

## ABERDEEN CITY COUNCIL

---

<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	14 February 2019
<b>REPORT TITLE</b>	Internal Audit Reports – Follow-up of Agreed Recommendations
<b>REPORT NUMBER</b>	IA/19/002
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	David Hughes
<b>TERMS OF REFERENCE</b>	2.3

---

### 1. PURPOSE OF REPORT

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

### 2. RECOMMENDATIONS

The Committee is requested to:

- 2.1 Review, discuss and comment on the issues raised within this report and the attached appendices.

### 3. BACKGROUND / MAIN ISSUES

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

where appropriate. Where all recommendations contained in individual reports issued before 1 April 2018 have been completed, these are no longer shown in the appendices.

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

**4. FINANCIAL IMPLICATIONS**

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

**5. LEGAL IMPLICATIONS**

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

**6. MANAGEMENT OF RISK**

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

**7. OUTCOMES**

- 7.1 There are no direct impacts, as a result of this report, in relation to the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place, or Enabling Technology, or on the Design Principles of the Target Operating Model.

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

**8. IMPACT ASSESSMENTS**

Assessment	Outcome
<b>Equality &amp; Human Rights Impact Assessment</b>	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
<b>Privacy Impact</b>	Not required

<b>Assessment</b>	
<b>Duty of Due Regard / Fairer Scotland Duty</b>	Not applicable

**9. APPENDICES**

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

**10. REPORT AUTHOR DETAILS**

David Hughes, Chief Internal Auditor  
[David.Hughes@aberdeenshire.gov.uk](mailto:David.Hughes@aberdeenshire.gov.uk)  
(01467) 537861

# APPENDIX A – SUMMARY

## POSITION WITH AGREED RECOMMENDATIONS AS AT 3 FEBRUARY 2019

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

On 4 December 2018, the Committee was advised that, as at 21 November 2018, there were 40 recommendations which were due to have been completed by 30 September 2018 which were not fully complete. This has reduced to 28.

The total not fully complete, which had an original due date of before 31 December 2018, is 40. Full details relating to progress, on a report by report basis, are shown in appendices B to G.

SERVICE	Agreed in reports shown in Appendices B to G	Due for completion by 30.09.18	Confirmed complete by Service	New in October to December 2018	Confirmed complete by Service	Not fully complete by original due date	Major	Significant	Important
<b>Cross Service</b>	33	28	27	3	3	1	0	1	0
<b>Commissioning</b>	25	25	19	0	0	6	0	6	0
<b>Customer</b>	37	17	16	6	6	1	1	0	0
<b>Operations</b>	98	75	66	11	9	11	2	5	4
<b>Resources</b>	75	45	37	23	17	14	0	10	4
<b>Health &amp; Social Care</b>	62	57	54	4	0	7	0	7	0
<b>Governance</b>	7	0	0	7	7	0	0	0	0
<b>Total</b>	337	247	219	54	42	40	3	29	8

# KEY TO COLOURING USED IN FOLLOWING APPENDICES

## Recommendation Grading:

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

## Length of time overdue

Over 12 months
6 to 12 months
Less than 6 months

# **APPENDIX B**

# **CROSS SERVICE**

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1623</b>	<b>Compliance with Procurement Legislation</b>	June 2016	28	28	27	1	1 Significant
---------------	--	-----------	----	----	----	---	---------------

The position with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Integrated Children's and Family Services	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	<ul style="list-style-type: none"> <li>• Committee advised on 24 November 2016 that this would be complete by March 2017.</li> <li>• Committee advised on 22 June 2017 that a different approach was being taken.</li> <li>• Committee advised on 26 September 2017 that this would be complete by March 2018.</li> <li>• Committee advised on 8 May 2018 that this would be complete by June 2018.</li> <li>• Committee advised on 25 September 2018 that this would be complete by November 2018.</li> <li>• Committee advised on 4 December 2018 that this would be complete by October 2019.</li> </ul>

<b>AC1910</b>	<b>Transformation (Target Operating Model)</b>	September 2016	5	3	3	0	0
---------------	--	----------------	---	---	---	---	---

