

Report To: Audit Committee **Date:** 02.03.10
Report By: Corporate Director Improvement and Performance **Report No:** AC/04/10/PW/APr
Contact Officer: Andi Priestman **Contact No:** 01475 712251
Subject: INTERNAL AUDIT PROGRESS REPORT – 7 DECEMBER 2009 TO 5 FEBRUARY 2010

1.0 PURPOSE

- 1.1 The purpose of this report is to enable members to monitor the performance of Internal Audit, to discharge their scrutiny and performance monitoring roles and gain an overview of the overall control environment throughout the Council.
- 1.2 The Monitoring Report from 7 December 2009 to 5 February 2010 is attached as an **Appendix 1** Appendix to this report since its content is essential to the understanding of the Council's control environment.

2.0 SUMMARY

- 2.1 Three internal audits report have been finalised since the last Audit Committee meeting:
- Strategic Partnerships
 - Homelessness
 - Flexi Scheme
- 2.2 These reports contain a total of 25 recommendations, categorised as follows:

Red	Amber	Green
0	14	11

- 2.3 The fieldwork for the 2008/2009 Audit Plan is now complete and draft reports have been finalised for the remaining 2 reviews.
- 2.4 The fieldwork for the 2009/2010 Audit Plan is progressing well with progress as follows:

Stage	Number of Reports
Final Report	5
Draft Report	2
Fieldwork Complete	1
Fieldwork in Progress	4
Planning	4
To be planned	2
Total	18

3.0 RECOMMENDATIONS

- 3.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from December 2009 to January 2010.

Paul Wallace
Corporate Director
Improvement and Performance

4.0 BACKGROUND

4.1 None.

5.0 IMPLICATIONS

5.1 Legal: Relevant action plans will bring processes in line with regulatory and legislative requirements where applicable.

Finance: There are no financial implications arising from this report.

Personnel: There are no personnel implications arising from this report.

Equalities: There are no equalities issues arising from this report.

6.0 CONSULTATIONS

6.1 Relevant officers have been consulted in the preparation of this report.

7.0 LIST OF BACKGROUND PAPERS

7.1 File of completed internal audit reports: By Andi Priestman, Chief Internal Auditor.



Audit Committee Report
Report on Internal Audit Activity from 7 December 2009 to 5 February
2010

Section	Contents	Page
1	Audit work undertaken in the period	1
2	Summary of main findings from reports issued since previous Audit Committee	2-8
3	Audit Plan for 2009-2010 – progress to 5 February 2010	9
4	Ad hoc activities undertaken since the previous Audit Committee	10

1 Audit work undertaken in the period

Reports issued since last update

1.1 Detailed findings and recommendations reported to management are currently graded using the following criteria:

Red	<ul style="list-style-type: none"> • In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole. • Corrective action must be taken and should start immediately. • Overseen to completion by Corporate Management Team.
Amber	<ul style="list-style-type: none"> • In our opinion there are areas of control weakness which we consider to be individually significant but which are unlikely to affect the Council as a whole. • Corrective action must be taken (some exceptions may be agreed with IA) within reasonable timeframe. • Overseen to completion by Head of Service.
Green	<ul style="list-style-type: none"> • In our opinion the risk area is well controlled or our audit highlighted areas for minor control improvement and/or areas of minor control weakness. • Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit (IA). • Managed by service owner.

1.2 Four reports have been finalised since the August 2009 Audit Committee, which are identified below, together with a summary of the gradings of the recommendations made to management. In Section 2 we have provided a summary of the main findings from the review.

Reports finalised since previous Audit Committee	Grading			Total Recommendations
	Red	Amber	Green	
2009/2010 plan				
Strategic Partnerships	0	0	0	0
Homelessness	0	11	4	15
Flexi Scheme	0	3	7	10
Total	0	14	11	25

Work in progress on the 2009/2010 internal audit plan

1.3 The status of work in progress on the 2009/2010 internal audit plan is detailed in Section 3 of this report.

Other activities

Risk Management

1.4 Risk Management is the subject of separate reporting to Audit Committee and a full report is submitted separately.

1.5 Internal Audit Action Plan Follow Up

The current status of Internal Audit Action plans is set out as an attachment at Appendix 2 to this report.

