

Report To: Audit Committee Date: 11.01.11
 Report By: Corporate Director
 Regeneration and Environment Report No: AC/04/11/AF/APr
 Contact Officer: Andi Priestman Contact No: 01475 712251
 Subject: INTERNAL AUDIT PROGRESS REPORT – 27 SEPTEMBER TO 3 DECEMBER 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 27 September to 3 December 2010 is attached as an Appendix to this report since its content is essential to the understanding of the Council's control environment. **Appendix 1**

2.0 SUMMARY

- 2.1 Two internal audit reports have been finalised since the last Audit Committee meeting:
- Non-Domestic Rates – Limited Scope Financial System Review; and
 - Housing Benefits – Limited Scope Financial System Review
- 2.2 These reports contain a total of 6 recommendations, categorised as follows:

Red	Amber	Green
0	2	4

2.4 The fieldwork for the 2010/2011 Audit Plan is progressing well, with progress as follows:

Stage	Number of Reports
Final Report	4
Draft Report	2
Fieldwork Complete	1
Fieldwork in Progress	1
Planning	3
To be planned	7
Total	18

2.5 A temporary internal auditor has been recruited and will join the team on 6 December 2010 to assist in delivery of the full plan by 31 March 2011.

3.0 RECOMMENDATIONS

3.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 27 September to 3 December 2010.

Aubrey Fawcett
Corporate Director
Regeneration and Environment

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
27 September to 3 December 2010**

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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 Three reports have been finalised since the October 2010 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 Number of Issues
	Red	Amber	Green	
2010/2011 plan				
Non-Domestic Rates – Limited Scope Financial System Review	0	2	2	4
Housing Benefits – Limited Scope Financial System Review	0	0	2	2
Total	0	2	4	6

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 27 September 2010.

Non-Domestic Rates – Limited Scope Financial System Review

- 2.2 As a property based tax business rates are calculated using the rateable values of non-domestic properties multiplied by a government set poundage less any eligible reliefs. Although non-domestic rates are levied and collected by Councils, rateable values are set by Scottish Assessors. During 2008/09 the national pooling arrangements contributed £13.533m towards total net NDR income of £31.278m. During 2010/11 the national poundage rate is 40.7 pence, with larger businesses paying 41.4p. On 1st April 2008 rateable values across Inverclyde amounted to £54.032m.
- 2.3 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 over the key risks faced by Inverclyde Council in relation to non-domestic rates.
- 2.4 The overall control environment opinion for this audit review was **Satisfactory**. Two AMBER issues were identified as follows:-

Controlling reliefs on the rates computer system (Amber)

When ratepayers meet certain pre-conditions they can receive rates relief e.g. on empty properties. A key control over ensuring that rates relief is correctly applied involves the separation of authorising and processing tasks. Through discussions with staff we understand that this control does not operate within the rates computer system, therefore reliefs could be changed without authorisation.

Managing non-domestic rates relief

Managing applications for non-domestic rates relief requires both specific information and an effective process. Some of the key controls associated with this process include holding authorised application forms and validating long-standing reliefs. Through audit testing we found that;

- although management are committed to reviewing all reliefs at least every five years this does not always happen in practice due to oversights and more urgent priorities. In addition, the current process for reviewing reliefs does not prioritise higher value reliefs; and
- the rates relief awarded to licensed sporting organisations is not being reviewed often enough given that income from bars can vary over time and reliefs are reviewed every five years.

