

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
31 OCTOBER 2009

Summary: Section 1 Summary of Management Actions due for completion by 31/10/09

17 items were due for completion by 31 October 2009, 7 of which have been reported as completed and 10 of which have missed the deadline set by management.

Section 2 Summary of Outstanding Management Actions Plans at 31/10/09.

At 31 October 2009 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Management Actions Outstanding at 31/10/09.

At 31 October 2009 there was a total of 67 outstanding audit action points.

Section 4 Analysis of Missed Deadlines

At 31 October 2009 there was a total of 35 of the 67 outstanding items where the agreed deadline had been missed.

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**SUMMARY OF MANAGEMENT ACTION DUE FOR COMPLETION BY 31.10.09
SECTION 1**

Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Environment and Community Protection	3	2	1	
Regeneration and Resources	6	1	3	2
Education and Social Care	7	4	3	
Improvement and Performance	1			1
Total	17	7	7	3

* These actions are included in the Analysis of Missed Deadlines – Section 4

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**SUMMARY OF OUTSTANDING MANAGEMENT ACTION PLANS AS AT 31.10.09
SECTION 2**

ACTIONS OUTSTANDING BY SERVICE

Environment and Community Protection	
Due for completion December 2009	2
Due for completion June 2010	1
Completion Date to be advised	1
Actions outstanding	4
Regeneration and Resources	
Due for completion November 2009	2
Due for completion December 2009	8
Due for completion January 2010	1
Due for completion March 2010	4
Due for completion April 2010	1
Completion Date to be advised	5
Actions outstanding	21
Education and Social Care	
Due for completion November 2009	4
Due for completion December 2009	1
Due for completion January 2010	5
Due for completion March 2010	2
Due for completion April 2010	1
Completion Date to be advised	4
Actions outstanding	17
Improvement and Performance	
Due for completion November 2009	2
Due for completion December 2009	5
Due for completion January 2010	1
Due for completion March 2010	5
Due for completion April 2010	3
Due for completion June 2010	1
Due for completion August 2010	1
Due for completion September 2010	1
Due for completion March 2011	3
Completion Date to be advised	1
Actions outstanding	23
Total outstanding actions:	67

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SECTION 3

Environment and Community Protection

Outstanding Actions	Owner	Expected Date
Trading Activities 2007/2008 (June 2008)		
<p>Customer Complaints and Satisfaction Surveys (Amber)</p> <p>Vehicle Management will carry out annual internal customer satisfaction survey and develop an action plan for improvement.</p>	Team Leader – Vehicle Management	31.03.10*
<p>Performance Management and Measurement (Amber)</p> <p>Service to continue to develop and report service standards and performance through APSE.</p>	Team Leader – Vehicle Management	30.06.10*
<p>Non-Mainframe Systems – Vehicle Management (Amber)</p> <p>Service has proposed the acquisition of a fleet management system in its Vehicle Efficiency Review 2008. A report will be submitted for Committee approval on 17 October 2008.</p>	Team Leader – Vehicle Management	31.12.09*
<p>A new fleet management system will have individual passwords, protected access with passwords changed periodically.</p>	Team Leader – Vehicle Management	31.12.09*

Regeneration and Resources

Outstanding Actions	Owner	Expected Date
Inverclyde Leisure Trust Risk Management (November 2007)		
<p>Risk register & monitoring regime (Red)</p> <p>If ILT is to meet recognised governance standards for Risk Management, a risk identification and assessment process should be developed and work should be undertaken to develop specific Corporate and operational risk registers for the organisation. In addition a monitoring regime should be developed and implemented to support continuous management of the risks.</p>	Chief Executive, Inverclyde Leisure	31.03.10*

* See Analysis of Missed Deadlines at Section 4

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SECTION 3

Regeneration and Resources (Continued)

