

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	23 November 2017
REPORT TITLE	Internal Audit Reports – Follow-up of Agreed Recommendations
REPORT NUMBER	IA/17/017
LEAD OFFICER	David Hughes
AUTHOR	David Hughes

1. PURPOSE OF REPORT

- 1.1 This report advises the Committee of progress made by Services with implementing recommendations that were agreed in Internal Audit reports issued since April 2015.

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. BACKGROUND / MAIN ISSUES

- 3.1 Appendices A and B 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 2017 have been completed, these are no longer shown in the appendices.
- 3.2 Where recommendations have not been completed by their original due date, reasons are provided along with the grading applied to the recommendation in the original Internal Audit report. An explanation of the gradings used is shown at appendix G.

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. IMPACT SECTION

7.1 **Economy** – The proposals in this report have no direct impact on the local economy.

7.2 **People** – There will be no differential impact, as a result of the proposals in this report, on people with protected characteristics. An equality impact assessment is not required because the reason for this report is for Committee to review the position with Services implementing agreed Internal Audit recommendations. The proposals in this report will have no impact on improving the staff experience.

7.3 **Place** – The proposals in this report have no direct impact on the environment or how people friendly the place is.

7.4 **Technology** – The proposals in this report do not further advance technology for the improvement of public services and / or the City as a whole.

8. APPENDICES

8.1 Appendix A – Position with Agreed Recommendations – Summary.

8.2 Appendix B – Position with Agreed Recommendations – Cross Service

8.3 Appendix C – Position with Agreed Recommendations – Communities, Housing and Infrastructure

8.4 Appendix D – Position with Agreed Recommendations – Corporate Governance.

8.5 Appendix E – Position with Agreed Recommendations – Education and Children’s Services.

8.6 Appendix F – Position with Agreed Recommendations – Health and Social Care Partnership.

8.7 Appendix G – Grading of Recommendations.

9. REPORT AUTHOR DETAILS

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APPENDIX A - SUMMARY

POSITION WITH AGREED RECOMMENDATIONS AS AT 10 NOVEMBER 2017

SUMMARY

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

On 26 September 2017, the Committee was advised that, as at 13 September 2017, there were 61 recommendations which were due to have been completed by 31 July 2017 which were not fully complete. This has reduced to 54.

The total not fully complete, which had an original due date of before 30 September 2017, is 61. Full details relating to progress, on a report by report basis, are shown in appendices B to F.

Recommendations							Grading of Overdue Recommendations		
SERVICE	Agreed in reports shown in Appendices B to F	Due for completion by 31.07.17	Confirmed complete by Service	New in August and September 2017	Confirmed complete by Service	Not fully complete by original due date	Major	Significant	Important
Cross Service	116	88	70	16	14	20	1	16	3
Communities, Housing and Infrastructure	111	80	67	14	12	16	1	9	6
Corporate Governance	72	54	43	5	4	12	0	7	5
Education and Children's Services	56	38	33	4	2	7	0	7	0
Health and Social Care Partnership	34	34	28	0	0	6	0	5	1
Total	389	294	240	39	32	61	2	44	15

APPENDIX B

CROSS SERVICE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1604	Corporate Policies and Procedures	March 2016	2	2	0	2	2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Legal and Democratic Services	The Council should hold a full categorised list of all policies and procedures via which all officers can access relevant information for their role and activities they intend to carry out (2.1.4)	Important March 2017	As reported to Committee in June 2017, a revised corporate template has been agreed and is in use. A number of policies / procedures have been developed into an e-induction module for all new staff. All other policies / procedures are being developed across Services with progress being monitored through the project team. The Governance Review Board agreed to extend this to the end of August 2017. The latest update from the Service is that the Project Team have progressed Phase 1 of Project, the “housekeeping” of policies in the different services is substantially complete. Where new policies have been developed these have been on the revised corporate template. The Project is captured in the overall Transformation Portfolio. An update on Phase 1 of the Project will be presented to the Governance Review Board in September 2017. Internal Audit is awaiting an update on progress.
Head of Legal and Democratic Services	The Council should ensure a timetable is put in place for implementation of a policy framework for all Council policies (2.1.5)	Important March 2017	As reported to Committee in June 2017, the Governance Review Board is monitoring progress of this project through the wider Governance Review Programme and had agreed to extend the collation / housekeeping aspect to the end of August 2017. The latest update from the Service is that the draft Framework has been developed and is ready to be submitted to the Governance Review Board in September 2017 for consideration. Internal Audit is awaiting an update on progress.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1615	Timesheets	January 2016	25	25	23	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	On-line timesheet to be implemented which will have built in rules that will help ensure that payments are made in accordance with the rules and conditions of service (2.4.6 (1c))	Significant July 2016	<p>As reported previously, this had been delayed due to competing priorities and because testing identified issues with the formulas. It was anticipated that a pilot would begin in October 2016 with full implementation in January or February 2017. The Service advised that this was launched in Customer Services in February 2017 and that it was planned to roll this out across other services once the pilot feedback is fully assessed. The Service then advised that the system had been developed, tested and the roll-out had commenced in Corporate Governance. HR would work with Directorates to roll this out further in a phased and systematic way but it would not be completed until at least the end of August 2017.</p> <p>As reported to Committee in September 2017, IT stated that the HR officer progressing YourHR left the Council in June 2017, and in conjunction with the decision at FP&R in December 2016 to proceed with the procurement of a Human Capital Management system, which will replace existing HR and Payroll systems, all work associated with the development and roll-out of YourHR is under review to avoid duplication of effort. Where it is possible to extend the use of YourHR without further development, or with only very minimal development this will be considered, prioritised and resourced along with other workloads. Functionality as described within the audit will be incorporated into requirements specification of the replacement HCM system.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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(AC1615 – Timesheets – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	Spot checks will be put in place on an ongoing basis to ensure the correct application of guidance in relation to payment for non-standard hours (2.4.6 (2)) (graded “significant within audited area”) .	Significant July 2016	As reported previously, this was going to be addressed through the on-line timesheet in Your HR. A full update is shown against recommendation 2.4.6 (1c) above.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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AC1621	ALEOs	February 2016	10	10	6	4	4 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	Services should ensure that there is an up to date Service Level Agreement with each ALEO (2.2.6 (a))	Significant June 2017	As reported to Committee in September 2017, Commercial and Procurement Services have stated that it is anticipated it will take around 12 months to get new agreements in place. Implementation of this recommendation will, therefore, be delayed until August 2018.
Head of Commercial & Procurement Services	Services should ensure all ALEO SLAs confirm performance reporting requirements, and state that ongoing funding is subject to evidenced satisfactory performance (2.2.6 (b))	Significant June 2017	As for 2.2.6 (a) above.
Head of Commercial & Procurement Services	Services should ensure financial clauses in all SLAs accurately reflect the partners' intentions (2.4.9 (i))	Significant June 2017	As for 2.2.6 (a) above.

