

Report to: **Audit Committee** **Date:** **10 January 2012**
Report By: **Corporate Director Regeneration & Environment** **Report No:** **AC/35/12/AF/APr**
Contact Officer: **Andi Priestman** **Contact No:** **01475 712251**
Subject: **Internal Audit Progress Report – 26 September to 2 December 2011**

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 26 September to 2 December attached as an Appendix to this report since its content is essential to the understanding of the Council's control environment. **Apx one**

2.0 SUMMARY

- 2.1 Two internal audit report have been finalised since the last Audit Committee meeting:
- Statutory Performance Indicators 2010/11
 - Elderly Care Payments
- 2.2 These reports contain a total of 8 issues, categorised as follows:

Red	Amber	Green
0	2	6

- 2.3 The progress on the 2011/12 is as follows:

Stage	Number of Reports
Final Report	2
Draft Report	5
Fieldwork Complete	0
Fieldwork in Progress	2
Planning	3
Not started	3
Total	15

3.0 RECOMMENDATIONS

- 3.1 It is recommended that Members agree to note the progress made by Internal Audit in the period from 26 September to 2 December 2011.

Aubrey Fawcett
Corporate Director Regeneration & 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
26 September to 2 December 2011**

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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 Two reports have been finalised since the October 2011 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	
2011/2012 plan				
Statutory Performance Indicators	0	0	3	3
Elderly Care Payments	0	2	3	5
Total	0	2	6	8

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 26 September 2011.

Elderly Care Payments

2.2 The Council plays a central role in enabling eligible elderly people within Inverclyde to access residential accommodation or nursing homes. This service requires a substantial financial provision, for example £9.1m has been allocated for residential nursing payments within the 2011/12 revenue budget. Such provisions represent a significant proportion of the £48.5m Health & Social Care budget for 2011/12.

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 elderly care payments.

2.4 The overall control environment opinion for this audit review was **satisfactory**. There were two AMBER issues identified as follows:

Managing clients financial assessments for elderly care

Clients who require Council funding of their “hotel” costs within care homes are required to complete financial assessments. It is important to gather accurate information when calculating the contributions due from clients and the Council. Although Social Workers play a role in organising some financial assessments they do not sign-off these forms to evidence their participation.

In addition, the vast majority of Inverclyde’s residents are UK citizens and thus entitled to funding for care provided they meet certain criteria. However, the Council’s funding obligations to care home clients who are European Union (EU) or non-EU citizens are unclear.

The financial assessment form does not explicitly cover client’s proof of identity, although the submission of State Pension award letters provides some assurance in this respect.

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

Timely payment of elderly care invoices

It is important that suppliers are paid in accordance with the national care home contract. This contract requires the submission of invoices which cover four weekly periods in order that payments are made two weeks in advance and two weeks in arrears. These invoices are dated at the midpoint of each four week period. Through audit testing we found that care home suppliers have not been set with the correct payment timeframe within the creditors system. Also, care home suppliers are not always using the correct dates on invoices resulting in early (or late) payments.

In addition, invoices received by the Payables & Income Team are scanned into FMS and allocated to Services for processing. It is important that invoices are allocated to the correct holding codes such as "SOCCC" for elderly care payments. However, we understand that these invoices are not always allocated to the correct holding code which delays checking and authorisation. This results in additional work as invoices need to be re-allocated to the correct holding code. The root cause of this situation has not been fully identified by the relevant officers.

- 2.5 The review identified a total of 5 issues, two of which we consider to be individually significant, and an action plan is in place to address all issues by 30 November 2011.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 26 SEPTEMBER TO 2 DECEMBER 2011**

APPENDIX 1

3. Audit Plan for 2011/12 – Progress to 23 September 2011

Planned Audit Cover	Planning	TOR Issued	Fieldwork in Progress	Fieldwork Complete	Draft Report	Report Finalised	Reported to Audit Committee
Risk-Based Reviews							
Elderly Care Payments	✓	✓	✓	✓	✓	✓	Jan 12
Registration Process – Births, Deaths and Marriages	✓	✓	✓	✓	✓		
Community Warden Service	✓	✓	✓	✓			
Customer Services	✓	✓					
ICT Service Desk	✓						
Limited Scope Financial System Reviews							
Council Tax	✓	✓	✓	✓	✓		
General Ledger	✓	✓	✓				
Debtors	✓	✓					
Arms Length Organisation Reviews							
Riverside Inverclyde – Governance Arrangements	✓	✓	✓	✓	✓		
Performance Reviews							
Statutory Performance Indicators	✓	N/A	✓	✓	✓	✓	Jan 12
CSA Education	✓	✓					
Corporate Governance							
SSIFC 2010/11	Input provided by CIA.						
Projects/Key Change Initiatives							
Information Governance and Management	Input provided by CIA.						
CHCP	Report at draft stage.						