**APPENDIX C**  
**COMMISSIONING**



Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1621</b>	<b>ALEOs</b>	February 2016	10	10	6	<b>4</b>	<b>4 Significant</b>
---------------	--------------	---------------	----	----	---	----------	----------------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Commercial & Procurement	Services should ensure that there is an up to date Service Level Agreement with each ALEO (2.2.6 (a))	Significant	<ul style="list-style-type: none"> <li>• Committee advised on 26 September 2017 that this would be complete by August 2018.</li> <li>• Committee advised on 25 September 2018 that reports were scheduled to go to the Strategic Commissioning Committee in September 2018 instructing the Chief Officer Commercial and Procurement Services to review and amend SLAs with ALEOs to ensure they are outcome-focused and contain robust contract management measures and to implement a standard annual performance report template, which ALEOs will be required to submit annually for performance monitoring purposes.</li> <li>• Committee advised (verbally) on 4 December 2018 that this would be complete by March 2019.</li> </ul>
		June 2017	
Commercial & Procurement	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	
Commercial & Procurement	Services should ensure financial clauses in all SLAs accurately reflect the partners' intentions (2.4.9 (i))	Significant	
		June 2017	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<i>(AC1621 – ALEOs – Continued)</i>			
Chief Officer	Recommendation	Grading / Due Date	Position
Commercial & Procurement	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 above.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1722</b>	<b>ALEOs – Management by Services</b>	August 2017	15	15	13	<b>2</b>	<b>2 Significant</b>
---------------	---------------------------------------	-------------	----	----	----	----------	----------------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Commercial & Procurement	Education and Children's Services should review options for performance management within future ALEO agreements (2.4.3)	Significant	<ul style="list-style-type: none"> <li>Committee advised on 23 November 2017 that this was being reported to the Finance, Policy and Resources Committee in December 2017.</li> <li>Committee advised on 8 May 2018 that this would be complete by June 2018.</li> <li>Committee advised on 25 September 2018 that reports were scheduled to go to the Strategic Commissioning Committee in September 2018 instructing the Chief Officer Commercial and Procurement Services to: review and amend SLAs with ALEOs to ensure they are outcome-focused and contain robust contract management measures and to implement a standard annual performance report template, which ALEOs will be required to submit annually for performance monitoring purposes.</li> <li>Committee advised (verbally) on 4 December 2018 that this would be complete by March 2019.</li> </ul>
		September 2017	
Chief Finance Officer (ACH&SCP)	The Health and Social Care Partnership should review options for performance management within future ALEO agreements (2.4.3)	Significant	<ul style="list-style-type: none"> <li>Committee advised on 25 September 2018 that this will not be complete until January 2019</li> <li>Committee advised on 4 December 2018 that this would be complete by March 2019.</li> </ul>
		July 2018	

**APPENDIX D**

**CUSTOMER**

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	
AC1822	YourHR	February 2018	8	6	6	0	0
AC1825	Housing Support Budget	April 2018	8	7	7	0	0
AC1905	Universal Credit and Housing Rent	August 2018	6	5	5	0	0
AC1909	Timesheets and Allowances	August 2018	7	4	3	1	1 Major
The position with the overdue recommendations is as follows:							
Chief Officer	Recommendation	Grading / Due Date	Position				
Operations and Protective Services	The Service should put arrangements in place that demonstrate compliance with the Working Time Regulations regarding required rest breaks (2.6.5)	Major September 2018	<ul style="list-style-type: none"> <li>Committee advised on 4 December 2018 that a Business Case would be presented to CMT. In a verbal update, the Service confirmed that the Business Case would be presented to CMT in January 2019 and the revised Terms and Conditions would be implemented for April 2019.</li> </ul>				
AC1911	Business Rates	November 2018	8	1	1	0	0

**APPENDIX E**

**OPERATIONS**

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1602 AW</b>	<b>Craft Workers Terms and Conditions</b>	October 2015	9	9	5	4	1 Major 3 Significant
------------------	---	--------------	---	---	---	---	--------------------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Operations and Protective Services	The Service should renegotiate the Agreement based on current working practice (2.2.6)	Major June 2016	<ul style="list-style-type: none"> <li>• Committee advised on 27 September 2016 that this would be complete by December 2016.</li> <li>• Committee advised on 23 February 2017 that this would be complete as soon as possible in 2017.</li> <li>• Committee advised on 22 June 2017 that this would be complete in the near future.</li> <li>• Committee advised on 26 September 2017 that this would be complete by June 2018.</li> <li>• Committee advised on 25 September 2018 that this is to be subject to review and will be included in the work-plan for delivery of the transformation programme.</li> <li>• Committee advised on 4 December 2018 that a Business Case would be presented to CMT. In a verbal update, the Service confirmed that the Business Case would be presented to CMT in January 2019 and the revised Terms and Conditions would be implemented for April 2019.</li> </ul>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
---------------	----------------	--------------------	----------