2 Summary of main findings from reports issued since previous Audit Committee

2.1 We have provided below a summary of the key findings from the final reports issued since 4 December 2009

2009/2010 Plan

Strategic Partnerships

2.2 The key policy aim of the Local Government in Scotland Act 2003 is to enable the delivery of public services that better meet the expectations of those that use and pay for them. One of the Act's principal elements is the development of a statutory basis for Community Planning to ensure long term commitment to effective partnership working with communities.

2.3 Inverclyde Alliance, the area's Community Planning Partnership, was identified as the mechanism through which the improvement in the quality of life and wellbeing of people locally could be achieved. The Alliance Board is a formal grouping of local partners, including the Council, NHS, Police, Fire, Riverside Inverclyde, James Watt College etc, working together on shared outcomes and priorities, and promoting better collaboration in Inverclyde with regard to service delivery. The Head of Performance Management & Procurement, together with the Strategic Partnership Manager, is responsible for developing the Inverclyde Alliance Community Plan 2008-2018, which detailed a range of outcomes to be delivered through the partners within Inverclyde Alliance.

2.4 The Concordat Agreement with COSLA in 2007 established the basis for a new relationship between the Scottish Government and Local Authorities with supporting funding arrangements for 2008/09 to 2010/11. The Concordat established the concept of Single Outcome Agreements for every Council and, ultimately, Community Planning Partnerships. The Council and Inverclyde Alliance have produced their respective Single Outcome Agreement.

2.5 Local outcomes were developed from the Inverclyde Alliance Community Plan 2008-2018, based on local working knowledge and the experience of partners across the Community Planning Partnership. In turn, these were refined and incorporated in the Inverclyde Single Outcome Agreement 2009-2011. The SOA Programme Manager is responsible for co-ordinating and facilitating the process through which the SOA will be delivered. This includes supporting the Programme Board and the respective lead officers who have been given strategic responsibilities for the delivery of the outcomes.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

2.6 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key risks in relation to the programme management arrangements surrounding the SOA.

2.7 The review did not cover the following:

- It is recognised that the Council is moving to an electronic system to capture, collate and report performance information. Internal Audit will review the development of the system as a separate audit;
- In addition, we have not reviewed the following processes which have been commented on separately by Audit Scotland in the 2008/09 audit;
 - achieving Community Engagement Strategy outcomes; and
 - alignment between the SOA, Community Plan and Corporate Plan and available financial and non-financial resources.

2.8 The overall control environment opinion for this audit review was **Strong**. The review did not identify any audit issues and confirmed that:

- appropriate levels of support are given to the Alliance and SOA Programme Boards by the responsible officers;
- links between Community Plan and SOA outcomes have been reasonably defined;
- the Community Planning Partnership is following national standards in developing a joint approach to Community Engagement;
- a performance management framework has been established and regular monitoring and reporting of performance is taking place with regard to the SOA outcomes; and
- the annual SOA performance report was prepared issued on time to partners including the Scottish Government.

2.9 Homelessness

2.10 The Homelessness Service aims to help people who are homeless or worried that they may lose their home. Core functions include trying to prevent homelessness, assessing clients, managing accommodation options and resettlement work. The Service is based within the Inverclyde Centre, which also includes accommodation. During 2008/09 a total of 633 cases were assessed by the Service and for 2009/10 the net revenue budget is £765,440.

2.11 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key risks in relation to Homelessness Services. During Autumn 2008 the Scottish Housing Regulator concluded that the Council provided a 'fair' service to homeless clients within the context of housing stock transfer. The aim of this review was to compliment the work undertaken by the Regulator.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

2.12 The overall control environment opinion for this audit review was **requires improvement** due to systemic control weaknesses being identified such that some service objectives were put at significant risk. As a result of this, specific audit issues have been highlighted for the Homelessness Service as follows:

Obtaining offers of permanent accommodation from Registered Social Landlords (RSLs)

The Homelessness Service attempts to obtain offers of permanent accommodation from local Registered Social Landlords (RSLs) such as River Clyde Homes. In turn, this enables clients to move out of temporary accommodation and into permanent homes. However, the Service is experiencing on-going difficulties in obtaining enough suitable offers of permanent accommodation. There is therefore a risk that core objectives may not be achieved.