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

- 2.5 The review identified a total of 4 issues, two of which we consider to be individually significant, and an action plan is in place to address all issues by 31 December 2010.
- 2.6 **Housing Benefit Review**
- 2.7 Inverclyde Council administers the Housing Benefit system on behalf of the Department for Works and Pensions (DWP) in accordance with the Housing Benefit Regulations 2006. The Benefits Service has a statutory requirement to deliver safe and secure housing benefits to Inverclyde residents. Furthermore, the Service has a wider strategic role to play in implementing national policy and keeping up to date with changes in legislation.
- 2.8 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 housing benefits and ensuring compliance with the Housing Benefit Regulations 2006.
- 2.9 The audit did not include a review of the Customer Service Centre's scanning and indexing process, neither did it consider Housing Benefits' fraud prevention and detection systems, the debt recovery process or the annual subsidy claim, as these will be subject to a separate Internal Audit review or have been reviewed by the Council's External Auditors.
- 2.10 The overall control environment opinion for this review was **Strong**. Two GREEN issues were identified including the formalisation of a service level agreement between Housing Benefits and the Customer Service Centre and improvements to existing procedural documentation.
- 2.11 The review identified a total of 2 issues, neither of which we consider to be individually significant and an action plan is in place to address these issues by 31 March 2011.

3. Audit Plan for 2010/11 – Progress to 3 December 2010

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report Issued	Report Finalised	Reported to Audit Committee
Risk-Based Reviews							
Freedom of Information Arrangements	✓	✓	✓	✓	✓		
Transfer of Community Facilities to ILT	✓	✓	✓	✓			
Waste Management	✓	✓	✓	✓	✓		
Community Learning and Development	✓	✓					
Building Standards	✓						
Limited Scope Financial System Reviews							
Non-Domestic Rates	✓	✓	✓	✓	✓	✓	January 2011
Housing Benefit	✓	✓	✓	✓	✓	✓	January 2011
HR/Payroll Administration	✓	✓	✓				
Performance Reviews							
Statutory Performance Indicators	✓	N/A	✓	✓	✓	✓	October 2010
Mailroom Services and Postages	✓	✓	✓	✓	✓	✓	August 2010
Regularity Audits							
Control Self Assessment - Education	✓	✓					
Corporate Governance							
SSIFC 2009/10	Input provided by CIA.						
Projects/Key Change Initiatives							
General Election Process	Input provided by CIA.						
Operating Model	Input provided by CIA.						
Information Governance and Management	Input provided by CIA.						

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 input to Information Governance and Management Working Group.
 - Audit input to Operating Model – Transactional Shared Services – Future Process Mapping.
 - Providing input to FOI requests as appropriate.

5 Special Investigations

- 5.1 One investigation report was finalised in the period since the October Audit Committee which is attached at Appendix 3.

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
AT 31 OCTOBER 2010

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

4 items were due for completion by 31 October 2010, 3 of which have been reported as completed by management and action in relation to 1 item has been revised.

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

At 31 October 2010 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Management Actions Outstanding at 31/10/10

At 31 October 2010 there was a total of 63 outstanding audit action points.

Section 4 Analysis of Missed Deadlines

At 31 October 2010 there was a total of 26 of the 63 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 31.10.10

SECTION 1

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Regeneration & Environment	0	0	0	0
Education & Communities	1	1	0	0
Community Health & Care Partnership (CHCP)**	1	0	0	1
Organisational Improvement & Resources	2	2	0	0
Total	4	3	0	1

* 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 (RED AND AMBER ONLY)**

SUMMARY OF OUTSTANDING MANAGEMENT ACTION PLANS AS AT 31.10.10

SECTION 2

ACTIONS OUTSTANDING BY DIRECTORATE

Regeneration and Environment	
Due for completion December 2010	8
Due for completion March 2011	3
Actions outstanding	11
Education and Communities	
Completion date to be advised	2
Actions outstanding	2
Community Health and Care Partnership	
Due for completion December 2010	4
Due for completion January 2011	1
Due for completion March 2011	3
Completion date to be advised	3
Actions outstanding	11
Organisational Improvement and Resources	
Due for completion November 2010	6
Due for completion December 2010	11
Due for completion January 2011	2
Due for completion February 2011	2
Due for completion March 2011	4
Due for completion March 2012	4
Completion Date to be advised	10
Actions outstanding	39
Total outstanding actions:	63

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MANAGEMENT ACTIONS OUTSTANDING AS AT 31.10.10**