Outstanding Actions	Owner	Expected Date
Payroll and Expenses (July 2008)		
<p>European Working Time Directive (Amber)</p> <p>Consideration will be given to addressing the monitoring of the hours worked by employees to demonstrate compliance with the European Working Time Directive, when the new HR/payroll system is being developed.</p>	Head of OD&HR	30.11.09*
Facilities Services (September 2008)		
<p>Retrospective Disclosure Checks (Amber)</p> <p>A report will need to be prepared for CMT with options in respect of retrospective checks as this will involve considerable cost to the Authority and also requirement to consult with unions.</p>	Head of OD&HR	31.12.09*
<p>Quality Assurance – Cleaning (Amber)</p> <p>To devise a Quality Assurance System for 52 week establishments (dependent on new structure being in place).</p>	Facilities Service Manager	31.01.10*
<p>Service Level Agreements (Amber)</p> <p>Implementation of Facilities Service Level Agreements.</p>	Facilities Services Manager	01.04.10*
Project Management (September 2008)		
<p>Project Management Framework (Amber)</p> <p>The project management framework and guidelines will be rolled out across all services on a phased basis.</p>	Corporate Director R&R	31.03.10
<p>Project Management Tools (Amber)</p> <p>The feasibility of using Microsoft Project for tracking and monitoring of projects will be investigated. Relevant action will then be taken.</p>	Corporate Director R&R	31.03.10

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Regeneration and Resources (Continued)

Outstanding Actions	Owner	Expected Date
Libraries and Museums (December 2008)		
<p>The McLean Museum and Art Gallery: Storage Space (Amber)</p> <p>Incorporate a storage solution into the overall feasibility project for the refurbishment of the Watt Library and Museum – to include consideration / costing of the alternative options with involvement of the Physical Investment Services.</p>	<p>Head of Property Resources/ Facilities Management/ Head of Economic and Social Regeneration</p>	<p>30.11.09*</p>
Physical Investment Services (May 2009)		
<p>Asset Performance Reviews (Amber) Officers responsible for implementation of key functions;</p> <ul style="list-style-type: none"> ▪ input Estate Management module; ▪ develop and input Hazards module; ▪ strategic timetable for development and implementation of Planned Maintenance module; ▪ development of a strategic timetable for implementation of Capital Accounting module 	<p>Asset Team Leader</p>	<p>31.12.09</p>
	<p>Senior Building Surveyor</p>	<p>31.03.10</p>
	<p>Physical Investment Services Manager</p>	<p>To be advised*</p>
	<p>Physical Investment Services Manager</p>	<p>To be advised*</p>
<p>Management of Rents and Insurance Recharges (Amber) Develop a procedure for checking and authorising invoices.</p> <p>Timetable to be developed in discussion with Internal Audit.</p>	<p>Asset Manager Team Leader</p>	<p>To be advised*</p>
<p>Management of Overdue Debtors Accounts (Amber) Strategic timetable for implementing new processes will be developed to take account of service needs.</p>	<p>Asset Manager Team Leader</p>	<p>To be advised*</p>
<p>Procedures for Management of the Property Portfolio (Amber) New office manual will be drafted.</p>	<p>Asset Manager Team Leader</p>	<p>To be advised*</p>

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Regeneration and Resources (Continued)

Outstanding Actions	Owner	Expected Date
Cashless Catering (June 2009)		
<p>Newark Primary School – Daily Reconciliation of Cash Received (Amber) A monitoring form will be produced for Officers to check compliance.</p>	Facilities Services Manager	31.12.09*
<p>Impact System Issues (Amber) Discussions required with ICT, prior to a procedure being introduced for the encrypting of back up media and for testing back up media.</p>	Facilities Services Manager	31.12.09*
Managing Attendance (July 2009)		
<p>Recording Non-Attendance at Work (Amber) All employees with responsibility for managing staff will ensure that the adequacy of their record keeping complies with the Council's policy on managing attendance.</p>	Heads of Service	31.12.09
<p>Return to Work Interviews (Amber) Line managers will ensure that return to work interviews are appropriately recorded on the employee's attendance card and that the interviews are conducted at the first available opportunity.</p>	Heads of Service	31.12.09
<p>Monitoring and Reporting of Sickness Absence: Attendance Cards (Amber)</p> <p>All employees with a responsibility for managing staff will be reminded of the requirement to review the employee attendance cards on a quarterly basis to ensure compliance with Council policy and to evidence this check.</p> <p>Heads of Service will ensure that attendance cards are maintained for all employees.</p>	Heads of Service	31.12.09