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(AC1621 – ALEOs – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	Services should ensure all material ALEO SLAs contain a requirement for Internal Audit arrangements, and facilitate reporting of assurance gained through these arrangements to the Council (2.4.11)	Significant June 2017	As for 2.2.6 (a) above.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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AC1623	Compliance with Procurement Legislation	June 2016	28	28	23	5	5 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	C&PS in conjunction with Finance should review Financial Regulations to clarify whether and what exceptions to the requirement to raise a Purchase Order are allowed (2.1.12)	Significant June 2016	<p>As reported previously, Commercial and Procurement Services had advised that a draft list of exceptions had been prepared and required to be discussed with Finance colleagues. Reference to the list of exceptions was to be included in the next update to the Financial Regulations which was being prepared. A revised completion date of 31 March 2017 was anticipated to fit with this review. C&PS subsequently advised that this remained in progress as part of the review of Financial Regulations. Governance colleagues had advised that these were scheduled to be reported to the Finance Policy and Resources Committee in September 2017.</p> <p>The update at the September 2017 meeting of the Committee was that the review of Financial Regulations will be delayed in light of the work on the Target Operating Model to ensure that updates comply with the TOM. Revised Financial Regulations and other governance documentation will be presented to Council in March 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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Recommendation	Position
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(AC1623 – Compliance with Procurement Legislation – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The Service should ensure that spend on supplies which are likely to be used by more than one school is forecast so that appropriate Committee approval and tendering can be completed for aggregate spend (2.4.7)	Significant September 2016	As reported previously, the Service was in the process of identifying expenditure across the schools. It was anticipated that this would be completed by March 2017 and that expenditure across other Directorates would have to be considered. The Service then advised that, as there is currently no system to allow identification of collected spend on an item by item basis, it was more appropriate at that time to adopt a common sense approach to tackling the issue of compliance in overall school spend. The Service was therefore targeting the commodities that all schools would have a requirement for, eg transport for school trips. In the case of school trips, there is significant spend not currently covered by contract and the creation of a contract would significantly reduce the time taken by schools when seeking quotes for transport. The update at the September 2017 meeting of the Committee was that the Service anticipates that it will take until March 2018 to address this one issue.
Head of Commercial & Procurement Services	C&PS should review the status of implied contracts, determine appropriate actions with the Service, and seek Committee approval (2.5.4)	Significant March 2017	As reported previously, Commercial and Procurement Services advised that this would be complete in September 2017 as Service reviews are required to be completed first. The update at the September 2017 meeting of the Committee was that this will now take until the end of December 2017.

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Recommendation	Position
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(AC1623 – Compliance with Procurement Legislation – Continued)

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	C&PS in conjunction with Finance should review whether revision and re-authorisation of Purchase Orders is necessary for minor changes to content and value (2.6.4)	Significant June 2016	As 2.1.12 above.
Head of Commercial & Procurement Services	C&PS will issue guidance clarifying the raising of purchase orders and any exceptions (2.6.6)	Significant June 2016	As 2.1.12 above.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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AC1712	Agency Staff	February 2017	14	14	12	2	1 Major 1 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial & Procurement Services	Services should ensure Standing Orders, Financial Regulations and EU Tendering legislation are complied with (2.2.4)	Major June 2017	The Service response to the recommendation was "The responsibility of adhering to Standing Orders and Procurement Regulations is for the hiring manager responsible for the budget. The Corporate Procurement Steering Group, with involvement from each Directorate is working to establish a 'gatekeeper' role for the commission of agency staff going forward." As part of the Transformation Portfolio an Establishment Control Board has been created to monitor the council's establishment and a report will be taken to the Board to agree the 'gatekeeper' role by October 2017.
Head of Commercial & Procurement Services	All agency worker procurement should be processed through PECOS by Service contacts designated in established procedures (2.3.4)	Significant June 2017	As for 2.2.4, above.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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AC1716	Timesheets and Allowances	February 2017	9	9	6	3	2 Significant 1 Important
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Progress with implementing the four recommendations that are overdue is as detailed below.