SECTION 3

Regeneration and Environment

Outstanding Actions	Owner	Expected Date
Inverclyde Leisure Trust Risk Management (Nov 2007)		
<p>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.</p>	Chief Executive, Inverclyde Leisure	31.03.11*
Trading Activities (June 2008)		
<p>Customer Complaints and Satisfaction Surveys (Amber) Vehicle Management will carry out annual internal customer satisfaction survey and develop action plan for improvement.</p>	Team Leader – Vehicle Management	31.12.10*
<p>Performance Management and Measurement (Amber) Service to continue to develop and report service standards and performance through APSE.</p>	Team Leader – Vehicle Management	31.12.10*
<p>Non-Mainframe Systems – Vehicle Management (Amber) A new fleet management system will have individual passwords, protected access with passwords changed periodically.</p>	Team Leader – Vehicle Management	31.12.10*
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&E	31.03.11*
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; 	Asset Manager Team Leader	31.12.10*
<ul style="list-style-type: none"> • strategic timetable for development and implementation of Planned Maintenance module; 	Property Assets Manager	31.12.10*
<ul style="list-style-type: none"> • development of a strategic timetable for implementation of Capital Accounting module 	Property Assets Manager	31.03.11*

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SECTION 3

Regeneration and Environment (Continued)

Outstanding Actions	Owner	Expected Date
Members Expenses (November 2010)		
Members Vehicle Documentation (Amber)		
<p>All Members' will be asked to supply a copy of their certificates of motor insurance, which covers their vehicle being used for business purposes, if they use their vehicle whilst undertaking approved Council duties.</p> <p>No reimbursement of car mileage expenses will be made where a Member has not submitted all appropriate vehicle documentation.</p>	Member Services Manager	31.12.10
<p>Validity and Completeness of Claims Processed (Amber) Members' services will ensure that Members' have the current versions of telephone claim forms.</p>	Member Services Manager	31.12.10
<p>Recovery of VAT when booking overnight accommodation All bookings for accommodation will be made by Members' Services to ensure the best corporate rates are obtained and the VAT element of the invoice can be reclaimed.</p>	Member Services Manager	31.12.10

Education and Communities

Outstanding Actions	Owner	Expected Date
SEEMIS (April 2008)		
<p>Formalisation of the System Administrator Role (Amber) Back up arrangements are made to provide adequate cover for the system administration role.</p>	Head of Schools	To be advised*
Education Control Self Assessment (June 2010)		
<p>Use of personal non-encrypted USB storage devices (Red) This issue is currently under consideration as part of Information Governance and Management workshops which representatives from Education actively participate in.</p> <p>Interim guidance is being prepared on the use of USB Memory Devices within schools and it is intended that this will be in place for the start of the 10/11 term.</p>	Corporate Director Education and Communities	To be advised

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SECTION 3

Community Health & Care Partnership

Outstanding Actions	Owner	Expected Date
Social Care – Business Support (July 2009)		
<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>	Business Support Manager	To be advised*
Homelessness (January 2010)		
<p>Managing rent arrears – (Amber) Management to examine the costs and benefits of updating homelessness database, identify new clients who do not receive full Housing Benefits, decide how any arrears should be managed at an early stage and ensure that the responsible Accommodations Officer will work jointly with client Support worker to identify those clients with highest level of arrears. An overall procedure highlighting areas of responsibility should also be introduced.</p>	Assistant Homelessness Service Manager/ Acting Service Manager	31.12.10
<p>Writing-off irrecoverable rent arrears – (Amber) Management will review current arrears position and consider write off.</p> <p>Management will consider processes and procedures for monitoring bad debts and introduce a system for write offs.</p>	Assistant Homelessness Service Manager/ Acting Service Manager	31.12.10*
<p>Securing value for money on furnishing temporary accommodation – (Amber) Management working with Corporate Procurement regarding contracts for furnishing temporary accommodation.</p> <p>On completion of tendering process, mechanism to be introduced ensuring re-tendering commences in advance of contract expiry dates.</p>	Assistant Homelessness Service Manager/ Acting Service Manager	31.01.11*
<p>Council Tax liability within the Inverclyde Centre (Amber) Service Manager (Business Services) and Assistant Service Manager (Homelessness) to meet Revenues and Benefits Manager to seek a resolution to the issue of Homelessness Service meeting council tax liability of clients within Inverclyde Centre.</p>	Acting Service Manager	31.12.10

