Internal Audit

Audit, Risk and Scrutiny Committee
Internal Audit Update Report
May 2025

Contents

1 Executive Summary

1.1 Introduction and background

Internal Audit's primary role is to provide independent and objective assurance on the Council's risk management, control, and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Council involving the examination and evaluation of the adequacy of systems of risk management, control, and governance, making recommendations for improvement where appropriate. Reports are produced relating to each audit assignment and these are provided to the Audit, Risk and Scrutiny (ARS) Committee. Along with other evidence, these reports are used in forming an annual opinion on the adequacy of risk management, control, and governance processes.

This report advises the ARS Committee of Internal Audit's work since the last update. Details are provided of the progress against the approved 2024/25 Internal Audit Plan, audit recommendations follow up, and other relevant matters for the Committee to be aware of.

1.2 Highlights

Full details are provided in the body of this report however Internal Audit would like to bring to the Committee's attention that since the last update:

- Six reviews have been completed.
- Work is underway with regards to delivery of the final reviews as part of the 2024/25 Internal Audit Plan.
- Management continue to work on implementation of agreed actions in response to recommendations.

1.3 Action requested of the ARS Committee

The Committee is requested to note the contents of this report and the work of Internal Audit since the last update.

2 Internal Audit Progress

2.1 2024/25 Audits

Service	Audit Area	Position
Families and Communities	Adoption, Fostering and Kinship	**Final Report Issued**
Corporate Services	Creditors Sub-System Payments	**Final Report Issued**
Council Led HSCP Services	HSCP Commissioning	**Final Report Issued**
NESPF	Pension Fund Payroll	**Review in Progress**
Corporate Services	Group Structure Assurance	**Review in Progress**
Corporate Services	Risk Management	**Final Report Issued**
Families and Communities	Housing Allocations and Choice Based Letting	**Review in Progress**
Corporate Services	Right to Work in the UK	**Final Report Issued**
Corporate Services	Freedom of Information and Subject Access Requests	**Final Report Issued**
Corporate Services	Prevention of Fraud, Bribery and Corruption	**Review Deferred[1]**
Families and Communities	Corporate Landlord Responsibilities	**Review in Progress**

2.2 Audit reports presented to this Committee

Report Title	Assurance Year	Net Risk Rating	Conclusion
AC2513 – Adoption, Fostering and Kinship	2024/25	**Major**	The level of net risk is assessed as **MAJOR**, with the control framework deemed to provide **LIMITED** assurance over the Adoption, Fostering and Kinship allowances.
			Where controls and procedures are in place, the review identified several areas of weakness where improvements need to be made to improve the framework of control.
			The following areas of focus are reflected in the report: Written Procedures, Adoption Allowance, Fostering Placements, Payments, and Document Management.
			It is acknowledged that the Service plans to make more use of Care Management System functionality in the future, which will improve assurance over the application of delegated authority and financial controls. Dates for implementation have yet to be determined.
			Recommendations have been made covering the establishment and evidencing of a clear and

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[1] Initial planning for this work identified plans by the Service to further develop the control framework for Counter Fraud across the Council, whilst also ongoing improvements as a result of frauds, specifically the recent Council Tax case. As such it was agreed to defer the review to allow work the improvements to embed rather than audit to provide assurance over the previous ways of working. However, Internal Audit has met with the Service and, whilst remaining independent, has provided support to help develop the control framework. This support will be continuous.

Report Title	Assurance Year	Net Risk Rating	Conclusion
			evidence-based decision-making framework to ensure consistency and transparency in the Service's approach to financial management. This includes updates to procedures, templates and other documentation; review, and documentation of the exercise of delegated authority; checks to confirm the accuracy of claims and invoices prior to approving payments; and review of document management.
AC2506	2024/25	Moderate	The level of net risk is assessed as **MODERATE**, with the control framework deemed to provide **REASONABLE** assurance over the Council's approach to Creditors Sub-System Payments.