Processing Housing Benefits Income

Most homeless clients placed in temporary accommodation are eligible for Housing Benefits. As a landlord the Homelessness Service receives this income automatically via the Council's Financial Management System (FMS). However, clients' rental records within the homelessness database are updated manually every four weeks. We identified some weaknesses in these arrangements, namely:-

- that manual update exercises represent an inefficient use of staff time;
- the same officer both inputs Housing Benefits income into the database and checks clients' rental records for accuracy; and
- the total income posted to clients database records is not reconciled to the income received via FMS.

There is a risk therefore of input error which could lead to inaccurate information about rent arrears.

Estimating rental income

In order to provide temporary accommodation to clients the Homelessness Service leases properties from Registered Social Landlords such as Oak Tree Housing Association. We understand that the rental income budget of £867,890 for 2009/10 included an allowance of 15% for un-let property. This allowance has varied in the past as management sought to reach its target of leasing 100 properties and handle the refurbishment of the Inverclyde Centre. However, we were unable to obtain the working papers relating to the percentage of un-let accommodation for 2009/10. There is therefore a risk that the budget for rental income may not be accurate which could impact on the management on the overall budget.

Managing un-let properties

The Homelessness Service leases properties from Registered Social Landlords (RSLs) in order to provide temporary accommodation to clients. Every so often it is necessary to return some of these properties to the RSLs. Although arrangements are in place to manage the overall number of leased properties, there was insufficient evidence to show that lease and Council Tax payments are always being minimised. There is therefore a risk that the Service is paying for properties that are no longer required.

**2 Summary of main findings from reports issued since previous Audit Committee
(Continued)**

Managing rent arrears

The Homelessness Service concentrates on providing eligible clients with temporary accommodation and assists them to apply for Housing Benefits. Rent arrears can arise whenever tenants do not receive full Housing Benefits. Due to the financial circumstances of many clients and the Council's legal obligations to provide accommodation it is difficult to manage rent arrears. Nevertheless, we found a number of weaknesses in the management of rent arrears, namely;

- the total value of rent arrears could not be identified using the homelessness database without performing manual calculations. This is because rent accrues on a daily basis whilst Housing Benefit is paid to every fourth Sunday along with some ad hoc payments;
- the homelessness database does not enable the easy identification of rent arrears by property without recourse to manual calculations;
- very little arrears recovery action takes place;
- an approach to handling former tenants rent arrears has not been developed; and
- staff roles are unclear.

Where management of arrears is not adequate, there is a risk that the Service is subsidising those clients who do not receive full Housing Benefits and that all clients are not treated fairly and consistently.

Writing-off irrecoverable rent arrears

Some clients accumulate rent arrears when they do not receive full Housing Benefits for the temporary accommodation provided by the Homelessness Service. Due to the financial circumstances of such clients and the need to provide them with accommodation some rent arrears can become irrecoverable. Likewise, tenants could die or abandon their accommodation. Through discussions with staff, we understand that no irrecoverable rent arrears have been written-off in recent years. Also, staff roles and operating practice regarding write-offs have not been clarified or developed. Where regular write-off exercise are not performed, there is a risk that the amount owed by tenants may be over-stated.

Securing value for money on furnishing temporary accommodation

The Homelessness Service is required to provide temporary furnished accommodation for eligible clients. Up until October 2008 the Service used two contract suppliers to obtain the furniture required for the Inverclyde Centre and community based flats. However, these contracts were not renewed during October 2008 due to a communications breakdown between the Service and Corporate Procurement. However, furniture continued to be procured from the suppliers at slightly higher rates. Where contracts are not in place for services procured, there is a risk that the Service is unable to demonstrate value for money has been secured.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

Council Tax Liability within the Inverclyde Centre

The Inverclyde Centre is used to provide eligible clients with temporary accommodation. The majority of those clients are entitled to both Housing and Council Tax Benefits but only receive the former. Instead, 90% of these clients Council Tax liability is charged to the Homelessness Service and this amounted to £17,500 during 2008/09. We understand that the former Housing Service and Finance established this arrangement to minimise administration costs and awarded a 10% discount on the Council Tax liability in exchange. Income which could be claimed is therefore being forgone. Council Tax Benefit is almost fully funded by the UK Government and legitimate claims are not being processed.