*(AC1602AW – Craft Workers Terms and Conditions – Continued)*

Operations and Protective Services	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	Updates are shown against recommendation 2.2.6, above.
		June 2016	
Operations and Protective Services	The Service should consider whether such payments remain appropriate (2.3.14)	Significant	
		June 2016	
Operations and Protective Services	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	



Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1705</b>	<b>Roads Payroll</b>	August 2016	22	21	20	1	1 Important
---------------	----------------------	-------------	----	----	----	---	-------------

The position with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Operations and Protective Services	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	<ul style="list-style-type: none"> <li>• Committee advised on 22 June 2017 that this would be complete by December 2017.</li> <li>• Committee advised on 22 February 2018 that this would be complete by August 2018.</li> <li>• Committee advised on 25 September 2018 that this would be complete by December 2018.</li> <li>• Committee advised on 4 December 2018 that a Business Case would be presented to CMT. In a verbal update, the Service confirmed that the Business Case would be presented to CMT in January 2019 and the revised Terms and Conditions would be implemented for April 2019.</li> </ul>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1808</b>	<b>Vehicle Maintenance</b>	October 2017	20	20	17	3	1 Major
							1 Significant
							1 Important

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Operations and Protective Services	The Service should ensure that Service Level Agreements are in place between Fleet with all Services for which the maintenance and servicing of vehicles is undertaken, and that these are reviewed periodically (2.3.2)	Important	<ul style="list-style-type: none"> <li>Committee advised on 26 June 2018 that these would be complete by July 2018.</li> <li>Committee advised on 25 September 2018 that some Services have now signed and returned Service Level Agreements. Internal Audit was awaiting confirmation that all Service Level Agreements have been signed and returned.</li> <li>Committee advised on 4 December 2018 that this would be complete by December 2018.</li> </ul> <p>The latest update from the Service is that a Service Level Agreement is in place which has been issued to all service areas. Fleet is currently awaiting signed returns from several service areas.</p>
		April 2018	
Operations and Protective Services	The Service should ensure that Procurement Standing Orders are adhered to (2.7.5)	Major	<ul style="list-style-type: none"> <li>Committee advised on 4 December 2018 that this would be complete by April 2019.</li> </ul>
		April 2018	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

Chief Officer	Recommendation	Grading / Due Date	Position
---------------	----------------	--------------------	----------

*(AC1808 – Vehicle Maintenance – Continued)*

Operations and Protective Services	The Service should ensure purchase orders including detail of costs and content are raised and authorised in advance of work or supplies being ordered (2.7.8)	Significant	<ul style="list-style-type: none"> <li>Committee advised on 4 December 2018 that this would be complete by April 2019.</li> </ul>
		April 2018	

<b>AC1811</b>	<b>Placing Requests</b>	November 2017	9	8	8	0	0
---------------	-------------------------	---------------	---	---	---	---	---

<b>AC1817</b>	<b>Vehicle Usage</b>	January 2018	8	3	2	1	1 Important
---------------	----------------------	--------------	---	---	---	---	-------------

The position with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
---------------	----------------	--------------------	----------

Operations and Protective Services	Fleet should have oversight of relevant driving records (2.1.11)	Important	<ul style="list-style-type: none"> <li>Committee advised on 4 December 2018 that this would be complete by January 2019.</li> </ul>
		September 2018	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	
<b>AC1826</b>	<b>Out of Authority Placements</b>	April 2018	6	6	6	0	0
<b>AC1829</b>	<b>Stores Purchasing</b>	April 2018	9	9	8	1	1 Important
The position with the overdue recommendation is as follows:							
Chief Officer	Recommendation	Grading / Due Date	Position				
Operations and Protective Services	The Service should ensure that procedural guidance is reviewed regularly and updated promptly (2.1.5)	Important October 2018	An update has been provided by the Service which is under discussion with Internal Audit.				
<b>AC1830</b>	<b>Internal Transport Tendering</b>	October 2018	8	8	8	0	0

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1903</b>	<b>Devolved School Management</b>	November 2018	7	2	1	1	1 Significant
---------------	-----------------------------------	---------------	---	---	---	---	---------------

The position with the overdue recommendation is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Integrated Children's and Family Services	Specified schools should obtain exemption from the requirement to obtain quotations for the school trips concerned from the relevant Chief Officer. (2.7.2a)	Significant December 2018	An update has been provided by the Service which is under discussion with Internal Audit.