The Council uses the Creditors System within their Financial Management System to make payments to its suppliers.

During 2023/24, 438,716 creditor payments totalling £898.844 million were made. Of this, 87,165 totalling £399.186 million (44%) were processed from eight feeder systems which process invoices / remittances out with the eFinancials Creditors system. One of these sub-systems is used for processing Education Maintenance Allowances and clothing grants – this was not subject to review as it was covered recently in AC2501 – Allowances.

In addition, various payments are processed via manual bulk payment where spreadsheet based bulk payment files require to be submitted to the Financial Systems Team (FST) following approval by the relevant budget holder. Early Learning and Childcare (ELC) provider payments and nursery milk payments were not covered when testing bulk payments since they were reviewed in reports AC2501 – ELC Funded Provider Places; and AC2312 – Scottish Milk and Health Snack Scheme respectively.

Reasonable assurance was available over the following areas reviewed: Written Procedures, Finance Interface Verification, and BACs Reconciliations.

However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically: Delegated Authority, Sub-System Owner Interface Checking, Payroll Creditors Interfaces, BACs Procedures, and Payment Control.

Recommendations have been made to address the above risks, including establishing a standardised, and published delegated authority list for purchase order and payment authorisations, aligned to job responsibilities and ensuring purchase ordering and payment systems are aligned to this; introducing sub-system owner checks of uploaded payments; and |

Report Title	Assurance Year	Net Risk Rating	Conclusion
			establishing payroll creditors interface checks by Finance back to the payroll system. In addition, a recommendation was made to update the BACS procedure.
AC2514 – Risk Management	2024/25	Moderate	The level of net risk is assessed as **MODERATE**, with the control framework deemed to provide **REASONABLE** assurance over the Council's approach to risk management. Risk can be defined as the combination of the likelihood of an event occurring and its impact, should it occur. Local authorities have seen recent pressures due to reducing revenue streams and increasing customer-led demand on services. To meet these challenges, it may be necessary to take calculated risks and to take properly risk-assessed opportunities as they arise. Chief officers and managers across the Council are required to actively manage the risks associated with the performance of their day-to-day operations and delivery of commissioning intentions. Furthermore, all members of staff across the Council are expected to assist with risk management, including the identification, assessment, review, and mitigation of risks that could impact on the delivery of Council outcomes. Internal audits of IJB and Arm's Length External Organisation (ALEO) risks are planned for 2026/27 and 2024/25 respectively and as such risk management arrangements for these areas were not reviewed as part of this audit. Also, Capital Project Management was reviewed in detail in July 2022 as part of Internal Audit AC2118 therefore capital project risk management testing has been limited to adequacy of Project Risk Register monitoring arrangements. Reasonable assurance was available over the following areas reviewed: Risk Management Framework, Risk Registers, Audit, Risk and Scrutiny Committee, Committee Report Template, Central Support, Corporate Management Team, IJB Risks, and Programme/Project Risk Management. However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically: Service Committee Oversight, Risk Board, and Cluster Risk Management. Recommendations have been made to address the above risks, including enhancing Risk Board reporting and monitoring arrangements; ensuring Service Managers are informing accuracy of Cluster Risk Registers; and ensuring Cluster Risk Registers and Assurance Maps are being reported and monitored as required.