Demonstrating value for money when using agency staff

The Homelessness Service is available to potential clients at any hour during the year. For historic reasons agency staff are employed to provide reception duties outside normal hours and over weekends. Since April 2009 around £19,000 has been spent on these agency staff, although in the past this expenditure was funded from a specific government grant. As expenditure on agency staff exceeds £10,000 there is a need to demonstrate value for money and compliance with relevant Council policies.

Protecting client information from loss or damage

The Homelessness Service uses a computerised database to manage clients' information. Although the database is subject to weekly back-ups we identified some weaknesses in the arrangements for protecting client data. Namely;

- the back-up disks are not checked to confirm their success;
- the back-up disks are not stored off-site in a secure Council controlled location but are currently stored within the Inverclyde Centre;
- some back-up disks are held by the software supplier to assist with resolving queries and contain full information about homelessness clients;
- a log-sheet is not kept to record the weekly back-up exercise; and
- the system resides on a local server and there are currently no business continuity arrangements in place in the event of disruption.

Single Person Dependency – Administration & Finance Officer (AFO) Post

The post of Administration & Finance Officer (AFO) is central to managing the income and expenditure of the Homelessness Service. However, recent absences have highlighted that some key tasks were not performed within a reasonable time e.g. the processing of Housing Benefits income. There is a risk therefore that the overall management of income and expenditure may be undermined if the AFO is absent for a long period of time or left the organisation.

2.13 The review identified 15 issues, 11 of which we consider to be individually significant. An action plan has been put in place to address all issues.

2 Summary of main findings from reports issued since previous Audit Committee (Continued)

2.14 Flexible Working Hours Scheme

2.15 The primary purpose of the Flexible Working Hours Scheme is to provide a more flexible system for attendance of employees and allow eligible employees the flexibility to vary the times in which they start and stop work in order to suit their personal circumstances. Notwithstanding this, the guiding and overriding principle of the Scheme is that this flexibility should be achieved without adverse affect on the efficient running of Services. It is therefore essential that flexible working hours arrangements must at all times operate in accordance with and subject to, Service requirements. The total number of weekly hours worked, therefore, should vary little from the normal contracted weekly hours and should equalise over the accounting period of 4 weeks.

2.16 The overall control environment opinion for this audit review was **Satisfactory**. However, isolated areas of control weakness were identified as follows:-

Administration of the Flexible Working Hours Schemes

A flexi supervisor has a key role to play in the administration of the flexible working hours scheme. The flexi supervisor is responsible for reviewing daily and weekly system reports and processing any adjustments required to correct errors e.g. forgotten bookings through the relevant system or completing exception reports where applicable for authorisation by the relevant line manager and processing by the system administrator.

Audit testing has identified a number of control weaknesses in the administration of the schemes, which include no evidence of review by HFX flexi supervisors on their copy system reports, some Services using the HFX system have no flexi supervisors and others have a high number in place. In addition, some Heads of Service are participating in the scheme.

Changes to Employee Records

The flexible working hours systems in operation require to be updated by the flexi supervisor/system administrator when an employee starts, leaves, transfers to another Service or changes their working hours. An exception report should be completed, authorised by the line manager and sent to the relevant flexi supervisor/system administrator for all amendments to an employees bookings and for new starts, leavers and transfers a system updates form should be completed.

Audit testing has identified a number of improvements are required in relation to the completion and recording of paperwork relating to the operation of the systems and that there is no procedure in place to remove cards or disks from leavers.

Monitoring Compliance with Policy – Lack of Line Managers Review

The Flexible Working Hours Scheme provides a more flexible system for attendance of employees and allows eligible employees to vary the times in which they start and stop work in order to suit their personal circumstances. The Scheme sets out the fundamental principles of the Scheme which must be observed. Line managers have a key role to play in relation to monitoring the working arrangements to avoid abuse of the facility and ensure service work requirements are met.

Through discussions with a number of line managers it was identified that although reports are provided by the system administrators at the end of each accounting period, detailing time credits and debits in relation to employees, these are not routinely reviewed by them to ensure compliance with the Scheme.