Chief Officer	Recommendation	Grading / Due Date	Position
Interim Head of HR	Where it is agreed that breaks will be paid, a register should be maintained of agreements providing details of the staff groups affected (2.3.5 (2))	Significant July 2017	As reported to the September 2017 meeting of Committee, HR advised that, due to the nature of work being undertaken in the area identified, there will be no deduction of unpaid break and risk assessments will be carried out for working over 6 hours with no break. Work is underway to seek approval for an amendment to the collective agreement the Council has with the Trade Unions for this group of staff. It is anticipated that this will take until the end of December 2017 to resolve.
Head of IT and Transformation	HR should determine the best approach to ensuring that additional holiday pay is only claimed when eligible hours have been worked (2.4.6 (1))	Significant February 2017	<p>The Service response in the audit report was as follows: Within YourHR a button has been set up with definition of regular, this has to be chosen for the additional holiday payment to be made. This will be in place when the first group of staff are introduced to electronic timesheets.</p> <p>As reported previously, the Service stated that this is included in the design and roll-out of the overtime module. HR is working with Directorates to roll this out further in a phased and systematic way but it would not be completed until at least the end of August 2017.</p> <p><i>(continued over page)</i></p>

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Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1716 – Timesheets and Allowances – Continued)

	2.4.6 (1) (continued)		As reported to Committee in September 2017, IT has stated that the HR officer progressing YourHR left the Council in June 2017, and in conjunction with the decision at FP&R in December 2016 to proceed with the procurement of a Human Capital Management system, which will replace existing HR and Payroll systems, all work associated with the development and roll-out of YourHR is under review to avoid duplication of effort. Where it is possible to extend the use of YourHR without further development, or with only very minimal development this will be considered, prioritised and resourced along with other workloads. Functionality as described within the audit will be incorporated into requirements specification of the replacement HCM system.
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1716 – Timesheets and Allowances – Continued)

Interim Head of HR	HR should consider designating specific periods as annual leave for term-time staff in order to provide greater clarity (2.8.2). This was to ensure that it would be clear whether an employee was on annual leave or had no hours in a particular week where additional hours were worked, as this would impact on whether overtime rates would become payable.	Important April 2017	<p>As reported previously, HR has been leading on a project dealing with this issue and a proposal was issued to relevant managers and Trade Union colleagues in April 2017. It has been agreed that the recommended course of action will be implemented and this was to be finalised by the end of June 2017 for implementation in the 2017/18 academic year. As reported to Committee in September 2017, consultation with the Trade Unions will take place when schools return after the summer break and the recommendation should be implemented by the end of September 2017.</p> <p>The latest update from the Service is that when consideration of the proposal commenced, it was thought that it would be feasible to implement the proposal, on the basis that all additional hours/overtime would be being managed though the YourHR online system by now. However, this functionality is not currently available on the YourHR system for relevant staff, nor will it become available. This is because no further major development is currently being done on the system, pending the introduction of a new Human Capital Management system over the next couple of years. Without additional hours/overtime being managed though an IT system, The Service has determined that the risk of human error in managers signing off inaccurate claim forms for additional hours/overtime worked during school holiday periods (if different rates of pay should be claimed for different weeks within the school holiday periods) is too high to proceed with this proposal. On that basis, and after much consideration including looking further into this matter with the Services and the Trade Unions, the Service has now decided that specific periods will not be designated as annual leave.</p>
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1722	ALEOs – Management by Services	August 2017	15	12	11	1	1 Significant
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Progress with implementing the recommendations that are overdue is as detailed below.

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	Services should review options for performance management within future ALEO agreements (2.4.3)	Significant September 2017	This forms part of Education and Children’s Services review of ALEO management arrangements. Two of the Sports ALEOs are being reviewed and a report is to be presented to the Finance, Policy and Resources Committee in December 2017.

AC1804	Business Continuity Planning	August 2017	13	4	4	0	0
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APPENDIX C

COMMUNITIES, HOUSING AND INFRASTRUCTURE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1602 AW	Craft Workers Terms and Conditions	October 2015	9	9	5	4	1 Major 3 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Land and Property Assets	The Service should renegotiate the Agreement based on current working practice (2.2.6)	Major June 2016	<p>As reported previously, the Service advised that all recommendations were being progressed through discussion and negotiation, and that it was anticipated they would all be resolved by December 2016. The Service then advised that they were discussing a renewed craft agreement with trade workers and unions. Meetings had taken place and others were due in January leading into February 2017. The Service was hopeful that an agreement could be signed as soon as possible in 2017. The June 2017 meeting of the Committee was advised that the craft agreement had to be agreed at a regional level by the unions. At that stage, until other union matters are resolved, progress had stalled but it was hoped that discussions would resume in the near future.</p> <p>The update provided to Committee in September 2017 was that this has been delayed further to June 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1602AW – Craft Workers Terms and Conditions – Continued)