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SECTION 3

Education and Social Care

Outstanding Actions	Owner	Expected Date
SEEMIS (April 2008)		
Business Continuity Planning (Amber)		
<ul style="list-style-type: none"> • A Business Continuity Plan, including back up arrangements for the SEEMIS system, should be developed and documented. Supporting operational guidance should be prepared and advised to relevant staff. • Once developed, the Business Continuity Plan should be regularly tested to ensure its ongoing effectiveness and readiness. 	Head of Schools	31.03.10*
Audit Trail Reporting (Amber)		
The audit trail reports from the SEEMIS system should be run and reviewed on a regular basis to confirm accuracy and completeness of the file.	Head of Schools	31.03.10*
Ongoing System Development (Amber)		
<ul style="list-style-type: none"> • A development plan should be put in place to link the Education IT systems such as SEEMIS to the corporate and service objectives. 	Head of Schools	31.03.10*
Formalisation of the System Administrator Role (Amber)		
<ul style="list-style-type: none"> • Back up arrangements are made to provide adequate cover for the system administration role. 	Head of Schools	31.03.10*
Education – Control Self Assessment (October 2008)		
School Funds (Amber)		
Procedures will be reviewed by Education HQ and School Fund committees advised where separate bank accounts are necessary.	Head of Support and Development	31.01.10*
Procedures will be reviewed by Education HQ and School Fund committees will be advised of signatories required.		31.01.10*
Cashless Catering (June 2009)		
Impact System Issues		
The feasibility of creating separate group passwords to the IMPACT system will be investigated with CRB Solutions to ensure segregation of duties is enforced.	Education Development Officer	31.01.10*
ICT will be requested to facilitate back-up media and files transmitted by email, which contain the names and dates of birth of pupils, to be encrypted.	Education Development Officer	31.01.10*
Feasibility of moving to centralised single database has been raised with ICT Service Delivery Manager. Technical Support required from CRB.	Education Development Officer	31.01.10*

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Education and Social Care

Outstanding Actions	Owner	Expected Date
Social Care – Business Support		
<p>Adequacy of Procedural Documentation (Amber) It is recognised that there is a need to re-evaluate the critical tasks and update current processes and procedures. Meetings will be held with Assistant Service managers to ascertain the critical tasks and agree process for implementation. Relevant action will then be taken.</p>	Business Support Manager	31.03.10
<p>Adequacy of Financial Information (Amber) The requirement for implementation of SWIFT Financials module will be discussed at the Social Work management team.</p> <p>Relevant action will then be taken to formalise a project for implementation.</p> <p>In the interim, will contact Corporate Finance with a view to understanding what additional reporting can be generated from FMS to reduce the amount of additional systems in use.</p>	Business Support Manager	01.04.10
<p>Lack of Performance of Bank Reconciliations (Amber) The Business Support team will require to assess the additional work involved in conjunction with Care Managers.</p> <p>A meeting will be arranged with Service managers and Assessment and Care Management to discuss and develop an appropriate action plan.</p>	Business Support Manager	To be advised
School Funds Administration (July 2009)		
<p>Consistency of School Fund Accounts Format (Amber) Draft Instructions will be prepared and discussed with Internal Audit colleagues before being incorporated into the standard circular. In rolling this out to school staff, training in any new procedures will be provided to all relevant staff.</p>	Head of Support & Development	31.12.09
<p>School Fund Bank Reconciliations (Amber) The bank reconciliation template will be reissued and staff will be provided with instructions to ensure independent checks are detailed on the paperwork.</p>	Head of Support & Development	13.11.09
<p>School Fund Activities and Income Receipts (Amber) Procedural documentation will be updated requiring evidence to ensure pre-numbered receipts are issued, recorded and checked.</p>	Head of Support & Development	13.11.09

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Education and Social Care (Continued)

Outstanding Actions	Owner	Expected Date
Security and Banking Procedures (Amber) SSM's will review current banking arrangements and revise accordingly.	Head of Support & Development	13.11.09
Petty Cash Administration and Processing (Amber) Further training will be provided to appropriate staff.	Head of Support & Development	13.11.09

