made which commit expenditure.	Original target Committee date	28.04.16	Green	Commencement of audit under discussion with Service.

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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## COMMUNITIES, HOUSING AND INFRASTRUCTURE SERVICES

### Housing

<i>Rent Assessment</i>	<i>Consider whether the scheme is robust and is operating satisfactorily in relation to rent setting.</i>	<i>Presented to Committee</i>	<i>29.09.15</i>		
Rent Collection	Consider whether rent collection and arrears processes are robust and are being complied with.	Draft report due to be issued	25.09.15	Red	Delays in Internal Audit
		Draft report issued	27.01.16		
		Management response due	29.02.16		
		Original target Committee date	29.09.15	Amber	
		Anticipated submission to Committee	28.04.16		
Building Maintenance Procurement	Consider whether adequate control is in place regarding procurement of materials.	Original target Committee date	26.11.15	Amber	<i>Delayed due to volume of additional works being undertaken by Internal Audit in the Service (see General Section below). Propose moving to 2016/17 IA plan.</i>

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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## COMMUNITIES, HOUSING AND INFRASTRUCTURE SERVICES (continued)

### Housing (continued)

Sheltered Housing	To review the implementation of revised arrangements following the January 2013 report on Housing for Varying Needs Review.	Draft report due to be issued	09.10.15	Amber	<i>Information requested not provided timeously and Service not responding fully and timeously to audit queries.</i>
		Draft report issued	30.10.15		
		Management response due	30.11.15	Green	
		Reminders issued	22.12.15 18.01.16		
		Management response received	25.01.16	Red	
Final report issued	15.02.16	Green			
		Original target Committee date	26.11.15	Amber	
		Anticipated submission to Committee	25.02.16		
		Actual submission to Committee	09.03.16		

### Transportation

Vehicles	Ensure that the procedures put in place to address concerns raised by the Traffic Commissioner have been implemented and are operating in a satisfactory manner. To include random, unannounced visits to check vehicles.	Draft report due to be issued	23.12.15	Amber	
		Draft report issued	22.01.15		
		Management response due	08.02.16		
		Reminder issued	15.02.16		
		Management response received	N/A		
		Original target Committee date	25.02.16	Amber	
		Anticipated submission to Committee	28.04.16		

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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**COMMUNITIES, HOUSING AND INFRASTRUCTURE SERVICES (continued)**

**Transportation (continued)**

Crematorium	Ensure that procedures put in place to address concerns raised in 2014/15 have been embedded in the Crematorium and ascertain where assurance over operation will be obtained from in future.	Draft report due to be issued	04.12.15	Green	
		Draft report issued	18.11.15		
		Management response due	18.12.15	Green	
		Management response received	25.11.15		
		Final report issued	30.11.15	Green	
		Original target Committee date	25.02.16	Green	
		Actual submission to Committee	09.03.16		
Tendering Procedures	Consider whether robust tendering procedures are in place and are operating satisfactorily.	Original target Committee date	28.04.16	Amber	New procedures being introduced by Service and some elements of audit have been covered in the Vehicles audit referred to above. Propose moving to 2016/17 IA plan.

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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**COMMUNITIES, HOUSING AND INFRASTRUCTURE SERVICES (continued)**

**Public Infrastructure and Environment**

Trade Waste	Consider whether adequate control is in place covering income and expenditure, that appropriate agreements and other paperwork is in place, and that accounting arrangements are robust.	Draft report due to be issued	13.10.15	Amber	
		Draft report issued	26.10.15		
		Management response due	23.11.15	Green	
		Management response received	23.11.15		
		Final draft issued	24.11.15	Green	
		Management response received	13.01.16	Red	
		Final report issued	14.01.16	Green	
		Original target Committee date	26.11.15	Amber	
		Actual submission to Committee	09.03.16		



SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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### ADULT SOCIAL WORK / INTEGRATION JOINT BOARD

Social Work Tendering	Consider whether robust, documented procedures are in place to adequately control tendering and selection processes.	Draft report due to be issued Draft report issued	02.10.15 01.12.15	Amber	<i>Additional work being undertaken in respect of Children's Services requested by Chief Executive</i>	
		Management response due Management response received	22.12.15 22.12.15	Green		Response resulted in further consultation with other Services.
		Further draft issued Management response (partial) received	15.01.16 22.01.16			
		Updated draft issued Management response due Management response received	12.02.16 26.02.16 N/A			
		Original target Committee date Anticipated submission to Committee	26.11.15 28.04.16	Amber		
Self Directed Support	Consider whether adequate control is exercised over direct payments made in advance to clients.	Draft report due to be issued Draft report issued	04.03.16		Audit delayed at request of Service due to external inspection	
		Original target Committee date Anticipated submission to Committee	25.02.16 28.04.16	Amber		