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:
- Providing input to FOI requests as appropriate.

INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
AT 31 OCTOBER 2011

Summary: Section 1 Summary of Management Actions due for completion by 31/10/11

There were 5 items due for completion by 31 October 2011, of which 4 items have been reported as completed by management and action in relation to 1 item has been revised.

Section 2 Summary of Current Management Actions Plans at 31/10/11

At 31 October 2011 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 30/09/11

At 31 October 2011 there was a total of 55 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 October 2011 there was a total of 24 of the 55 audit action points where the agreed deadline had been missed.

Section 5 Summary of Action Plan Points by Audit Year

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.10.11**

SECTION 2

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	0	1	0
Community Health & Care Partnership (CHCP)**	2	2	0	0
Organisational Improvement & Resources	2	2	0	0
Total	5	3	1	0

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

In addition, one item due for completion by December 2011 has now been reported as completed by management:

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
Lack of appropriate service level agreements (Amber) The Head of Safer & Inclusive Communities will; <ul style="list-style-type: none"> • Agree a shared timetable of key tasks with both Legal & Democratic Services and Inverclyde Leisure management which aims to conclude the service level agreement and funding agreement documentation arising from the transfer of community facilities. • If necessary, obtain Committee approval for the documentation when establishing the above arrangements. 	Head of Safer and Inclusive Communities	31.12.11*

**INVERCLYDE COUNCIL INTERNAL AUDIT
 REPORT TO AUDIT COMMITTEE ON
 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
 SUMMARY OF CURRENT MANAGEMENT ACTION PLANS AS AT 31.10.11**

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Regeneration and Environment	
Due for completion December 2011	1
Due for completion January 2012	1
Due for completion March 2012	1
Due for completion June 2012	2
Total Actions	5
Community Health and Care Partnership	
Due for completion November 2011	1
Due for completion January 2012	2
Due for completion March 2012	3
Due for completion June 2012	1
Due for completion December 2012	6
Total Actions	13
Organisational Improvement and Resources	
Due for completion December 2011	3
Due for completion January 2012	1
Due for completion March 2012	11
Due for completion April 2012	1
Due for completion June 2012	1
Due for completion July 2012	2
Total Actions	19
Education and Communities	
Due for completion December 2011	17
Due for completion March 2012	1
Total Actions	18
Total current actions:	55

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Regeneration and Environment

Action	Owner	Expected Date
Project Management (September 2008)		
Project Management Framework (Amber) The project management framework and guidelines will be rolled out across all services on a phased basis.	Corporate Director R&E	31.12.11*
Physical Investment Services (May 2009)		
Asset Performance Reviews (Amber) A detailed action plan will be developed and finalised in relation to the implementation of PAMIS.	Head of Property Assets & Facilities Management	31.03.12*
Building Standards (April 2011)		
Section 29 Notices – Use of contractors (Amber) The building standards team leader will investigate the introduction of a formal contract agreement with the Council's Procurement Manager and implement arrangements to the satisfaction of the Chief Financial Officer.	Building Standards Team Leader	31.01.12
Budgetary Control (August 2011)		
Member Training & Survey Member Services will review the schedule and identify any gaps in the training records of re-elected members.	Member Services Manager	30.06.12
An email will be sent to all members reminding them of the need to comply with the Financial Strategy, identifying training events that they are required to attend and informing them that they should raise any concerns around budgetary control directly with the CFO.	Member Services Manager	30.06.12

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Community Health & Care Partnership

Action	Owner	Expected Date
Social Care – Business Support (July 2009)		
Adequacy of Financial Information (Amber) Business case will be developed to formalise a project for implementation of SWIFT Financials Module.	Corporate Director CHCP	30.06.12
Homelessness (January 2010)		
Writing-off irrecoverable rent arrears – (Amber) Management will review current arrears position and consider write off. Management will consider processes and procedures for monitoring bad debts and introduce a system for write offs which will include: (a) Submitting cases to Chief Financial Officer for write off approval in order to comply with Council Financial Regulations (b) Seeking advice from the Social Work Accountant on how to create ongoing bad debt provision to fund write offs (c) maintaining adequate records of all write off activity	Service Manager (Homelessness)	31.01.12*
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.	Service Manager (Homelessness)	31.01.12*
Protecting client information from loss or damage (Amber) Management will discuss the following actions with ICT, consider full integration with SWIFT and: (b) arrange for back-ups to be stored off-site in a secure Council controlled location which meets ICT Services approval; (c) no longer give the software supplier copies of back-ups and instead arrange with ICT Services for controlled remote access to be given to the software supplier; (f) obtain best practice advice from ICT Services regarding the business continuity issues surrounding the database, including the feasibility of moving the system to be centrally managed by ICT;	Service Manager/AFO (Homelessness)	31.03.12*