Improvement and Performance

Outstanding Actions	Owner	Expected Date
Payroll and Expenses (July 2008)		
Annual Return of Payroll information to Managers in the Services (Amber) To be reviewed as part of the data migration part of the Human Resources/Payroll system project.	Project Team/Principal Officer Payables	31.03.10*
Payroll Year End Tasks (Amber) Payroll will monitor HMRC development and progress the procurement of third party software to provide the necessary security as part of the development of the new HR/Payroll system.	Principal Officer Payables	31.03.10
Corporate Purchase Cards (September 2008)		
Adequacy of Corporate Purchase Card Policy (Amber) The Corporate Purchase Card Policy will be reviewed and updated for issues identified by this review. Appropriate consultation will be sought prior to approval.	Corporate Procurement Manager	31.12.09*
Adequacy of Corporate Purchase Card Procedures (Amber) Corporate Purchase Card procedures will be reviewed and updated to take account of the issues identified by the review.	Corporate Procurement Manager	31.12.09*

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Improvement and Performance (Continued)

Outstanding Actions	Owner	Expected Date
<p>Appropriateness of Authorisation Limits (Amber) The Corporate Procurement Team will review each cardholders monthly expenditure limit against the limit set for them by the Finance Creditors Team and where the cardholder;</p> <p>a) does not have a creditor limit then their Head of Service will be asked to set a limit for them or confirm the cardholders exclusion from the creditors system;</p> <p>b) has a monthly card limit below the creditors system limit then no further action is required;</p> <p>c) has a monthly card limit above the creditors system then the monthly limit will either be reduced or the relevant Head of Service invited to request an increase in the creditor system limit to match the monthly card limit. The Chief Financial Officer will be consulted when proposing increases in creditor system limits.</p>	Corporate Procurement Manager	To be advised*
<p>Processing of staff travel costs (Amber) The revised corporate purchase card policy and procedures will make clear how all staff travel costs are to be processed. This will involve consulting the Chief Financial Officer and Head of Organisational Development & Human Resources in order to clarify a number of issues, including;</p> <p>a) fully complying with the requirements of HM Revenues & Customs;</p> <p>b) how best to minimise the risk of fraud by specifying the method of payment (i.e. purchase card, orders or KV Pay) for each mode of transport;</p> <p>c) the need to demonstrate value for money regarding staff travel costs;</p> <p>d) the role, if any, of travel agents, whether contracted with the Council or not;</p> <p>e) the role of purchase cards in pre-booking journeys along with using the internet; and</p> <p>f) obtaining advances from Payroll when staff travel costs cannot be pre-booked and exceed an amount deemed as substantial, however defined.</p>	Corporate Procurement Manager	31.12.09*

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Improvement and Performance (Continued)

Outstanding Actions	Owner	Expected Date
<p>Organisation (Red) Information Governance and Management will form part of the corporate training programme for employees new to the Council or when employees are trained in new systems by other colleagues.</p>	Corporate Director I&P	01.04.10
<p>A comprehensive information security policy and relevant supporting policies will be produced and communicated to all staff with access to the Council's information systems.</p>	Corporate Director I&P	31.03.10
<p>Consideration will be given to establishing a clear desk policy for all staff with access to the Council's information.</p>	Corporate Director I&P	01.08.10
<p>People (Red) Security awareness will be promoted using awareness materials such as brochures, posters or web based documents and through structured education/training programmes or computer based training. Training will be made compulsory for all staff to create security positive behaviour.</p>	Corporate Director I&P	31.03.11
<p>Staff will be provided with guidance to help them understand the importance of complying with information security policies and their personal responsibilities.</p>	Corporate Director I&P	30.09.10
<p>Information governance and management responsibilities will be specified in job descriptions, or in terms and conditions of employment, including a non-disclosure/ confidentiality clause.</p>	Corporate Director I&P	30.06.10
<p>External third parties who need access to the council's information and systems will be required to sign non-disclosure/confidentiality agreements.</p>	Corporate Director I&P	01.04.10
<p>Process (Amber) Processes will be developed and implemented to strengthen the system of internal control over information governance and management. This will include:</p> <ul style="list-style-type: none"> • Developing and implementing a data/information classification system • Identifying owners for critical information and systems • Ensuring important papers and removable storage media (e.g. CDs) are protected against theft or copying, such as by locking them away and restricting access and via a clear desk policy • Investing in secure archiving facilities for appropriate hard copy records that must be retained in accordance with relevant legislation. 	Corporate Director I&P	31.03.11