Report Title	Assurance Year	Net Risk Rating	Conclusion
AC2512 – HSCP Commissioning	2024/25	Moderate	The level of net risk is assessed as **MODERATE**, with the control framework deemed to provide **REASONABLE** assurance over plans and progress with commissioning across the Health and Social Care Partnership. Commissioning principles are being integrated at the strategic level, within strategic documentation, and in practice through the work of the Commissioning Lead engaging with services and service providers. However, there is limited evidence to demonstrate a planned and coordinated approach to embedding the principles across the HSCP's portfolio of contracts and commissioned services. This does not directly drive a more major risk / limited assurance due to the resource allocated to commissioning (both the Commissioning Lead role and the Commercial and Procurement Shared Service), and the governance arrangements provided by the HSCP's Strategic Commissioning and Procurement Board, which currently address more of the operational aspects and risks. Areas where controls would benefit from improvement, to more effectively and transparently demonstrate the alignment of commissioning with strategic intent include: Strategic Planning, Coordination, Strategic Alignment, and Embedding the Commissioning Principles. Recommendations have been made to address the above risks through review of planning, scheduling, reporting, and consistency of presentation of key documentation to better demonstrate plans and activities are aligned with, and on target to deliver, the HSCP's strategic aims and commissioning principles.
AC2519 – Freedom of Information and Subject Access Requests	2024/25	Moderate	The level of net risk is assessed as **MODERATE**, with the control framework deemed to provide **REASONABLE** assurance over the Council's approach to Freedom of Information and Subject Access Request handling. Within Aberdeen City Council the Access to Information Team is centrally responsible for such requests, facilitating responses from individual services as required and utilising the govService System. The Central Team[2] also has responsibility for day to day support, quality assuring responses, providing training across the Council, and performance monitoring and reporting. Analysis of the Council's approach to handling requests provided reasonable assurance over operations, and with the exception of the actual govServices System, discussed below, controls were

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[2] Throughout the report, Central Team is utilised to describe the Access to Information Team.

Report Title	Assurance Year	Net Risk Rating	Conclusion
			found to be designed effectively. The control framework is supported by detailed procedures, experienced Officers and clear processes on how requests should be handled. Reporting takes place within the Team, amongst Management, and to Committee on the level of requests and their handling, and this was found to be accurate and supportive in terms of facilitating a drive on the importance of services engaging with the Central Team when required. The efforts of the Central Team are also evident in working to clear backlogs, specifically around SARs[3].
			However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically in its operation, including: govServices System, Request Handling, and Verification of SARs, and Reviews. Recommendations have been made to address the above risks. Whilst we recognise this as an area with many stakeholders across the Council, specifically in the provision of information to facilitate requests, the Central Team provide oversight and second line control. As such, recommendations have been targeted towards the Access to Information Team, whilst recognising they will need to engage across the business to implement enhancements.
AC2516 – Right to Work	2024/25	Moderate	The level of net risk is assessed as **Moderate**, with the control framework deemed to provide **Reasonable** assurance over the arrangements in place to ensure staff have the Right to Work in the UK. This assurance assessment is driven by the controls in place centrally over the process.
			However, where controls are in place, the review identified areas of weakness where enhancements are required to be made to improve the framework of control and compliance with Right to work in the UK requirements, specifically at the operational level and on the part of individual recruiting managers: Written Procedures, Verifying Original Documents, Incomplete Documentation, and Repeat Checks.
			Recommendations have been made to address the identified risks including review of procedures, supporting documentation and templates to ensure they are fully aligned with Home Office and internal requirements, and development of more robust mechanisms to provide assurance over compliance. Whilst we recognise this as an area with many stakeholders across the Council, specifically recruiting managers within services, the Central Team sets the procedural requirements and provides

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[3] The Council are currently being reviewed by the Scottish Information Commissioner in relation to their handling of the backlog of Subject Access Requests. This involved regular reporting to the Commissioner, originally monthly but now quarterly, and set timeframes for clearing historic cases.

Report Title	Assurance Year	Net Risk Rating	Conclusion
			oversight and second line control. As such, recommendations have been targeted towards People and Citizen Services, whilst recognising they will need to engage across the business to implement enhancements

2.3 Follow up of audit recommendations

Public Sector Internal Audit Standards require that Internal Audit report the results of its activities to the Committee and establishes a follow-up process to monitor and ensure that management actions have been effectively implemented.