Head of Land and Property Assets	The Service should complete the roll out of the hand held system to ensure that periods of stand-by are covered (2.3.13)	Significant June 2016	As reported previously, this had been partially implemented and piloted and would be fully implemented with the new craft agreement. The June 2017 meeting of the Committee was advised that the craft agreement had to be agreed at a regional level by the unions. At that stage, until other union matters are resolved, progress had stalled but it was hoped that discussions would resume in the near future. The update provided to Committee in September 2017 was that this has been delayed further to June 2018.
Head of Land and Property Assets	The Service should consider whether such payments remain appropriate (2.3.14)	Significant June 2016	As reported previously, this is being reviewed as part of the new craft agreement, as per 2.2.6 above.
Head of Land and Property Assets	The Service should consider whether calls that have been cancelled within a short period of having been lodged should be verified to confirm the identity of the caller (2.3.16)	Significant June 2016	As reported previously, this was being reviewed as part of the new craft agreement, as per 2.2.6, above, and discussions will take place with housing management. The June 2017 meeting of the Committee was advised that this will be addressed when additional IT is introduced to the call out service. The update provided to Committee in September 2017 was that this has been delayed further to June 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1608	Trade Waste	January 2016	14	14	10	4	2 Significant 2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Public Infrastructure and Environment	The Service in conjunction with Finance should review the charging system for extraordinary uplifts (2.1.9)	Important June 2016	As reported previously, the Service advised that it has developed a revised timetable for delivery of this element to dovetail with the introduction of the Council-wide Digital Platform. To proceed with work on the existing system that would quickly be redundant is not considered a good use of resources. The Waste and Recycling Service is one of the first areas for integration with the Digital Platform and it was anticipated that this action would be complete by June 2017, but is now due by the end of September 2017 to tie in with the implementation of other recommendations. Internal Audit is awaiting an update from the Service.
Head of Public Infrastructure and Environment	The Service should implement reconciliations between records of work completed, work invoiced, and income received, to ensure that income has been received for the provision of all goods and services (2.1.10)	Significant September 2016	As reported previously, the Service advised that the Bartec system is being introduced which is designed to resolve the issues. For similar reasons to 2.1.9, this action would be complete by April 2017. However, the Service advised that delays to completing this action had been encountered due to resource availability as a result of the roll out of the waste changes, software updates and the knock on impact of the Council's digital platform project delays. It was anticipated that the action will be completed by September 2017 subject to the Council's digital platform project remaining on schedule. The Service is working closely with the digital platform project team to complete this work. Internal Audit is awaiting an update from the Service.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1608 – Trade Waste – Continued)

Head of Public Infrastructure and Environment	The Service should introduce checks to ensure the accuracy and completeness of all invoices raised (2.1.12)	Significant September 2016	As 2.1.10, above
Head of Public Infrastructure and Environment	The Service should review the cost of uplifts against charge rates, and determine whether or not it is appropriate for reduced charges to be offered to either attract or retain customers (2.1.13 (a))	Important June 2016	As reported previously, the Service advised that a review of costs of uplifts cannot be completed until data derived from the Bartec Collective System have been gathered and validated. Use of a non-standard charging rate is rare at this time and therefore the Service considered that the impact of deferring this action until confidence in its outcome can be gained is low. The recommendation was to be implemented by the end of March 2017. However, the Service then advised of further delays to completing this action linked to the response to recommendation 2.1.10 above.

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AC1618	Vehicle and Driver Records	April 2016	22	22	20	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Public Infrastructure and Environment	Fleet should work with Services to determine their ongoing fleet requirements, in line with these principles, in advance of any further significant procurement exercises (2.1.2ii)	Significant November 2016	As reported previously, the Service advised that surveys were sent out to all Services in late 2016 requesting information on vehicle and plant usage. The returns indicated that all Services required their vehicles for the maximum time with no spare capacity. The results of the telematics trial detailed below will help inform decisions.
Head of Public Infrastructure and Environment	Fleet should seek to identify 'excess' vehicles promptly in order to maximise resale value where vehicles are not required (2.1.2iii)	Significant November 2016	As reported previously, in January 2017, the Communities, Housing and Infrastructure Committee approved a telematics trial that would take place on 10 vehicles over a 3-6 month period. Should this trial prove successful, Fleet would present the results and seek further approval to implement a telematics system for all fleet vehicles and plant. The results of the trial would demonstrate vehicle performance, driver behaviour and utilisation; the benefits will include increased utilisation and potential fleet reduction saving cost pressures on maintenance, fuel and department budgets. Initial results were anticipated by September 2017. The latest update from the Service is that information from the above trial is expected by the end of October 2017 whilst a further 2 or 3 systems are about to be trialled. The outcome will be known by the end of December 2017.