**2 Summary of main findings from reports issued since previous Audit Committee
(Continued)**

2.17 The review identified 10 issues, 3 of which we consider to be individually significant and an action plan has been put in place to address all issues.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 7 DECEMBER 2009 TO 5 FEBRUARY 2010**

APPENDIX 1

3. Audit Plan for 2009/2010 – Progress to 25 September 2009

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report Issued	Report Finalised	Reported to Audit Committee
Education and Social Care							
Homelessness	✓	✓	✓	✓	✓	✓	March 2010
Education – Control Self Assessment	✓	N/A					
Social Work – Control Self Assessment	✓	N/A					
Regeneration and Resources							
Fairer Scotland Fund – Monitoring Arrangements	✓	✓	✓	✓	✓	✓	January 2010
Improvement and Performance							
Strategic Partnerships – SOA PM Arrangements	✓	✓	✓	✓	✓	✓	March 2010
Treasury Management	✓	✓	✓	✓	✓		
Limited Scope – Cash and Banking	✓	✓	✓	✓	✓		
Corporate Complaints	✓	✓	✓	✓			
Limited Scope - Creditors	✓	✓	✓				
Fixed Asset Accounting	✓						
Corporate Reviews							
Flexi Scheme	✓	✓	✓	✓	✓	✓	March 2010
Travel and Subsistence	✓	✓	✓				
Corporate Procurement	✓	✓	✓				
Performance Audits							
Statutory Performance Indicators	✓	✓	✓	✓	✓	✓	October 2009
Business Assurance Reviews							
Schools Estate Strategy	✓	✓	✓				
Members Expenses	✓	✓					

4 Ad hoc activities undertaken since the previous Audit Committee

- 4.1 From time to time, management will request the assistance of Internal Audit in certain activities that are in addition to the annual Operational Plan. Examples of such activities include investigations of alleged irregularities, review of changes in system procedures etc.
- 4.2 Contingency has been made available in the Operational Plan for such ad hoc activities. Since the previous Audit Committee, ad hoc activity undertaken in the period is as follows:
- Audit/Risk management Input to the General Election Process.
 - Audit input to Information Governance and Management Working Group.

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

Summary: Section 1 Summary of Management Actions due for completion by 31/12/09

16 items were due for completion by 31 December 2009, 9 of which have been reported as completed and 7 of which have missed the deadline set by management.

Section 2 Summary of Outstanding Management Actions Plans at 31/12/09.

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

Section 3 Management Actions Outstanding at 31/12/09.

At 31 December 2009 there was a total of 48 outstanding audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 2009 there was a total of 29 of the 48 outstanding items where the agreed deadline had been missed.

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

**SUMMARY OF MANAGEMENT ACTION DUE FOR COMPLETION BY 31.12.09
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	2	1	1	
Regeneration and Resources	7	5	2	
Education and Social Care	1	1		
Improvement and Performance	6	2	4	
Total	16	9	7	

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

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF OUTSTANDING MANAGEMENT ACTION PLANS AS AT 31.12.09
SECTION 2**

ACTIONS OUTSTANDING BY SERVICE

Environment and Community Protection	
Due for completion March 2010	1
Due for completion June 2010	2
Actions outstanding	3
Regeneration and Resources	
Due for completion January 2010	2
Due for completion March 2010	3
Due for completion April 2010	2
Due for completion September 2010	2
Completion Date to be advised	6
Actions outstanding	15
Education and Social Care	
Due for completion March 2010	4
Due for completion April 2010	4
Due for completion June 2010	1
Completion Date to be advised	1
Actions outstanding	10
Improvement and Performance	
Due for completion January 2010	1
Due for completion March 2010	5
Due for completion April 2010	6
Due for completion June 2010	2
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	20
Total outstanding actions:	48

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

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>A new fleet management system will have individual passwords, protected access with passwords changed periodically.</p>	Team Leader – Vehicle Management	30.06.10*

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

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Regeneration and Resources (Continued)