As at 28 February 2025 (the baseline for our exercise), 61 audit recommendations were due and outstanding:

- 11 rated as Major
- 42 rated as Moderate
- Eight rated as Minor

As part of the audit recommendations follow up exercise, 27 recommendations were closed:

- Six rated as Major
- 18 rated as Moderate
- Three rated as Minor

Appendix 1 – Grading of Recommendations provides the definitions of each of the ratings used.

Appendix 2 – Audit Recommendations Follow Up – Outstanding Actions provides a detailed breakdown of the outstanding audit recommendations that will be taken forward and followed up as part of the next cycle.

3 Appendix 1 – Grading of Recommendations

Risk level	Definition
Corporate	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
Function	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of policy within a given function.
Cluster	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
Programme and Project	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net risk rating	Description	Assurance assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable
Major	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Limited
Severe	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Minimal

Individual issue / risk	Definitions
Minor	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
Moderate	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
Major	The absence of, or failure to comply with, an appropriate internal control, such as those described in the Council's Scheme of Governance. This could result in, for example, a material financial loss, a breach of legislative requirements or reputational damage to the Council. Action should be taken within three months.
Severe	This is an issue / risk that is likely to significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Examples include a material recurring breach of legislative requirements or actions that will likely result in a material financial loss or significant reputational damage to the Council. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

4 Appendix 2 – Audit Recommendations Follow Up – Outstanding Actions

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
AC2502 - SEEMIS	**Moderate**	1.2a	Data Insights should review the User Access Request Form and related retained records for non-school staff and ensure only necessary personal data is being collected and retained for the purposes of granting system access. If the level of necessary personal data differs by job type the User Access Request Form should make this clear. It is understood this is SEEMiS's user access form / process, therefore SEEMiS should be consulted as necessary prior to implementing local changes.	Dec-24	May-25	MIS Team to review with SEEMiS at next SEEMiS Account Meeting in May 2025.	**In Progress**
AC2313 - Corporate Asset Management	**Moderate**	1.5	Governance and reporting structures should be clarified, with procedures and their application documented in an accessible format. (Officers to consider the points made regarding process in the review of the Capital Board)	Dec-24	Oct-25	Proposals for improving governance and reporting structures have been tabled and discussed at Capital Board. This work is ongoing and will be considered as part of the review of the work of the Capital Board.	**In Progress**
AC2313 - Corporate Asset Management	**Major**	1.1a	The Council should develop a clear Asset Management approach. (Further work is required to document the process around asset management and this will be reviewed as part of the asset transformation programme.)	Dec-24	Oct-25	Work is continuing on the asset transformation programme and on reviewing staffing structures within the Corporate Landlord cluster. The new structure will reflect the requirement to establish a	**In Progress**