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SECTION 3

Community Health & Care Partnership

Outstanding Actions	Owner	Expected Date
Homelessness (January 2010)		
<p>Demonstrating value for money when using agency staff (Amber) A review of the staff structure has taken place and a proposed restructure is currently being considered.</p> <p>Management will consult Corporate Procurement and, where appropriate Legal Services, to seek an interim solution regarding use of agency staff.</p>	Corporate Director CHCP	31.03.11*
<p>Protecting client information from loss or damage (Amber) Management to discuss with ICT and consider full integration with SWIFT.</p>	Acting Service Manager/AFO	31.12.10*
Social Work Control Self Assessment (August 2010)		
<p>Use of personal non-encrypted USB memory sticks - (Amber) Social Work should continue to build upon progress to date in this area, ensuring that use of unencrypted devices ceases across service areas and that data currently being stored on such devices is transferred back to the network drive.</p> <p>Furthermore the requirement for mobile working should be discussed with ICT and appropriate solutions put in place.</p>	Corporate Director CHCP	To be advised
<p>Breach of Copyright legislation – (Amber) Social Work services should cease all copying of books, magazines, journals and digital publications until a suitable licence is obtained from the Copyright Licensing Agency (CLA) to cover the service.</p> <p>This issue should be raised and discussed with Legal and Democratic Services to ensure most appropriate course of action is taken.</p> <p>Requirement for copyright and data protection training to be escalated to OD&HR. This training should also form part of any subsequent induction programme for newly appointed employees.</p>	Corporate Director CHCP	To be advised*

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Community Health & Care Partnership (Continued)

Outstanding Actions	Owner	Expected Date
Social Work Control Self Assessment (August 2010)		
Failure to comply with Council Inventory Procedures - (Amber) All establishments to ensure items of value (£100 or greater) are securely marked with engraving or invisible with engraving or invisible marker detailing location, postcode and property of Inverclyde Council in line with Council inventory procedures.	Service Managers	31.03.11
For newly acquired items, establishments should check manufacturer documentation prior to making any secure markings to equipment to ensure any warranty or guarantee is not invalidated.	Service Managers	31.03.11

Organisational Improvement & Resources

Outstanding Actions	Owner	Expected Date
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.	Head of OD, HR and Performance	To be advised*
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	30.11.10*
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	30.11.10*

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Organisational Improvement & Resources (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> <p>d) 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>e) has a monthly card limit below the creditors system limit then no further action is required;</p> <p>f) 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	30.11.10*

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Processing of staff travel costs (Amber)		
<p>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	30.11.10*
Information Governance and Management (May 2009)		
<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> <p>Consideration will be given to establishing a clear desk policy for all staff with access to the Council's information.</p>	Corporate Director OI&R	To be advised*
<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> <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> <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 OI&R	To be advised*
	Corporate Director OI&R	31.03.11
	Corporate Director OI&R	To be advised*
	Corporate Director OI&R	To be advised*

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Information Governance and Management (May 2009)		
<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 OI&R	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 OI&R	31.03.11

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Information Governance and Management (May 2009)		
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 OI&R	To be advised
Cash and Banking (February 2010)		
Security arrangements at Wallace Place Contact Centre (Amber) Management will prepare action plan to; <ul style="list-style-type: none"> • Ensure Wallace Place CCTV and panic alarms are correctly positioned and fit for purpose. • Examine the installation of cash collection drawers that open when new transactions commence on cash receipting system. 	Customer Services Manager	31.03.12
Travel and Subsistence (June 2010)		
Compliance with Workplace Transport and Occupational Road Risk Policy (Amber) All services will ensure they fully comply with the Workplace Transport and Occupational Road Risk Policy and that on an annual basis they receive from every employee using their own vehicle on council business the following; <ul style="list-style-type: none"> • completed driver's risk assessment form • completed driver's declaration form • driving licence, valid for the category of vehicle they are driving • their insurance certificate which must specifically include business cover • MOT certificate, if applicable 	All Heads of Services	To be advised*