**APPENDIX F**

**RESOURCES**

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1714</b>	<b>Land and Buildings</b>	February 2017	9	9	8	<b>1</b>	<b>1 Significant</b>
---------------	---------------------------	---------------	---	---	---	----------	----------------------

Progress with the overdue recommendation is detailed below:

Chief Officer	Recommendation	Grading / Due Date	Position
Corporate Landlord	Housing stock numbers held in the above systems should be reconciled prior to providing Estates with a record of properties to be revalued (2.7.6)	Significant May 2018	<ul style="list-style-type: none"> <li>Committee advised on 25 September 2018 that progress with this is being discussed with the Chief Officer – Corporate Landlord.</li> </ul> <p>Internal Audit is awaiting an update on progress from the Service.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1806</b>	<b>Corporate Landlord Responsibilities</b>	September 2017	9	9	5	4	4 Significant
---------------	--	----------------	---	---	---	---	---------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Corporate Landlord	Asset Management should work with the Health & Safety Team to align Service and Corporate Policies (2.2.6)	Significant	<ul style="list-style-type: none"> <li>Committee advised on 25 September 2018 that this would be complete by December 2018.</li> </ul> Internal Audit is awaiting an update on progress from the Service.
		March 2018	
Corporate Landlord	The Service should formalise the procedures used to demonstrate compliance with its Corporate Landlord Responsibilities and other cyclical maintenance activities (2.2.3)	Significant	<ul style="list-style-type: none"> <li>Committee advised on 25 September 2018 that this would be complete by October 2018.</li> </ul> Internal Audit is awaiting an update on progress from the Service.
		June 2018	



Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

*(AC1806 – Corporate Landlord Responsibilities – Continued)*

Chief Officer	Recommendation	Grading / Due Date	Position
Corporate Landlord	The Service should ensure data regarding its Corporate Landlord Responsibilities is maintained centrally, accurately and up to date (2.3.8)	Significant June 2018	<ul style="list-style-type: none"> <li>Committee advised on 25 September 2018 that this would be complete by October 2018.</li> </ul> Internal Audit is awaiting an update on progress from the Service.
Corporate Landlord	The Service should ensure it has assurance that all property in which the Council has an interest is statutorily compliant (2.3.13)	Significant June 2018	<ul style="list-style-type: none"> <li>Committee advised on 25 September 2018 that this would be complete by October 2018.</li> </ul> Internal Audit is awaiting an update on progress from the Service.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1814</b>	<b>Travel Costs</b>	November 2017	13	13	10	<b>3</b>	<b>3 Significant</b>
---------------	---------------------	---------------	----	----	----	----------	----------------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Finance	Procedures should be put in place to ensure that the most cost effective method of travel is approved in advance with consideration given to restricting claims for journeys outwith the Council's boundaries to the cost equivalent of the cheapest option (2.2.9)	Significant March 2018	<ul style="list-style-type: none"> <li>Committee advised on 26 June 2018 that revised timescales for completion of the review had not yet been determined.</li> <li>Committee advised on 25 September 2018 that this would be complete by November 2018.</li> <li>Committee advised on 4 December 2018 that this would be complete by February 2019.</li> </ul> <p>The latest update from the Service is that this will be going through the Committee cycle in January / February for the Staff Policy, and March for the Member Policy. Subject to approval through the Committee cycle, the policies will go live in April 2019.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