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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### ADULT SOCIAL WORK / INTEGRATION JOINT BOARD (continued)

Integration of Health and Social Care	Internal Audit provision for Health and Social Care Partnership to include consultancy on arrangements being introduced covering risk management, staff and information governance, and provision of assurance to stakeholders.		As required	N/A	
	Additional audit (ie outwith detailed planned work) providing pre-integration financial assurance agreed by Audit, Risk and Scrutiny Committee on 26.09.15	Draft report due to be issued	30.10.15	Amber	<i>Delays in Services responding to requests for required information</i>
		Draft report issued	04.11.15		
		Management response due	04.12.15	Green	
		Management response received	03.12.15		
		Final draft issued	11.12.16		
Management response received	12.01.16	Amber			
	Final report issued	15.01.16	Green		
	Submission to Committee	09.03.16	Green		

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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## GENERAL

Follow up of recommendations agreed in previously issued Internal Audit reports.	To provide assurance that agreed actions have been implemented. Reporting will be by way of regular updates to Audit, Risk and Scrutiny Committee. To include reporting of agreed PWC recommendations.	Target Committee Date	29.09.15	Green	
		Actual Committee Date	29.09.15		
		Target Committee Date	26.11.15	Green	
		Actual Committee Date	26.11.15		
		Target Committee Date	25.02.16	Green	
		Actual Committee Date	09.03.16		
Reporting Internal Audit outputs to Audit, Risk and Scrutiny Committee.	To provide Audit, Risk and Scrutiny Committee with assurance regarding the areas examined by Internal Audit.	Target Committee Date	29.09.15	Green	
		Actual Committee Date	29.09.15		
		Target Committee Date	26.11.15	Green	
		Actual Committee Date	26.11.15		
		Target Committee Date	25.02.16	Green	
		Actual Committee Date	09.03.16		
Commercial and Procurement Services - PACE Projects.	To provide consultancy regarding issues arising from proposed projects.	N/A		N/A	
Shared Services as they arise.	To provide consultancy regarding issues arising from shared service proposals.	N/A		N/A	

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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**GENERAL (continued)**

Contingency - Investigations and additional works.	To undertake investigations and additional works as they arise during the year and to provide a contingency should systems subject to audit not be adequately documented by Services prior to audit.	Additional works undertaken / being undertaken are detailed in the following tables.		
<i>Council Tax Billing 2014/15</i>	<i>Establish reasons why incorrect bar codes had been recorded on Council Tax Bills and the controls in place to prevent duplicate bills being issued.</i>	<i>Presented to Committee</i>	<i>29.09.15</i>	
<i>Craft Workers Terms and Conditions</i>	<i>To review the completion of timesheets and compliance with agreed terms and conditions.</i>	<i>Presented to Committee</i>	<i>26.11.15</i>	
<i>Window Replacements</i>	<i>To review the circumstances regarding window replacements.</i>	<i>Submission to Committee</i>	<i>26.11.15</i>	

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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**GENERAL (continued)**

Window Replacements 2	To establish the process for dealing with complaints against officers and to determine if the process was followed correctly in this case, and to make any recommendations as appropriate.	Anticipated submission to Committee Submission to Committee	09.03.16 09.03.16		
<i>Langdykes Road</i>	<i>To review whether officers have complied with Council policy / procedure in respect of granting of planning permission for the development of a Hydrogen Power Station.</i>	<i>Presented to Committee</i>	<i>26.11.15</i>		
Building Services Recharges	To evaluate controls in place to ensure costs (materials and labour) charged to jobs are accurate.	Draft report issued Anticipated submission to Committee Changed to	N/A 25.02.16 28.04.16	Amber Amber	Delays in Internal Audit and prioritising other works.

SUBJECT / SCOPE	OBJECTIVE	Progress as at 29 February 2016	Red Amber Green	Comment where applicable
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**GENERAL (continued)**

Payment Controls in Children's Social Work	To evaluate controls in place.	Draft report issued	16.11.15	Green	
		Management response due	30.11.15	Green	
		Management response (partial) received	25.11.15		
		Further draft issued	11.12.15	Green	Key Service officer off until 11.01.16
		Management response (partial) received	11.01.16		
		Final draft issued	15.01.16	Amber	On issue of final report, the Director of E&CS requested that further changes be made, specifically to the action plan and implementation dates.
		Management responses received between	21.01.16 and 27.01.16		
Final report issued	27.01.16	Green			
Updated final report issued	25.02.16				
Submission to Committee	09.03.16	Green			