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
						clearer approach to asset management.	
AC2313 - Corporate Asset Management	Major	1.2a	The Service should develop asset management plans, linked to the Council's asset management policy and strategic objectives, for all categories of assets. The Service should develop a strategy and plan to address the backlog of maintenance.	Dec-24	Oct-25	Work is continuing on the asset transformation programme and on reviewing staffing structures within the Corporate Landlord cluster. It is anticipated that the new structure will help to prioritise the development of asset management strategy and plans, which in turn will help address backlog maintenance issues.	In Progress
AC2414 - Financial Assessments	Major	1.2a	The Service should document the procedures and internal controls to be applied	Dec-24	Aug-25	Management spoke with Intern Audit regarding this recommendation and the updates being made to the processes that will require additional time to fully reflect.	In Progress
AC2507 - IJB Budget Setting and Monitoring	Moderate	1.7	All changes to the IJB budget, and each partner's share thereof, should be fully and consistently documented: including calculations, supporting records, and agreement; in advance of changes being applied to budgets and actual payments. Material changes should be noted and	Dec-24	Aug-25	Management spoke with Intern Audit regarding this recommendation and the updates being made to the processes that will require additional time to fully reflect.	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
			explained to Committee as part of the budget monitoring report.				
AC2407 - Creditors System	Moderate	1.3b	Finance should carry out regular monitoring of supplier standing data amendments. As well as covering superuser changes this should include a reconciliation of changes / new supplier standing data processed by the Virtual Worker as compared to related requests by Services.	Dec-24	Sep-25	Management to liaise with the Accounting Team to take on this duty as the current team cannot check as they are doing the task. Management are looking at sharing the information with them and the responsible people then doing a random percentage check - this should be in practice by end Sept 2025 due to ongoing needs of annual accounts at the moment.	In Progress
AC2407 - Creditors System	Moderate	1.3a	Finance should standardise payee identification and bank account evidence requirements for the purposes of making payments generally and establish a verification process for ensuring this evidence is in place before the related Council system account can be used to make payments to the respective payee. This should be carried out for all systems that can be used to make payments with a view to reducing the risk of fraud. Any exceptional payments in the absence of adequate payee identification and bank statement evidence should be risk	Dec-24	Dec-25	New Finance Controls Improvement Plan through Audit Scotland on the back of the embezzlement - we are looking at identifying a bank account validation tool that will ensure that no employee account is being used inappropriately.	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
			assessed, clearly defined and approved by the Chief Officer – Finance.				
AC2414 - Financial Assessments	**Major**	1.4	The Service should ensure supporting evidence, calculations, and explanations are consistently and accurately recorded on the system for both Residential and Non-Residential care. All variations and exceptions should be subject to secondary review and approval.	Dec-24	Sep-25	A common field will be added to record "off system" calculations to ensure consistency. It is anticipated that this will land within the assessment plan screen, which is linked to a case within D365. It is anticipated that excel and appropriate supporting docs will be uploaded to the common field and stored for inspection. Finance will add the appropriate story into ADO with the support of D&T. This will be presented to Product Council for consideration. Quarterly sample checks to be undertaken by team leader. A report will be developed to highlight completed cases for secondary approval. In the meantime, a common notes field in contrOCC will be used to capture off system calculations until a sustainable digital process is elaborated, developed,	**In Progress**

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
						tested and documented. Work is ongoing to capture this process.	
AC2405 - Care Management System	**Moderate**	1.1a(ii)	The H&SCP should review the governance in place for service users. This should look to formalise the role of product owner, which will ensure user needs and training needs continue to be met. A key focus area will be the need for system guidance and wider operational support.	Dec-24	Aug-25	Management spoke with Intern Audit regarding this recommendation and the updates being made to the Care Management System that will require additional time to fully reflect.	**In Progress**
AC2411 - Attendance Management	**Moderate**	1.1a	Management should review the Supporting Attendance and Wellbeing Policy, either as a standalone task or as part of a dedicated workstream within the Absence Improvement Project.	Dec-24	Sep-25	Discussions were held between Internal Audit and Management who noted a work in progress and requested a slight extension to allow the Policy to be approved by Committee	**In Progress**
AC2407 - Creditors System	**Moderate**	1.2a	Monitoring of users including system administrators should be reviewed and where possible established to evidence compliance with the ICT Access Control Policy. This should be undertaken by officers without administrative / superuser system access and should be done with a view to reduce the risk of fraud.	Dec-24	Sep-25	Management are in discussions around super users of both the council tax and core hr systems.	**In Progress**
AC2503 - National Fraud Initiative	**Moderate**	1.8	Finance should ensure emerging fraud risks are adequately monitored using a suitable Council risk register.	Dec-24	Sep-25	Fraud Risk Register is proposed as part of Fraud Risk Group, the ToR of which have still to be	**In Progress**