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SECTION 3

Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Travel and Subsistence (June 2010)		
<p>Value for Money – Mileage Claims (Amber) A review will be undertaken into current operation of the travel and subsistence scheme to determine if it is efficient and economic in terms of the annual costs. Alternative methods of transport require to be considered by all services with high mileage users, for example;</p> <ul style="list-style-type: none"> • pooled cars, where cheaper fuel can be supplied by the councils in house arrangements, • the use of public transport, • innovative and alternative working practices 	All Heads of Services	To be advised*
<p>Value for Money – Mileage Claims (Amber) The anomaly in the mileage rates where teachers are paid a higher rate will be further investigated and a common approach adopted which uses the Inland Revenue rate of 40p per mile to ensure that all employees are treated fairly and equitably.</p>	HR Manager (Organisational Development)	31.12.10
Fixed Asset Accounting (June 2010)		
<p>Single Person Dependency (Principal Accountant – Exchequer) – (Amber) Cross-training within the Accountancy team will be undertaken as required in relation to the Logotech system and associated accounting requirements to overcome single person dependency in completion of financial year end tasks and finalisation of accounts.</p>	Principal Accountant (Exchequer)	30.11.10

**INVERCLYDE COUNCIL INTERNAL AUDIT
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MANAGEMENT ACTIONS OUTSTANDING AS AT 31.10.10**

SECTION 3

Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Corporate Complaints (June 2010)		
<p>Recording of Complaints – (Amber) Management will develop and implement Intelligent eForms as a corporate solution to capturing customer contact in a consistent manner with drop down facility to select type of contact e.g. request for service, complaint, compliment or comment.</p> <p>In conjunction with the above, steps will be taken to ensure the inform@inverclyde.gov.uk mailbox will be channelled through the customer contact centre.</p> <p>Management will develop and implement a corporate process for recording of complaints including complainant name, nature/type of complaint, description, timescale for responses, actual response dates, stages of complaint etc. These procedures will then be developed for rolling out to services.</p>	<p style="text-align: center;">Head of Customer Service and Business Transformation</p> <p style="text-align: center;">Customer Service Manager</p> <p style="text-align: center;">Customer Service/ Corporate Communications Manager</p>	<p>30.01.11</p>
<p>Reporting of Complaints – (Amber) Procedures will be developed, documented and implemented for reporting of complaints to P&R committee.</p> <p>This will include the total number of complaints received, the stage of complaints received and the percentage of complaints responded to within agreed timescales.</p>	<p>Customer Service/ Corporate Communications Manager</p>	<p>30.01.11</p>
Procurement Compliance (September 2010)		
<p>Corporate Procurement Resource – (Red) As part of the Strategic Procurement Framework a designated procurement officer model will be implemented which will ensure that only employees on an agreed list will be licensed to make procurement/contract decisions for the services/directorates.</p>	<p>Chief Financial Officer/Corporate Procurement Manager</p>	<p>31.12.10</p>
<p>Procurement Management Information – (Red) Management will implement a short term MI improvement program to include a complete contracts database, YTD spend by supplier reporting and commodity analysis.</p>	<p>Head of Legal and Democratic Services/ Corporate Procurement Manager</p>	<p>To be advised</p>
<p>Future reporting to P&R Committee will include some benchmarking analysis.</p>	<p>Corporate Procurement Manager</p>	<p>30.11.10</p>

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Organisational Improvement & Resources (Continued)