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ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Inverclyde Leisure Trust Risk Management (November 2007)	Risk register & monitoring regime (Red) If ILT is to meet recognised governance standards for Risk Management, a risk identification and assessment process should be developed and work should be undertaken to develop specific Corporate and operational risk registers for the organisation. In addition a monitoring regime should be developed and implemented to support continuous management of the risks.	01.04.08 31.05.09 31.10.09	31.03.10	A risk register has now been developed at a strategic level. This was approved by the Board in May 2009. Risk workshops are being arranged to develop operational risk registers and it is anticipated that this will be complete by the end of the financial year.
SEEMIS (April 2008)	Audit Trail Reporting (Amber) The audit trail reports from the SEEMIS system should be run and reviewed on a regular basis to confirm accuracy and completeness of the file.	30.06.08	31.03.10	SEEMIS has been consulted and we have been advised that a blanket auditing solution is impractical. Auditing is provided within selected areas and any extensions would require to be discussed with SEEMIS which would attract a financial cost. The financial systems have a full audit trail. Management are currently reviewing the audit trail requirements.
SEEMIS (April 2008)	Ongoing System Development (Amber) Appropriate project management principles should be adopted, including preparation of implementation plans and project milestones in relation to the range of SEEMIS developments still to be delivered. A development plan should be put in place to link the Education IT systems such as SEEMIS to the corporate and service objectives.	30.06.08	31.03.10	Discussions are taking place on the strategic plans for SEEMIS and there are ongoing discussions with ICT & BT.

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Report	Outstanding Actions	Original Date	Revised Date	Management Comments
SEEMIS (April 2008)	<p>Formalisation of the SA Role (Amber) The service formalises the role of the system administrator providing detailed job descriptions, key tasks and responsibilities.</p> <p>Backup arrangements are made to provide adequate cover for the system administration role.</p> <p>Removal of any segregation of duties conflict that exist as result of the dual responsibilities of the current incumbent.</p>	30.06.08	31.03.10	There are ongoing discussions between Human Resources and Education to address this matter.
SEEMIS (April 2008)	<p>Business Continuity Planning (Amber)</p> <ul style="list-style-type: none"> • A Business Continuity Plan, including back up arrangements for the SEEMIS system, should be developed and documented. Supporting operational guidance should be prepared and advised to relevant staff. • Once developed, the Business Continuity Plan should be regularly tested to ensure its ongoing effectiveness and readiness. 	30.09.08	31.03.10	The preparation of a BCP for SEEMIS system will be done as part of the BCM action plan which is being overseen by the Crisis and Resilience Management team.
Trading Activities (June 2008)	<p>Customer Complaints and Satisfaction Surveys (Amber) Vehicle Management will carry out annual internal customer satisfaction survey and develop an action plan for improvement.</p>	31.10.08 31.12.08 31.03.09	31.03.10	Survey based on APSE guidance to be completed. Analysis and action will then be performed.

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Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Facilities Services (September 2008)	Retrospective Disclosure Checks (Amber) A report will need to be prepared for CMT with options in respect of retrospective checks as this will involve considerable cost to the Authority and also requirement to consult with unions.	31.12.08 30.06.09	31.12.09	This action has been delayed due to current workload of the service and requirement to carry out costing work.
Corporate Purchase Cards (September 2008)	Adequacy of Corporate Purchase Card Policy (Amber) The Corporate Purchase Card Policy will be reviewed and updated for issues identified by this review. Appropriate consultation will be sought prior to approval.	31.12.08 31.07.09	31.12.09	Due to long term staff illness this item has not been fully progressed. Temporary resource is now in place to prioritise this work.
Corporate Purchase Cards (September 2008)	Processing of staff Travel Costs (Amber) The revised corporate purchase card policy and procedures will make clear how all staff travel costs are to be processed. This will involve consulting the Chief Financial Officer and Head of Organisational Development & Human Resources in order to clarify a number of issues.	31.12.08 31.07.09	31.12.09	Due to long term staff illness this item has not been fully progressed. Temporary resource is now in place to prioritise this work.
Corporate Purchase Cards (September 2008)	Corporate Purchase Card Procedures (Amber) Corporate Purchase Card procedures will be reviewed and updated to take account of the issues identified by the review.	31.01.09 31.07.09	31.12.09	Due to long term staff illness this item has not been fully progressed. Temporary resource is now in place to prioritise this work.