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AC1703	Cleaning Payroll	June 2016	14	14	12	2	2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	The Cleaning Service in conjunction with HR should undertake a review of the overtime rates payable to all staff, with a view to matching the rate payable to the job covered rather than the employees' regular hourly rate (2.4.5 (b))	Important January 2017	<p>Management response in IA report - The Service (HR) currently has a number of projects that will be looking further at overtime analysis and multiple contracts and it is anticipated that these issues will be picked up as a result. These are due to commence in June 2016.</p> <p>As reported previously, HR advised that YourHR had recently been rolled out in Corporate Governance and the Office of the Chief Executive, and would be rolled out further in June assuming that no issues are identified. It is anticipated that this will be complete by December 2017.</p> <p>The latest update from IT is that the HR officer progressing YourHR left the Council in June 2017, and in conjunction with the decision at FP&R in December 2016 to proceed with the procurement of a Human Capital Management system, which will replace existing HR and Payroll systems, all work associated with the development and roll-out of YourHR is under review to avoid duplication of effort. Where it is possible to extend the use of YourHR without further development, or with only very minimal development this will be considered, prioritised and resourced along with other workloads. Functionality as described within the audit will be incorporated into requirements specification of the replacement HCM system.</p>

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Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1703 – Cleaning Payroll – Continued)

Head of IT and Transformation	HR will explore possibility of using YourHR to monitor staff contracted hours and rotas, create a database of employees available to work extra hours and when, record the team extra hours are worked in and provide data to cleaning management (2.5.3)	Important January 2017	As reported previously, the Service had determined that a database won't be suitable, but other functionalities within the recommendation would be considered after the Overtime Module was rolled out. A full update is shown against recommendation 2.4.5 (b) above.
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1705	Roads Payroll	August 2016	22	21	19	2	1 Significant 1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	Payroll should ensure all payments, including those made in arrears, are at the rate applicable on the date the work was carried out (2.2.19 (1a))	Significant March 2017	As reported previously, HR advised that overtime claims are planned to go through YourHR in the next few months and this will resolve the issue. It was anticipated that this is likely to happen by the end of August 2017. The latest update from IT is that the HR officer progressing YourHR left the Council in June 2017, and in conjunction with the decision at FP&R in December 2016 to proceed with the procurement of a Human Capital Management system, which will replace existing HR and Payroll systems, all work associated with the development and roll-out of YourHR is under review to avoid duplication of effort. Where it is possible to extend the use of YourHR without further development, or with only very minimal development this will be considered, prioritised and resourced along with other workloads. Functionality as described within the audit will be incorporated into requirements specification of the replacement HCM system.
Head of Public Infrastructure and Environment	The Service should review options to ensure all relevant duties (including supervision, administration and vehicle checks) can be completed within contractual hours (2.2.13)	Important February 2017	As reported previously, the Service advised that this will now form part of a wide restructure of the Roads Service which was underway. Once the two senior posts are recruited to, the working patterns will be part of the formal review for the remainder of the Service. It is anticipated that this will take to the end of December 2017 to complete.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1714	Land and Buildings	February 2017	9	3	2	1	1 Significant
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Progress with the overdue recommendation is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Legal and Democratic Services	The Asset Register and title documents should be cross referred using the Asset Register reference number (2.9.7)	Significant August 2017	The Service has advised that this recommendation was agreed in principle and that it agreed to carry out an appraisal by August 2017 to explore the viability for such cross-referencing to be carried out electronically. The appraisal was not completed by August 2017 due to the following reasons:- (i) a backlog of unmarked up sales and acquisitions (due to unforeseen reduction of resource available within the service) making full assessment of the cross referencing exercise difficult to judge. It is now anticipated that the backlog will be addressed by 30 November 2017; (ii) Part of the appraisal will require to calculate estimated costs and resources to carry out the exercise. It is intended to complete this exercise by 31 January 2018.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	
AC1802	Building Maintenance Year End Stock Take	August 2017	12	11	10	1	1 Important
Progress with the overdue recommendation is detailed below:							
Chief Officer	Recommendation	Grading / Due Date	Position				
Head of Finance	The Annual Accounts Year End Procedures should be updated to include an example stock certificate (2.1.3)	Important September 2017	An example stock certificate has been prepared and submitted for inclusion in the 2017/18 year end instructions which will be circulated in November 2017.				
AC1806	Corporate Landlord Responsibilities	September 2017	9	0	0	0	0

APPENDIX D

CORPORATE GOVERNANCE

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1610	Budget Monitoring	November 2016	9	8	8	0	0
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AC1614	Risk Management	November 2015	10	10	8	2	1 Significant 1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Legal and Democratic Services	Performance Dashboards held on The Zone should be populated with the required data (2.1.7)	Important March 2016	The Audit Committee has been advised previously that this is in place with the exception of Communities Housing and Infrastructure. The latest update is that CH&I's Senior Management Team are to revise the Service's Risk Register through a facilitated workshop on 31 October 2017, ensuring that the Register is consistent with the corporate template used at CMT. Once reviewed the Register will be uploaded onto the CH&I Homepage.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1614 – Risk Management – Continued)