Outstanding Actions	Owner	Expected Date
Facilities Services (September 2008)		
<p>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.</p>	Head of OD&HR	31.03.10*
<p>Quality Assurance – Cleaning (Amber) 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) Implementation of Facilities Service Level Agreements.</p>	Facilities Services Manager	01.04.10*
Project Management (September 2008)		
<p>Project Management Framework (Amber) The project management framework and guidelines will be rolled out across all services on a phased basis.</p>	Corporate Director R&R	30.09.10
<p>Project Management Tools (Amber) 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	30.09.10
Libraries and Museums (December 2008)		
<p>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 – to include consideration / costing of the alternative options with involvement of the Physical Investment Services.</p>	Head of Property Resources/ Facilities Management/ Head of Economic and Social Regeneration	31.01.10*

* See Analysis of Missed Deadlines at Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Regeneration and Resources (Continued)

Outstanding Actions	Owner	Expected Date
Physical Investment Services (May 2009)		
Asset Performance Reviews (Amber) Officers responsible for implementation of key functions; <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 	Asset Team Leader Senior Building Surveyor Physical Investment Services Manager	To be advised* 31.03.10 To be advised* To be advised*
Management of Rents and Insurance Recharges (Amber) Develop a procedure for checking and authorising invoices. Timetable to be developed in discussion with Internal Audit.	Asset Manager Team Leader	To be advised*
Management of Overdue Debtors Accounts (Amber) Strategic timetable for implementing new processes will be developed to take account of service needs.	Asset Manager Team Leader	To be advised*
Procedures for Management of the Property Portfolio (Amber) New office manual will be drafted.	Asset Manager Team Leader	To be advised*
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.	Facilities Services Manager	30.04.10*

* See Analysis of Missed Deadlines at Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Education and Social Care

Outstanding Actions	Owner	Expected Date
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. 	Head of Schools	30.06.10*
<p>Audit Trail Reporting (Amber)</p> <p>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.</p>	Head of Schools	31.03.10*
<p>Ongoing System Development (Amber)</p> <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*
<p>Formalisation of the System Administrator Role (Amber)</p> <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*
Cashless Catering (June 2009)		
<p>Impact System Issues</p> <p>The feasibility of creating separate group passwords to the IMPACT system will be investigated with CRB Solutions to ensure segregation of duties is enforced.</p>	Education Development Officer	30.04.10*
<p>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.</p>	Education Development Officer	30.04.10*
<p>Feasibility of moving to centralised single database has been raised with ICT Service Delivery Manager. Technical Support required from CRB.</p>	Education Development Officer	30.04.10*
Social Care – Business Support		
<p>Adequacy of Procedural Documentation (Amber)</p> <p>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

* See Analysis of Missed Deadlines at Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Education and Social Care (Continued)

Outstanding Actions	Owner	Expected Date
<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

Improvement and Performance

Outstanding Actions	Owner	Expected Date
Payroll and Expenses (July 2008)		
<p>Annual Return of Payroll information to Managers in the Services (Amber)</p> <p>To be reviewed as part of the data migration part of the Human Resources/Payroll system project.</p>	Project Team/Principal Officer Payables	31.03.10*
<p>Payroll Year End Tasks (Amber)</p> <p>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.</p>	Principal Officer Payables	31.03.10
Corporate Purchase Cards (September 2008)		
<p>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.</p>	Corporate Procurement Manager	30.04.10*

* See Analysis of Missed Deadlines at Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Improvement and Performance (Continued)

Outstanding Actions	Owner	Expected Date
<p>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.</p>	Corporate Procurement Manager	30.04.10*
<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	30.06.10*
<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	30.04.10*

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**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Improvement and Performance (Continued)

Outstanding Actions	Owner	Expected Date
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.	Principal Officer Payables	To be advised*
Debt Recovery (June 2009)		
Sundry Debtors Report (Amber) Arrange meeting with Accountancy Services and finalise procedures and reporting mechanisms for communicating with the Services.	Revenue and Benefits Manager	31.01.10*
Information Governance and Management (May 2009)		
Culture (Red) CMT to articulate its commitment to information governance and management by creating a security-positive environment and promoting information security as a critical business issue in a policy statement which is communicated to all relevant stakeholders.	Corporate Director I&P	01.04.10
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.	Corporate Director I&P	01.04.10
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.	Corporate Director I&P	31.03.10
Consideration will be given to establishing a clear desk policy for all staff with access to the Council's information.	Corporate Director I&P	01.08.10
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.	Corporate Director I&P	31.03.11
Staff will be provided with guidance to help them understand the importance of complying with information security policies and their personal responsibilities.	Corporate Director I&P	30.09.10