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
						finalised. It is progressing though.	
AC2420 - Volunteer Arrangements	**Moderate**	1.1	A corporate approach to volunteers should clarified and published across the Council. Management may wish to consider finalisation of the draft policy or look at alternative forums to provide guidance and reference to those who engage volunteers. Regardless of mechanism, this should ensure a consistent approach that protects the Council in terms of compliance with internal procedures and national guidance.	Feb-25	Apr-25	The policy was approved at Staff Gov Committee in Jan – Management are in the process of finalising communications and website update.	**In Progress**
AC2420 - Volunteer Arrangements	**Moderate**	1.3	Clear and consistent procedures and documentation should be set out for volunteer activities.	Feb-25	Apr-25	The policy was approved at Staff Gov Committee in Jan – Management are in the process of finalising communications and website update.	**In Progress**
AC2420 - Volunteer Arrangements	**Moderate**	1.2	Information presented on the Council website should be refreshed to enable volunteers to progress their interest appropriately, and clarify the boundaries of mutual expectations for each stage, so that documentation that will be required relative to their application, such as Council policy on data privacy, the right to work, PVG checks, and signing of agreements is clear from the outset. Consideration should be given to selecting and	Feb-25	Apr-25	The policy was approved at Staff Gov Committee in Jan – Management are in the process of finalising communications and website update.	**In Progress**

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
			implementing a single route for potential volunteers to identify, select and apply for council volunteering opportunities.				
AC2420 - Volunteer Arrangements	**Minor**	1.4	Performance and outcomes data should be documented and published in respect of volunteering at individual, Cluster, and corporate level.	Feb-25	Apr-25	The policy was approved at Staff Gov Committee in Jan – Management are in the process of finalising communications and website update.	**In Progress**
AC2422 - Recruitment	**Moderate**	1.2	The Service should review and confirm all tasks have been completed, recorded as such, and appropriately documented/evidenced prior to setting up an employee on the system	Dec-24	May-25	Extended slightly to allow for finalisation. Discussed with Internal Audit regarding work in progress.	**In Progress**
AC2503 - National Fraud Initiative	**Minor**	1.1b	Recruitment and selection guidance and training should be updated to provide information to managers about when and how to undertake security checks required by staff including BPSS checks.	Jan-25	Apr-25	Extended slightly to allow for finalisation. Discussed with Internal Audit regarding work in progress.	**In Progress**
AC2404 - Stores Stock Control	**Moderate**	1.2b	Buildings Services and Roads management should periodically review all stock lines in the stock systems to ensure only appropriate and relevant items are recorded. Assets that are not technically stock should not be included in the stock valuation; the movement of such items should however continue to be controlled by appropriate means.	Oct-24	Sep-25	Service anticipates new system on which procedures will be based to be closer to being live by end of Summer - functionality needs to be determined before reclassifications can be considered.	**In Progress**

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
			Consideration should be given to items which can be reclassified as consumables, and to the continued retention or disposal of slow moving stocks.				
AC2404 - Stores Stock Control	**Minor**	1.1b(ii)	In conjunction with IT, the Service should explore options to improve the efficiency and accuracy of the job and work order management system used for managing Buildings services and Roads services. Management should consider whether stock coding across Building Maintenance and Roads Services could be more informative and effectively structured to aid stores operations, layout, and stock control. Stock labelling should be included as part of the wider review of systems and storage to ensure stock labelling facilitates stores stock control and service delivery.	Dec-24	Sep-25	Service anticipates new system on which procedures will be based to be closer to being live by end of Summer - functionality needs to be determined before reclassifications can be considered.	**In Progress**
AC2404 - Stores Stock Control	**Minor**	1.1a(ii)	Written procedures should be revised for Buildings and Roads reflect the current systems, controls and practice which governs the stores functions. These should be reviewed annually to capture system developments and other change.	Dec-24	Sep-25	Service anticipates new system on which procedures will be based to be closer to being live by end of Summer - functionality needs to be determined before reclassifications can be considered.	**In Progress**
AC2404 - Stores Stock Control	**Moderate**	1.3	Roads and Buildings services management should review operations and work with staff to	Oct-24	Sep-25	Service anticipates new system on which procedures will be based to be closer to	**In Progress**