Head of Legal and Democratic Services	A Risk Management annual report should be prepared and presented to the Audit, Risk and Scrutiny Committee (2.1.19)	Significant April 2016	<p>As reported previously, this had been delayed to the September 2016 meeting of the Committee to allow for inclusion of a benchmarking exercise. At that time, the benchmarking exercise had not commenced and it was intended to report to the November 2016 meeting of the Audit, Risk and Scrutiny Committee. The Committee was advised in November 2016 that the benchmarking data had been received in draft form only and, as a result of having not received final data, the exercise has been delayed further. The June 2017 meeting of the Committee was advised that the output of the benchmarking exercise has been aligned with the priorities in the risk and assurance review project which is under way. The project was previously reported to Audit, Risk & Scrutiny Committee before the output was received and it was agreed that updates would be provided to future meetings as the project progressed. This will still be the case. The project is now part of the wider Performance, Risk and Improvement Programme.</p> <p>The September 2017 meeting of the Committee was advised that an annual risk management report will be presented to the Audit, Risk and Scrutiny Committee in alignment with the Annual Governance Statement in June 2018.</p>
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1619	Social Work Tendering	April 2016	14	13	12	1	1 Significant
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Progress with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Strategy and Transformation (ACC H&SCP)	Social Work should ensure that a commissioning strategy is in place in all areas and that procurement plans are robust (2.2.3 (i))	Significant March 2017	As reported previously, the Service has advised that a draft commissioning plan was expected to be available for public consultation by the end of July 2017. The September 2017 meeting of the Committee was advised that this will now be presented to an Integration Joint Board meeting in December 2017.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1707	Data Protection	September 2016	14	14	9	5	3 Significant 2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of IT and Transformation	The SIRO should work with all relevant Services to develop and deliver all appropriate Council staff with refresher training which includes the areas of Data Protection related information security and information management standards, on a three yearly basis (2.5.6 (a))	Significant March 2017	<p>As reported previously, the Information Governance Group were developing a training & awareness campaign, which was expected to be piloted in July 2017. The campaign will be testing a new approach to the delivery of training & awareness activity, and as such will supplement, and not replace existing mandatory training until the effectiveness of this approach is measured and evaluated. It remains the case in the meantime that staff are expected to refresh their data protection training by completing appropriate existing OIL training.</p> <p>The September 2017 meeting of the Committee was advised that Information Matters training and awareness campaign will start in September 2017 to align with the date that revised Information & ICT policies are submitted for approval at FP&R. It is anticipated that this will now be completed by January 2018.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1707 – Data Protection – Continued)

Head of IT and Transformation	The SIRO should consider what appropriate measures should be implemented to measure all forms of Data Protection training. As per the recommendation made by the ICO in its 2013 Report, formal KPIs, overseen by CMT, should be introduced to measure mandatory Data Protection training completion. Additionally, this should also include how instances of non-compliance shall be dealt with (2.5.6 (b))	Significant March 2017	<p>As reported previously, the Information Governance Group were developing a training & awareness campaign, which was expected to be piloted in July 2017. The campaign will be testing a new approach to the delivery of training & awareness activity, and as such will supplement, and not replace existing mandatory training until the effectiveness of this approach is measured and evaluated. Progress including uptake was to be reported quarterly by the Information Governance Group through the Governance Review Board to CMT, from the meeting on 29 June 2017 onwards.</p> <p>The September 2017 meeting of the Committee was advised Information Matters training and awareness campaign will start in September 2017 to align with the date that revised Information & ICT policies are submitted for approval at FP&R. It is anticipated that this will now be completed by January 2018.</p>
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1707 – Data Protection – Continued)

Head of IT and Transformation	Consideration should be given to using the Corporate Asset Register to track IT equipment throughout its life, recording current status, owner and location. Where the name of the end user or location is not known, notes explaining the situation should be recorded in the Register (2.8.4)	Significant March 2017	As reported previously, assets are still being managed through IT Asset DB and Infrastructure. A project is underway to import and manage asset lifecycle this year. The implementation date has been extended to December 2017.
Head of Commercial and Procurement Services	Work should not be carried out with a third party without a valid, signed contract in place. Services should be advised to seek the advice of the Legal Team within CPS, when engaging with a new supplier to ensure appropriate Data Protection clauses are included in the contract (2.12.6 (a))	Important March 2017	As reported previously, Commercial and Procurement Services advised that guidance notes had been published and training was being prepared for delivery which will cover these points. This will be done by the end of September 2017. Internal Audit is awaiting an update from the Service.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1707 – Data Protection – Continued)