Outstanding Actions	Owner	Expected Date
Procurement Compliance (September 2010)		
<p>Maintenance of Approved Supplier Lists – (Amber) Management will review the need for current Standing Restricted List. Relevant action will then be taken.</p>	Head of Legal and Democratic Services/ Corporate Procurement Manager	31.12.10
<p>Corporate Procurement General/Contract Management – (Amber) Management will make full use of the procurement contracts database to plan future work and identify opportunities to both aggregate demand internally and with others as opportunities arise.</p>	Corporate Procurement Manager	28.02.11
<p>Management will issue corporate guidance to all Service Managers and Contract Administrators on how Council contracts are to be managed and delivered.</p>	Corporate Procurement Manager	31.03.12
<p>Designated Procurement Officers will form a network to ensure consistency and adherence to Corporate policies/procedures.</p>	Corporate Procurement Manager	31.12.10
<p>A procurement practitioner operational group will be established.</p>	Corporate Procurement Manager	31.12.10
<p>Corporate Procurement in conjunction with Legal Services will develop tender award criteria, including weightings that services should follow in relation to the tender process. Best practice available from Scottish Government should be considered when developing the guidance. This will then be communicated to all Heads of Service for dissemination to those responsible for tendering of goods and services.</p>	Corporate Procurement Manager)/Head of Legal and Democratic Services	31.12.10

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Outstanding Actions	Owner	Expected Date
Procurement Compliance (September 2010)		
<p>Education Procurement (DMR Framework/process compliance) – (Amber) Management will re-engineer procurement processes and associated systems in line with the Operating Model.</p> <p>Management will establish a procurement action plan to be used to test services adherence to policy, practices and in relation to Standing Orders, Financial Regulations and the Corporate Procurement Manual.</p>	<p>Chief Financial Officer/Head of Customer Service and Business Transformation</p>	<p>31.03.12</p> <p>31.03.12</p>
<p>Standing Orders Relating to Contracts – (Amber) Legal and Corporate Procurement team will undertake an assessment on the appropriate monetary level at which to set the exemption threshold for contract tendering requirements within the terms of the Standing Orders Relating to Contracts.</p> <p>Legal and Corporate Procurement team should coordinate the redrafting of the existing Standing Orders relating to Contracts document to reflect this and other changes, with input from Services as to the impact of the changes to their operational workloads.</p>	<p>Head of Legal & Democratic Services/ Corporate Procurement Manager</p>	<p>31.12.10</p> <p>31.12.10</p>
<p>Scotland Excel Procurement Services – (Amber) Management will communicate the issues identified to Scotland Excel relationship management team.</p>	<p>Corporate Procurement Manager</p>	<p>31.12.10</p>
<p>Environmental Services (Waste Disposal contract) – (Amber) Review the overall arrangements in place for the provision of Recycling services within Inverclyde.</p>	<p>Head of Environmental and Commercial Services</p>	<p>28.02.11</p>

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SECTION 3

Outstanding Actions	Owner	Expected Date
Procurement Compliance (September 2010)		
<p>Scotland Excel Contracts V Best Value/VFM – (Amber) Management will develop and communicate a database of collaborative and one off contracts for use by the Council. The database will stipulate whether it is a collaborative contract and which body. A policy will also be developed to set out process to be followed each time there is an opportunity to buy from a collaborative contract.</p> <p>Management will develop a range of collaborative contracts with neighbouring Councils but only where there is clear evidence that benefits will provide a return on the time invested.</p>	<p style="text-align: center;">Head of Legal and Democratic Services/ Corporate Procurement Manager</p> <p style="text-align: center;">Corporate Procurement Manager</p>	<p style="text-align: center;">31.03.11</p> <p style="text-align: center;">To be advised</p>
Non Domestic Rates (November 2010)		
<p>Controlling reliefs on the rates computer system - (Amber) Management will introduce quarterly sample checks of those rates accounts which receive more than £5,000 of relief. These checks will confirm that reliefs have been properly authorised. A summary record of these sample checks will also be maintained.</p> <p>Managing non-domestic rates relief - (Amber) Management will prioritise within the rates relief review process the highest 25% of reliefs by value for each category of relief. Namely high value reliefs will generally be reviewed before low value reliefs. Also the review process will be more carefully monitored to ensure reliefs are not omitted due to oversights.</p> <p>In addition management will;</p> <ul style="list-style-type: none"> • request from licensed sporting organisations up to date financial information, regarding income from bars every three years in order to recalculate rates relief. The timetable for managing reliefs will reflect this change. • Confirm that the formula used within the rates computer system to calculate relief for licensed sporting organisations agrees to the relevant legislation • Remind all staff involved with non-domestic rates about the importance of filing with the aim of reducing risk of application forms being unavailable when queries arise. 	<p style="text-align: center;">Principal Revenues Officer</p> <p style="text-align: center;">Principal Revenues Officer</p>	<p style="text-align: center;">31.12.10</p> <p style="text-align: center;">31.12.10</p>