*(AC1814 – Travel Costs – Continued)*

Chief Officer	Recommendation	Grading / Due Date	Position
Finance	The approval process for foreign travel should be reviewed and complied with (2.6.5)	Significant March 2018	<ul style="list-style-type: none"> <li>Committee advised on 26 June 2018 that revised timescales for completion of the review had not yet been determined.</li> <li>Committee advised on 25 September 2018 that this would be complete by November 2018.</li> <li>Committee advised on 4 December 2018 that this would be complete by February 2019.</li> </ul> <p>The latest update from the Service is that this will be going through the Committee cycle in January / February for the Staff Policy, and March for the Member Policy. Subject to approval through the Committee cycle, the policies will go live in April 2019.</p>
Finance	Services should be reminded to ensure that travel applications are forwarded to the Travel Team as soon as possible to ensure that cost effective travel arrangements can be made (2.6.6)	Significant March 2018	<ul style="list-style-type: none"> <li>Committee advised on 26 June 2018 that revised timescales for completion of the review had not yet been determined.</li> <li>Committee advised on 25 September 2018 that this would be complete by November 2018.</li> <li>Committee advised on 4 December 2018 that this would be complete by February 2019.</li> </ul> <p>The latest update from the Service is that this will be going through the Committee cycle in January / February for the Staff Policy, and March for the Member Policy. Subject to approval through the Committee cycle, the policies will go live in April 2019.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	
<b>AC1818</b>	<b>Capital Plan</b>	April 2018	7	7	7	0	0
<b>AC1819</b>	<b>Capital Contracts</b>	February 2018	8	6	6	0	0
<b>AC1823</b>	<b>Fixed Asset Register</b>	August 2018	7	3	3	0	0
<b>AC1901</b>	<b>Creditor Interfaces</b>	August 2018	5	5	5	0	0

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	<b>Not implemented by original due date</b>	

<b>AC1902</b>	<b>Debtors System</b>	August 2018	14	14	8	<b>6</b>	2 Significant 4 Important
---------------	-----------------------	-------------	----	----	---	----------	------------------------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Finance	Procedures should be updated as required and issued to appropriate staff (2.1.4)	Significant	The Service has advised that resource priorities have been directed to streamlining processes and priority tasks that impact debt recovery. A number of processes are currently under revision. Procedures will now be developed once these new processes are tested with revised proposed date of May 2019.
		December 2018	
Customer Experience	The Service Income Team should introduce checks to ensure debtor information matches data on CIC forms when creating accounts (2.3.6)	Important	The Service has advised that this is being progressed and will be completed mid-February 2019.
		December 2018	
Finance	The Service should investigate and clear transactions in the Suspense account on a regular basis (2.6.3)	Significant	The Service has advised that resource priorities have been directed to streamlining processes and priority tasks that impact debt recovery. A number of processes are currently under revision. Work is underway to clear items in the suspense account and a new agreed process and monitoring schedule is expected to be completed by the end of February 2019.
		December 2018	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

*(AC1902 – Debtors System – Continued)*

Chief Officer	Recommendation	Grading / Due Date	Position
Finance	The Service should revise aged debt reports to highlight where recovery action is required (2.7.6)	Important	The Service has advised that resource priorities have been directed to streamlining processes and priority tasks that impact debt recovery. A number of processes are currently under revision. Work is underway to redesign the reports and is expected to be completed by the end of June 2019.
		December 2018	
Customer Experience	Debtors on payment arrangements should be monitored on a regular basis to ensure payments are being made in line with the arrangement (2.7.10)	Important	The Service has advised that they intend addressing this issue by moving all, or the majority, of payment arrangements onto the Direct Debit payment method. In doing so the need for manually monitoring arrangements will not be required as the BACS processing system will notify the Council of any payments not made. Testing on this process is required before putting in place and offering to customers. Due the demands and prioritisation of the year end process resources cannot be dedicated to this at the moment, therefore, the timeframe to have this implemented is by the end of May 2019.
		December 2018	
Finance	The Service should report the amended 2016/17 collection of Sundry Debtors accounts performance indicator to CIPFA as part of the next return (2.8.2)	Important	The Service has advised that a revised methodology for calculating the performance data has been established. It is currently being clarified to ensure that this method and the updated calculation is known by all parties that contribute to the return since the line management has changed. This will now be complete by the end of March 2019.
		November 2018	

<b>AC1906</b>	<b>VAT</b>	August 2018	3	2	2	<b>0</b>	0
---------------	------------	-------------	---	---	---	----------	---