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Corporate Purchase Cards (September 2008)	Appropriateness of Corporate Purchase Card Limits (Amber) The Corporate Procurement Team will review each cardholders monthly expenditure limit against the limit set for them by the Finance Creditors Team and action accordingly.	31.01.09 31.07.09 31.10.09	To be advised	Due to long term staff illness this item has not been fully progressed. Temporary resource is now in place to prioritise this work.
Libraries and Museums (December 2008)	The McLean Museum and Art Gallery: Storage Space (Amber) Incorporate a storage solution into the overall feasibility project for the refurbishment of the Watt Library and Museum.	28.02.09	30.11.09	Riverside Inverclyde have identified a storage solution at £6,000. This will be referred back to Physical Investment Services to review as part of the overall asset management strategy.
Trading Activities (June 2008)	Performance Management and Measurement (Amber) Service to continue to develop and report service standards and performance through APSE.	31.03.09	30.06.10	Issues have arising in collating some of the data and a full review is now planned.
Trading Activities (June 2008)	Non-Mainframe Systems – Vehicle Management (Amber) Vehicle Management has proposed the acquisition of a fleet management system.	31.03.09	31.12.09	The Efficiency Review was formally approved in May 2009. Approval has now been given to procure a system and a tender document is currently being drafted.
Trading Activities (June 2008)	Non-Mainframe Systems – Vehicle Management (Amber) A new fleet management system will have individual passwords, protected access with passwords changed periodically.	31.03.09	31.12.09	The Efficiency Review was formally approved in May 2009. Appropriate service standards will be developed as part of the procurement of the fleet management system.
Physical Investment Services (May 2009)	Management of Rents and Insurance Recharges (Amber) Develop a procedure for checking and authorising invoices.	30.06.09 31.08.09	To be advised	Due to resource constraints this has not been fully developed.

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Physical Investment Services (May 2009)	Management of Overdue Debtors Accounts (Amber) Strategic timetable for implementing new processes will be developed to take account of service needs.	30.06.09 31.08.09	To be advised	Due to resource constraints this has not been fully developed.
Education Control Self Assessment (October 2008)	School Funds (Amber) Procedures will be reviewed by Education HQ and School Fund committees advised where separate bank accounts are necessary.	30.06.09	31.01.10	This issue has been raised again through the themed review of School Funds Administration. Action will be taken in accordance with the agreed recommendations arising from this review.
Education Control Self Assessment (October 2008)	School Funds (Amber) Procedures will be reviewed by Education HQ and School Fund committees will be advised of signatories required.	30.06.09	31.01.10	This issue has been raised again through the themed review of School Funds Administration. Action will be taken in accordance with the agreed recommendations arising from this review.
Payroll and Expenses (July 2008)	Annual Return of Payroll information to Managers in the Services (Amber) To be reviewed as part of the data migration part of the Human Resources/Payroll system project.	31.07.09	31.03.10	Work on this is ongoing as part of the HR/Payroll system project.
Debt Recovery (June 2009)	Data Protection Act (Amber) Obtain a copy of the Debt Management Partner's Records Management Retention Policy and review to ensure it is appropriated for the Council's requirements.	31.07.09 30.09.09	30.11.09	Information has been requested from the Debt Management partner on guidance in relation to retention of records.