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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>	<p>01.04.08 31.05.09 31.10.09 31.03.10 31.05.10</p>	31.03.11	Risk Management training has been undertaken by the Senior Management Team (SMT). Risk registers will be now be developed for relevant facilities and self assessment process put in place and a reporting process will be put in place on an annual basis to the Board as part of the SSIFC process.
SEEMIS (April 2008)	<p>Formalisation of the SA Role (Amber)</p> <p>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>30.06.08 31.03.10</p>	To be advised	<p>Development Officer now in place. Job descriptions, remits and responsibilities to be discussed and reviewed.</p> <p>New team member being trained in SEEMIS process to ensure back up arrangements are in place.</p>
Trading Activities (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>	<p>31.10.08 31.12.08 31.03.09 31.03.10</p>	31.12.10	Survey based on APSE guidance to be completed. Survey and action plan to be completed for 30.09.10. Analysis will then be performed.
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>	<p>31.12.08 30.06.09 31.12.09 31.03.10 31.08.10</p>	To be advised	A report has been prepared and presented to CMT in relation to PVG Legislation which comes into force in February 2011. This will introduce the requirement for checks on relevant staff on an ongoing basis from February 2012.

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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	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.
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	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.
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	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.
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	30.11.10	Action plan has been reviewed by new Corporate Procurement Manager and dates have been revised in line with the Strategic Procurement Framework.
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	31.12.10	Issues have arising in collating some of the data and a full review is now planned.

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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	31.12.10	New fleet management system will not be in place until September 2010 and not fully operational until Spring 2011.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Development of a strategic timetable for implementation of Capital Accounting module.	30.09.09	31.03.11	This will be reviewed and developed as part of the IFRS Project.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Officers responsible for implementation of key functions; • input Estate Management module;	31.12.09 30.06.10 30.09.10	31.12.10	New Property Asset Manager is in place and PAMIS development is being reviewed.
Homelessness (January 2010)	Protecting client information from loss or damage (Amber) Management to discuss with ICT and consider full integration with SWIFT.	31.03.10 30.06.10	31.12.10	Initial discussions have taken place with ICT. Follow up meetings are required to progress this issue.
Homelessness (January 2010)	Securing value for money on furnishing temporary accommodation – (Amber) Management working with Corporate Procurement regarding contracts for furnishing temporary accommodation. On completion of tendering process, mechanism to be introduced ensuring re-tendering commences in advance of contract expiry dates.	30.04.10 30.09.10	31.01.11	Revised completion date 31 January 2011, partially completed however committee approval is required for new contracts.
Information Governance and Management (May 2009)	People – (Red) External third parties who need access to the council's information and systems will be required to sign non-disclosure/confidentiality agreements.	30.04.10	To be advised	This is being led by the people sub group. Action plan being developed to progress this area.