Head of Commercial and Procurement Services	The Council should exercise their contractual rights to carry out contract compliance audits to provide assurance of Data Protection Act compliance (2.12.6 (b))	Important April 2017	As for 2.12.6 (a) above.
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AC1708	InfoSmart System	August 2016	7	7	6	1	1 Important
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The position with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
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Head of Commercial and Procurement Services	CPS should liaise with ICT to identify an individual to act as system owner, who should ensure that performance management reports are provided as required by the contract (2.2.3 (b))	Important December 2016	As reported previously, an individual had been identified to act as system owner and performance reporting was included in the contract review and will be aligned to C&PS requirements (co-user Planning no longer utilising the system). The review was to be complete by the end March 2017. At the June 2017 meeting the Committee was advised that the review of the contract remained on-going and was due to be completed by July 2017. The September 2017 meeting of the Committee was advised that Internal Audit was awaiting an update from the Service. This is still the case.
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1719	Revenue Budget Setting	May 2017	4	3	1	2	1 Significant 1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Finance	More targeted guidance on the budget process for budget holders and team members should be created (2.1.7)	Important June 2017	<p>As reported to the September 2017 meeting of the Committee, Finance had advised that the budget process had been subject to review during May and June 2017. This made a number of proposed changes to the process and was being taken to CMT for approval on 31 August 2017. Further to that approval, revised detailed guidance would be drawn up by 1 October 2017.</p> <p>The latest update from the Service is that CMT did not approve the proposed changes and further work is required to agree the process and finalise documentation. This will be done by the end of December 2017.</p> <p>A revised process has been agreed by the Finance Delivery Board under the Transformation Programme. Guidance is still under development.</p>
Head of Finance	Finance should ensure there is a clear audit trail to show that all budget adjustments agreed through the budget process have been applied, and disclosed, appropriately (2.3.8)	Significant July 2017	<p>As reported to the September 2017 meeting of the Committee, Finance had advised that, as part of the revised process, new documentation was being prepared to record the full documented audit trail and meet the requirements of the audit recommendation. These would be implemented as at 1 September 2017.</p> <p>The latest update from the Service is that CMT did not approve the proposed changes and further work is required to agree the process and finalise documentation. This will be done by the end of December 2017.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	
AC1721	Disclosure Checks	August 2017	5	4	3	1	1 Significant
The position with the overdue recommendations is as follows:							
Chief Officer	Recommendation	Grading / Due Date	Position				
Interim Head of HR	The Service responsible for placing vacancies should ensure that all posts requiring vetting are advertised as such (2.3.7)	Significant September 2017	It was originally the intention to automate this process through the YourHR System, but this will not now be achieved due to competing ICT priorities. An alternative solution is being progressed which will be complete by the end of November 2017.				
AC1805	Attendance Management	August 2017	9	0	0	0	0

APPENDIX E

EDUCATION AND CHILDREN'S SERVICES

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1604 AW	Payment Controls in Children's Social Work	February 2016	19	19	15	3	3 Significant
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Progress with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Commercial and Procurement Services	Relates to C&PS reviewing and rationalising supplier numbers to ensure that there are no duplicates (2.2.15)	Important June 2016	As reported previously, implementation of the enhanced reporting tool that would have enabled this recommendation to be completed has been delayed. The Service was working with the provider, C&PS and ICT colleagues to resolve the issues and expected that this would be achieved by the end of November 2016. The Service then advised that this should be complete by the end of February 2017. In June 2017 the Committee was advised that implementation of the reporting tool remained ongoing and it was anticipated that this would be in place by the end of September 2017. In the interim, duplicate suppliers are being identified and dealt with as they come to light as part of normal monitoring. Internal Audit is awaiting an update from Commercial and Procurement Services.
Head of Children's Social Work	The Service should set up service agreements and pay invoices for all Fostering and Residential Care through CareFirst (2.2.30 (i))	Significant April 2017	As reported previously, the Service implemented a system via CareFirst which manages payments to ACC foster carers. Further work was ongoing to develop the system to other ACC carers (adopters and kinship carers). The development of CareFirst to manage payments to external fostering agencies was ongoing and was due to be completed by end of December 2017.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1604AW – Payment Controls in Children’s Social Work – Continued)

Head of Children’s Social Work	The Service should review options for improving control and assurance over payments to fostering agencies (2.2.30 (ii))	Significant April 2017	As for 2.2.30 (i) above
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	
AC1605	Secondary Schools	April 2016	17	17	16	1	1 Significant

Progress with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The service should ensure class contributions, and waived charges are consistent across all schools, that calculations supporting the values are retained, and all monies collected are receipted and paid directly into the council bank account timeously (2.6.7)	Significant August 2016	<p>As reported previously, the Service was investigating practice in schools and returns received suggested that there was diversity in practice. It may require a working group to determine a common approach and this will be resolved by March 2017.</p> <p>As reported to Committee in June 2017, the latest update from the Service was that a circular was issued to all schools in June 2016 in relation to the collection of income and this covered receipting of income and payment into bank accounts. This was reinforced by the training sessions held for school staff between August 2016 and January 2017. However, consistency in charges for class contributions remains outstanding. The outcome of the working group may well be a Policy document which would need to be considered at Committee thereby extending the timescales for completion of this recommendation to October 2017.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1718	Primary Schools	February 2017	3	2	1	1	1 Significant
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Progress with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The Service should reregister with the Nursery Milk Reimbursement Unit and claim grant monies available (2.3.1)	Significant March 2017	As reported previously, the Service re-registered with the Nursery Milk Unit in relation to both school nurseries and day care provision and were developing the claims procedure for individual schools that will enable the Service to claim the subsidy from June 2017. The latest update from the Service, reported to Committee in September 2017, was that a circular was issued to schools in August 2017 with documents to enable claims from August. Training will be provided in the autumn, with the first four-monthly claims being submitted in December 2017.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1803	Health and Safety - SSERC	September 2017	17	4	1	3	3 Significant
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Progress with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The Service should ensure that schools comply with the SSERC Safety in Microbiology Code of Practice (2.6.5).	Significant September 2017	<p>The Service has stated that the following plan has been put in place:</p> <ol style="list-style-type: none"> 1. Check that each school has appropriately trained staff to prepare and manage the microbiological samples. 2. Check that each school has the correct risk assessments in place which cover the items as described by SSERC. 3. Check that a process is in place where only the trained staff undertake the tasks in the event of absence for whatever reason of the qualified technician etc 4. Meet with and write to the faculty heads and business support managers or persons responsible for the management of the technicians at each school identifying their responsibilities for the management of compliance within each establishment. 5. Under take spot checks on the process being used at each school. <p>Part 1 is almost complete and the Service has researched the availability of training. Whilst recognising that this will be an on-going process to ensure compliance, Internal Audit will treat the recommendation as complete once items 1 to 4 have been completed.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
<i>(AC1803 – Health and Safety - SSERC – Continued)</i>			
Head of Policy, Performance and Resources	The Service should provide assurance regarding schools' PAT testing regimes (2.8.5a).	Significant September 2017	The circular mentioned below will include a request for all head teachers to provide a summary of their current PAT testing regimes, which will be used to check that the necessary arrangements are in place across all schools. It is anticipated that this will be complete by the end of November 2017.
Head of Policy, Performance and Resources	PAT testing spreadsheets should be reviewed and standardised, including retest dates and results of testing at an appliance level (2.8.5b)	Significant September 2017	A circular has been prepared to be issued to all secondary schools immediately after the October school holidays, providing head teachers with a standardised spreadsheet format for recording the results of PAT testing and asking them to ensure this is used for all future tests.