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
			ensure that: where stock issued varies from what was requisitioned, the reason for this should be adequately explained, stock should only be issued on receipt of a requisition form, signed by both the storeman and receiver, and all stock issues should be recorded on the stock system promptly.			being live by end of Summer - functionality needs to be determined before reclassifications can be considered.	
AC2307 - Contract Management	Moderate	3.1.3b	The Service should ensure that Clusters identify officers who monitor and provide assurance to CPSS and Management Teams regarding compliance with contract management guidance, and ensure this assurance is provided.	Dec-24	May-25	Extend date to end May 2025, report has been prepared to share but taking account of Easter holidays etc. additional time required to seek updates from Clusters.	In Progress
AC2412 - Compliance with Procurement regulations	Major	1.9	c) A review process should be developed and implemented to confirm whether tender exercises with smaller numbers of bids represent best value, before contracts are awarded	Dec-24	May-25	Work is ongoing to finalise and publish revised guidance & training, extend date to end May 2025.	In Progress
AC2412 - Compliance with Procurement regulations	Moderate	1.10	CPSS should develop and implement controls to ensure that frameworks cannot be used until their adoption has been confirmed; relevant call-off contracts have been entered into, following appropriate competition or approved justifications for direct awards; and the call-off	Dec-24	May-25	Work is ongoing to finalise and publish revised guidance & training, extend date to end May 2025.	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
			contracts with each individual supplier for which approval to spend has been granted have been added to the contracts register system.				
AC2412 - Compliance with Procurement regulations	Moderate	1.1	CPSS should review and update procurement training, guidance manuals and templates, in consultation with relevant stakeholders, to ensure it is sufficiently clear, concise, consistent, accurate and up to date.	Dec-24	May-25	Work is ongoing to finalise and publish revised guidance & training, extend date to end May 2025.	In Progress
AC2412 - Compliance with Procurement regulations	Moderate	1.10	The requirements should be clarified in procedures and guidance to avoid ambiguity over the circumstances in which this should apply	Dec-24	May-25	Work is ongoing to finalise and publish revised guidance & training, extend date to end May 2025.	In Progress
AC2407 - Creditors System	Minor	1.1	The Service should create current training resources for staff on the use of the Financial Management System.	Dec-24	Jun-25	Training programme in progress will deliver by 30/6/25.	In Progress
AC2417 - Cyber Action Plan	Moderate	1.4	a) Apps and software permitted for use to conduct Council business should be formalised, subject to regular review, with any changes clearly communicated to staff, including those apps and software forbidden from use.	Dec-24	Jun-25	Noted as work in progress with extension requested to allow for implementation.	In Progress
AC2417 - Cyber Action Plan	Moderate	1.4	b) Users' actual access to Council systems, software and apps should be subject to regular review in the interests of revoking access where it	Dec-24	Jun-25	Noted as work in progress with extension requested to allow for implementation.	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
			is deemed unnecessary. This should be automated where possible.				
AC2417 - Cyber Action Plan	**Moderate**	1.4	c) A system of control should be established to ensure devices used under BYOD are promptly patched with any necessary security updates.	Dec-24	Jun-25	Noted as work in progress with extension requested to allow for implementation.	**In Progress**
AC2417 - Cyber Action Plan	**Moderate**	1.4	d) Users of devices under BYOD should be required to install and maintain up to date endpoint security software on their BYOD devices, including anti-malware and anti-virus solutions.	Dec-24	Jun-25	Noted as work in progress with extension requested to allow for implementation.	**In Progress**
AC2417 - Cyber Action Plan	**Moderate**	1.4	e) Policy and guidance on the use of WhatsApp and other private communication channels for Council business should be established. Specifically, where the use of WhatsApp is approved for a particular role, two factor authentication must be enabled.	Dec-24	Jun-25	Noted as work in progress with extension requested to allow for implementation.	**In Progress**

Internal Audit