# **APPENDIX G**

# **HEALTH AND SOCIAL CARE** **PARTNERSHIP**

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	
<b>AC1617</b>	<b>Self-Directed Support</b>	October 2016	21	21	20	1	1 Significant
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 finalise and implement the Contributing to Your Care and Support Policy and guidance (2.4.2)	Significant March 2017	<ul style="list-style-type: none"> <li>• Committee advised on 22 June 2017 that this would be complete by October 2017.</li> <li>• Committee advised on 23 November 2017 that this would be complete by April 2018.</li> <li>• Committee advised on 8 May 2018 that this would be complete by September 2018.</li> <li>• Committee advised on 25 September 2018 that this would be complete by March 2019.</li> </ul>				
<b>AC1801</b>	<b>Adult Client Transport</b>	September 2017	13	12	12	0	0



Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1813</b>	<b>Financial Assessments</b>	February 2018	15	15	13	<b>2</b>	<b>2 Significant</b>
---------------	------------------------------	---------------	----	----	----	----------	----------------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Chief Finance Officer (IJB)	The Service should review whether personal allowances and subsequent calculations could be automatically updated each year. The Service agreed that, whilst automation was not currently possible, the CareFirst Team would develop reports to assist the process. (2.2.10a)	Significant	The Service has stated that, to date, it has not been possible to complete such reports. Whilst the correct rates are now in the system, they are not applied to individual client accounts unless a re-assessment is requested or there is another change. A tender exercise is being undertaken to replace the current CareFirst system and automation of annual assessments has been written into the specifications for the system. Timescales for implementation of the new system are unknown, but completion of the task is not likely to be before 31 March 2020.  The absence of reports means that it has not been possible to identify the number of or extent to which service users have been affected.
		October 2018	
Chief Finance Officer (IJB)	The Service should ensure that up to date benefit figures and allowances are used for all assessments, and a new assessment is completed promptly following known changes (2.2.10b)	Significant	
		October 2018	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	Not implemented by original due date	

<b>AC1828</b>	<b>Care Management</b>	April 2018	13	13	9	<b>4</b>	<b>4 Significant</b>
---------------	------------------------	------------	----	----	---	----------	----------------------

The position with the overdue recommendations is as follows:

Chief Officer	Recommendation	Grading / Due Date	Position
Chief Finance Officer (IJB)	The Service should ensure that it can demonstrate that service agreements are and remain relevant to supported peoples' needs. (uniform method for recording completion of review of service agreements) (2.2.3)	Significant	Internal Audit is awaiting an update on progress from the Service.
		October 2018	
Chief Finance Officer (IJB)	The Service should ensure payments for care provision are not processed unless they have been formally approved, registered and matched on the CareFirst system. (review of current payments to see if can be brought on to CareFirst) (2.3.2)	Significant	The Service has advised that a team is working on identifying exactly what is being paid outside of CareFirst and agreeing which providers / service payments could be made via the system. This will be complete by April 2019.
		December 2018	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	<b>Not implemented by original due date</b>	

*(AC1828 – Care Management – Continued)*

Chief Officer	Recommendation	Grading / Due Date	Position
Chief Finance Officer (IJB)	The Service should ensure arrangements for budgeting, managing payments via CareFirst, and monitoring third party use of funds, are developed for SDS Option 2 (SDS Board action plan) (2.3.5)	Significant	<ul style="list-style-type: none"> <li>Committee advised on 4 December 2018 that this would be complete by April 2019.</li> </ul>
		September 2018	
Chief Finance Officer (IJB)	The Service should conclude the review of its residential property portfolio in conjunction with Housing (2.3.14)	Significant	<ul style="list-style-type: none"> <li>Committee advised on 4 December 2018 that this would be complete by January 2019.</li> </ul> <p>The latest update from the Service is that the Partnership is working with ACC colleagues (Corporate Landlord and Housing) to transfer the maintenance of general fund properties to Housing with the Partnership continuing to pay maintenance costs and a management fee. This should be complete by the end of March 2019.</p>
		September 2018	

**APPENDIX H**  
**GOVERNANCE**

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.18	Confirmed Implemented by Service	<b>Not implemented by original due date</b>	
<b>AC1904</b>	<b>General Data Protection Regulation</b>	September 2018	7	7	7	<b>0</b>	0