APPENDIX F

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 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1617	Self-Directed Support	October 2016	21	21	19	2	2 Significant
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Progress with the overdue recommendations is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Strategy and Transformation (ACC H&SCP)	The Service should ensure the appropriate Committees are provided with updates on progress with implementing the timetable for Self-Directed Support (2.1.2)	Significant October 2016	As reported previously, the Service advised that this would be completed in January 2017. As reported to Committee in June 2017, the latest update from the Service was that a workshop had to be held with the Integration Joint Board and, following the Council elections, there were other training priorities for the Board members. In view of this, updates on progress will not now be provided to the appropriate Committees until December 2017. A report has been discussed by Education & Children's Services Committee on Self Direct Support.
Head of Strategy and Transformation (ACC H&SCP)	The Service should finalise and implement the Contributing to Your Care and Support Policy and guidance (2.4.2)	Significant March 2017	As reported to Committee in June 2017, the Service advised that draft guidance has been produced and was being reviewed. The policy and guidance will not be implemented until the end of October 2017. The Service has advised that this will now be completed by April 2018 to allow a review of the charging process through the budget process and to consider implications of the Carers Act.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

AC1709	Care First System	November 2016	13	13	9	4	3 Significant 1 Important
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Progress with the overdue recommendations is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Head of Policy, Performance and Resources	The CareFirst Team should ensure that it complies with Standing Orders and procurement regulations in terms of the Service's Case Recording System for Social Care Clients (2.1.4)	Significant April 2017	As reported previously, the Service advised that terms for an extension to the contract for three years to March 2020 have been agreed and Committee approval will be sought for this in September 2017. As reported to Committee in September 2017, the latest update from the Service was that a report has been drafted and will be discussed at the Education and Children's Services Committee on 16 November 2017.
Head of Children's Social Work	The Service should establish a written protocol to demonstrate where amendments and deletions requested in the CareFirst system require authorisation or supporting detail (2.4.11)	Important April 2017	As reported previously, the Service advised that this will now be complete by the end of September 2017 as the CareFirst team has been prioritised on other tasks. As reported to Committee in September 2017, the latest update from the Service was that the current policy and procedures are still in place, however, the document needs to be updated to reflect the creation of the Education & Children's Services directorate and the Health and Social Care Partnership. A working group has been created to move this forward.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 30.09.17	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
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(AC1709 – Care First System – Continued)

Head of Finance	Finance should review the instances where service users have not been reassessed and charged correctly (2.5.6 (ii))	Significant March 2017	As reported to Committee in June 2017, the Service advised that further investigation of the work required in order to complete this action has identified that there is considerably more involved than was first anticipated. A significant project is now underway involving Housing, Social Care and Finance to address the past issues and streamline the process to ensure that every applicant is charged accordingly under a set of procedures with specific timelines. The first draft of the Project plan was approved at CMT in April 2017 and further work is ongoing. It is likely that this will not be completed before 30 June 2018.
Head of Children's Social Work	The Service should ensure that Business Continuity Plans adequately reference how activities will continue to operate in the event of loss of CareFirst access (2.7.4)	Significant April 2017	As reported to Committee since June 2017, the Service advised that this would now be complete by the end of September 2017 as the CareFirst team has been prioritised on other tasks. The latest update from the Service is that this will be complete by the end of November 2017.

APPENDIX G

Grading of Recommendations

GRADE	DEFINITION
Major at a Corporate Level	<p>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, to the Council.</p>
Major at a Service Level / within audited area	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.</p> <p>Financial Regulations have been consistently breached.</p>
Significant within audited area	<p>Addressing this issue will enhance internal controls.</p> <p>An element of control is missing or only partial in nature.</p> <p>The existence of the weakness identified has an impact on a system's adequacy and effectiveness.</p> <p>Financial Regulations have been breached.</p>
Important within audited area	<p>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.</p>