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Report	Outstanding Actions	Original Date	Revised Date	Management Comments
Debt Recovery (June 2009)	Sundry Debtors Report (Amber) Arrange meeting with Accountancy Services and finalise procedures and reporting mechanisms for communicating with the Services.	31.07.09 30.09.09	31.01.10	A meeting has now been held with the Chief Financial Officer and Legal Services. Procedures being finalised.
Payroll and Expenses (July 2008)	European Working Time Directive (Amber) Consideration will be given to addressing the monitoring of the hours worked by employees to demonstrate compliance with the European Working Time Directive, when the new HR/payroll system is being developed.	31.07.09	30.11.09	Priority for the project has been the first payment on 30 September. Functionality to assist in monitoring EWTD will be reviewed after the first payment has been successfully processed.
Cash and Banking (February 2009)	Management of Council Bank Accounts & Authorised Signatures (Amber) The Principal Officer (Payables) will update the authorised signatory list for Finance.	31.08.09 30.09.09	30.11.09	Procedures are being finalised. Creditors will hold scanned signatory lists on the I:Drive for Creditors reference. Originals will be retained for an agreed period within one file. Services will continue to be required to advise Creditors of any additions, amendments and deletions to the signatory lists and complete reviews will be carried out every 3-6 months.
Cash and Banking (February 2009)	Following appropriate consultation with both ICT Services and RCH regarding the underlying issues, proposals and timelines, Finance management will arrange for: <ul style="list-style-type: none"> • a review of existing cash receipting access rights on a rolling annual basis to identify leavers, those changing post and confirming existing users entitlement to access the system. This will be linked to an on-going review of cashier workstations to ensure that these are allocated appropriately. 	31.08.09	31.12.09	Due to ongoing work and upgrade testing on key systems this has been delayed. Will be prioritised for completion at end of December.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

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Cash and Banking (February 2009)	Following appropriate consultation with both ICT Services and RCH regarding the underlying issues, proposals and timelines, Finance management will arrange for: <ul style="list-style-type: none"> • A comprehensive process, supported by written procedures, which specifies how users access levels for the cash receipting system are to be authorised, created, amended and deactivated over time. This process will include confirming that each user's access level is directly related to their duties, recording job titles and a joint assessment of access levels by both Service managers and the FMS Team. 	31.08.09	31.12.09	Due to ongoing work and upgrade testing on key systems this has been delayed. Will be prioritised for completion at end of December.
Cashless Catering (June 2009)	Impact System Issues (Amber) Discussions required with ICT, prior to a procedure being introduced for the encrypting of back up media and for testing back up media.	31.08.09 31.10.09	31.12.09	This has been discussed with ICT who are currently reviewing best practice in this regard.
Cashless Catering (June 2009)	Impact System Issues (Amber) The feasibility of creating separate group passwords to the IMPACT system will be investigated with CRB Solutions to ensure segregation of duties is enforced.	31.08.09 31.10.09	31.01.10	This has been discussed with ICT who are reviewing the functionality. Relevant action will then be taken.
Cashless Catering (June 2009)	Impact System Issues (Amber) ICT will be requested to facilitate back-up media and files transmitted by email, which contain the names and dates of birth of pupils, to be encrypted.	31.08.09 31.10.09	31.01.10	ICT have been consulted and the central server is currently being piloted within Inverclyde Academy. Back up routines will be included within this.
Cashless Catering (June 2009)	Impact System Issues (Amber) Feasibility of moving to a centralised single database will be raised with ICT Service Delivery Manager.	31.08.09 31.10.09	31.01.10	ICT have been consulted and the central server is currently being piloted within Inverclyde Academy.

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Cashless Catering (June 2009)	Newark Primary School – Daily Reconciliation of Cash Received (Amber) A monitoring form will be produced for Officers to check compliance.	30.09.09	31.12.09	This has been delayed due to new structure not yet implemented.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Development of a strategic timetable for implementation of Capital Accounting module.	30.09.09	To be advised	Due to resource constraints this has not been fully developed.
Facilities Services (September 2008)	Service Level Agreement (Amber) Implementation of Facilities Service Level Agreements	31.10.09	01.04.10	Committee approval has been granted. Relevant SLAs will be in place for 1 April 2010.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Strategic timetable for development and implementation of Planned Maintenance module.	31.10.09	To be advised	Due to resource constraints this has not been fully developed.
Physical Investment Services (May 2009)	Procedures for Management of the Property Portfolio (Amber) New office manual will be drafted.	31.10.09	To be advised	Due to resource constraints this has not been fully developed.