* See Analysis of Missed Deadlines at Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Improvement and Performance (Continued)

Outstanding Actions	Owner	Expected Date
Information governance and management responsibilities will be specified in job descriptions, or in terms and conditions of employment, including a non-disclosure/ confidentiality clause.	Corporate Director I&P	30.06.10
External third parties who need access to the council's information and systems will be required to sign non-disclosure/confidentiality agreements.	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
<p>Technology (Amber) Standards and guidance will be prepared to:</p> <ul style="list-style-type: none"> • support remote working and ensure workers do not compromise the security of any facilities to which they can be connected. • Restrict removable storage media eg CDs, memory sticks, to only allow Council approved devices to be used. • Ensure that access privileges are revoked immediately when authorised users leave the organisation. • Advise staff what to do in the event of a security breach. • Ensure that for new system implementations, an information governance review will form part of the testing and go-live sign off. 	Corporate Director I&P	31.03.11
Consideration will be given to establishing a dedicated information security function as part of the Future Operating Model which has council-wide responsibility for promoting and co-ordinating information security across the council, developing information security policies/guidelines, providing expert advice, investigating major information security incidents and conducting security awareness programmes.	Corporate Director I&P	31.03.10

* See Analysis of Missed Deadlines at Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
MANAGEMENT ACTIONS OUTSTANDING AS AT 31.12.09**

SECTION 3

Improvement and Performance (Continued)

Outstanding Actions	Owner	Expected Date
Statutory Performance Indicators (September 2009)		
<p>Errors identified in the SPI Information (Amber) The procedures for production of each of the indicators that gave rise to errors in 2008/09 will be reviewed to ensure they are sufficient to prevent recurrence of the error.</p> <p>Arrangements will be put in place to ensure that information used to compile SPIs is independently reviewed by an appropriate officer prior to sign-off of the indicator by the Head of Service. This will include formal sign-off by the preparer and checker of the information.</p> <p>Explicit guidance will be issued to those checking the SPIs detailing exactly what needs to be checked, to reinforce the fact that it is not simply an arithmetical check and that the data collected meets the definition for the indicator.</p> <p>Going forward, where an indicator is new or changed, detailed procedures will be written in advance of the data requiring to be collected. These will then be reviewed by an independent officer against the Audit Scotland guidance.</p>	<p>Head of Performance Management and Procurement</p>	<p>31.03.10</p>

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**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

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.

**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

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	30.06.10	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.
Facilities Services (September 2008)	<p>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.</p>	31.12.08 30.06.09 31.12.09	31.03.10	This action has been delayed due to current workload of the service and requirement to carry out costing work.

**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

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
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	30.04.10	This has not been progressed due to vacancy of Corporate Procurement Manager. Recruitment is now underway to fill this post.
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	30.04.10	This has not been progressed due to vacancy of Corporate Procurement Manager. Recruitment is now underway to fill this post.
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	30.04.10	This has not been progressed due to vacancy of Corporate Procurement Manager. Recruitment is now underway to fill this post.
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	30.06.10	This has not been progressed due to vacancy of Corporate Procurement Manager. Recruitment is now underway to fill this post.
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	31.01.10	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/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.

**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

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
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	30.06.10	The tender for the purchase of the Fleet Management System has been issued and it is anticipated that delivery of the system will be prior to 31.3.10. The system will then require to be populated, tested and run in tandem with our current systems to iron out any teething issues. It is anticipated that the system will be fully operational by 30.6.10.
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.
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.
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)	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.

**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

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
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	To be advised	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.
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	30.04.10	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	30.04.10	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	30.04.10	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	30.04.10	ICT have been consulted and the central server is currently being piloted within Inverclyde Academy.

**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

Report	Outstanding Actions	Original Date	Revised Date	Management Comments
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)	Quality Assurance - Cleaning (Amber) To devise a Quality Assurance System for 52 week establishments (dependent on new structure being in place).	30.09.09	31.01.10	Restructure being implemented. Quality checks will be in place and operational by 31 January 2010.
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.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Officers responsible for implementation of key functions; • input Estate Management module;	31.12.09	To be advised	Due to resource constraints this has not been fully developed.