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Information Governance and Management (May 2009)	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.	30.04.10	To be advised	This is being led by the People Sub-Group. Action plan being developed to progress this area.
Social Care – Business Support (July 2009)	Adequacy of Financial Information – (Amber) The requirement for implementation of SWIFT Financials module will be discussed at the Social Work management team. Relevant action will then be taken to formalise a project for implementation.	30.04.10	To be advised	Due to the restructure, this item has not yet been progressed. This will be discussed at a future SWMT meeting.
Information Governance and Management (May 2009)	People (Red) Information Governance and management responsibilities will be specified in job descriptions, or within terms and conditions of employment. This will include a non-disclosure/confidentiality clause.	30.06.10	To be advised	This is being led by the People Sub-Group. Action plan being developed to progress this area, including input to the Code of Conduct for Employees.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) Officers responsible for implementation of key functions; strategic timetable for development and implementation of Planned Maintenance module	31.07.10	31.12.10	PAMIS development is under review by the Property Assets Manager. This will include prioritisation of planned maintenance module.
Information Governance and Management (May 2009)	Organisation – (Red) Consideration will be given to establishing a clear desk policy for all staff with access to the Council's information.	31.08.10	To be advised	This is being led by the Culture/ Organisation Sub-Group. Action plan being developed to progress this area.

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Homelessness (January 2010)	<p>Writing-off irrecoverable rent arrears – (Amber) Management will review current arrears position and consider write off.</p> <p>Management will consider processes and procedures for monitoring bad debts and introduce a system for write offs.</p>	30.09.10	31.12.10*	Delays encountered due to staff absence and changes in duties as part of restructure.
Homelessness (January 2010)	<p>Demonstrating value for money when using agency staff (Amber) A review of the staff structure has taken place and a proposed restructure is currently being considered.</p> <p>Management will consult Corporate Procurement and, where appropriate Legal Services, to seek an interim solution regarding use of agency staff.</p>	30.09.10	31.03.11	Delays encountered due to staff absence and changes in duties as part of restructure. Committee approval also required.
Travel and Subsistence (June 2010)	<p>Compliance with Workplace Transport and Occupational Road Risk Policy (Amber) All services will ensure they fully comply with the Workplace Transport and Occupational Road Risk Policy and that on an annual basis they receive from every employee using their own vehicle on council business the following;</p> <ul style="list-style-type: none"> • completed driver's risk assessment form • completed driver's declaration form • driving licence, valid for the category of vehicle they are driving • their insurance certificate which must specifically include business cover • MOT certificate, if applicable 	30.09.10	To be advised	This is now in place for the majority of services but has still to be implemented by Property and Social Work.

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Travel and Subsistence (June 2010)	<p>Value for Money – Mileage Claims (Amber) A review will be undertaken into current operation of the travel and subsistence scheme to determine if it is efficient and economic in terms of the annual costs. Alternative methods of transport require to be considered by all services with high mileage users, for example;</p> <ul style="list-style-type: none"> • pooled cars, where cheaper fuel can be supplied by the councils in house arrangements, • the use of public transport • innovative and alternative working practices 	30.09.10	To be advised	This has been considered by the majority of services. This remains outstanding for Social Work.
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>	30.09.10	31.03.11	Training being evaluated through E-learning package provided via Clyde Valley Consortium. This will be rolled out to staff from January 2011.

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Social Work Control Self Assessment (August 2010)	<p>Breach Of Copyright Legislation (Amber) Social Work services to cease all copying of books, magazines, journals and digital publications until a suitable licence is obtained from the Copyright Licensing Agency (CLA) to cover the service.</p> <p>Issue of copyright should be raised and discussed with Legal and Democratic Services to ensure most appropriate course of action is taken.</p> <p>Requirement for copyright and data protection training to be escalated to OD& HR. This should also form part of any future induction programme setup for newly appointed employees.</p>	31.10.10	To be advised	Due to other priorities, this has not yet been progressed by the Service.

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Corporate Communications & Public Affairs	1
Corporate Director Community Health & Care Partnership	1
Corporate Director Education & Communities	1
Corporate Director Organisational Improvement & Resources	1
Chief Financial Officer	2
Head of Customer Service & Business Transformation	1
Corporate Director Regeneration & Environment	1
Head of Legal & Democratic Services	1
J Douglas/J Hamilton, Legal & Democratic Services	1
N Duffy, Legal & Democratic Services	1
Chief Internal Auditor	1
Audit Scotland	1
File Copy	1

TOTAL **35**

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TOTAL **10**