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Community Health & Care Partnership

Action	Owner	Expected Date
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 CHCP	31.12.12*
<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 CHCP	31.12.12*
<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 CHCP	31.12.12*

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Organisational Improvement & Resources

Action	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 and Performance	31.03.12*
Corporate Purchase Cards (September 2008)		
<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.</p>	Corporate Procurement Manager	31.12.11*
Cash and Banking (February 2010)		
<p>Security arrangements at Wallace Place Contact Centre (Amber) Management will prepare action plan to;</p> <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

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REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Organisational Improvement & Resources (Continued)

Action	Owner	Expected Date
Travel and Subsistence (June 2010)		
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 45p per mile to ensure that all employees are treated fairly and equitably.	HR Manager (Organisational Development)	31.03.12*
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>Head of Customer Service and Business Transformation</p> <p>Customer Services Manager</p> <p>Customer Services Manager/ Corporate Comms Manager</p>	31.07.12*
<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>	Customer Services Manager/ Corporate Comms Manager	31.07.12*

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STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
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SECTION 3

Organisational Improvement & Resources (Continued)

Action	Owner	Expected Date
Procurement Compliance (September 2010)		
<p>Corporate Procurement General/Contract Management – (Amber) 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>Education Procurement (DMR Framework/process compliance) – (Amber) Management will re-engineer procurement processes and associated systems in line with the Operating Model.</p>	Chief Financial Officer/Head of Customer Service and Business Transformation	31.03.12
<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>	Chief Financial Officer/Head of Customer Service and Business Transformation	31.03.12
Workforce Development - Appraisal Process (July 2011)		
<p>Performance Appraisal Training (Amber) The performance appraisal training course will be included as a mandatory training course for all employees who will be conducting the reviews.</p>	Alan Wilson	31.03.12
<p>the performance appraisal suite within e-Learning has courses for managers to develop the skills required to appraise employee's performance and give them positive supportive feedback. These training courses will be included as mandatory training for all employees who will be conducting the reviews.</p>	Carol Reid	31.01.12
Limited Scope Financial Review – HR/Payroll Administration (August 2011)		
<p>Separation Of Input & Authorisation Duties Within HR/Payroll (Amber) Consideration will be given to re-establishing the audit functionality and rotation of duties within the HR Team regarding the checking process.</p>	Systems Administrator	31.03.12*

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Organisational Improvement & Resources (Continued)

Action	Owner	Expected Date
Limited Scope Financial Review – HR/Payroll Administration (August 2011) (Continued)		
Report to be created for new starts/changes/leavers which will be run on periodically e.g. weekly. Data from the report will be checked against the source document.	Systems Administrator	31.03.12*
Audit report of leavers run for review within good housekeeping exercise.	Systems Administrator	31.03.12*
HR/payroll will review the process for updating in-year tax code changes.	Principal Officer (Payables)	31.12.11
HR/Payroll Computer System – Managing A Single Person Dependency (Amber) The new HR/Payroll system needs to be established as a production system rather than a project under implementation. This involves the following steps; 1) identify tasks currently carried out by the Database Analyst (DBA) and HR/Payroll Team; 2) align relevant tasks to DBA and HR/Payroll Team; 3) transfer suitable tasks to HR/Payroll Team, including staff training where required; 5) establish Servicedesk processes for requesting technical input. This would result in the “ownership” of the system being taken on by the service and allow ICT staff to formalise support for this system in the same way as other Council applications. Part of the Internal audit recommendation means that the HR/Payroll technical duties will be spread across a number of staff.	Head of OD, HR and Performance	31.03.12*
HR/Payroll Computer System – Managing A Single Person Dependency (Amber) System allows passwords to expire after a specific number of days in the same manner as network logins. Recommend Systems Administrator sets expiry period of 42 days.	Head of OD, HR and Performance	31.12.11*
Adequacy Of System Updates Testing (Amber) Payroll already retains evidence of upgrade testing. This issue relates solely to changes to PAYE Tax/NIC levels. Payroll will retain evidence of testing in relation to HMRC legislation.	Payroll Supervisor	30.04.12*

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REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Organisational Improvement & Resources (Continued)

Action	Owner	Expected Date
Limited Scope Financial Review – HR/Payroll Administration (August 2011) (Continued)		
Managing Key Data Within The HR/Payroll Computer System Service Managers have read only access and reporting from CHRIS21. They are responsible for employee existence checks and this will be highlighted to them by email.	HR Managers (Operations)	31.12.11
Budgetary Control (August 2011)		
Member Training & Survey Following the 2012 election, the Chief Financial Officer (CFO) will provide Member Services (MS) with a schedule of training events that members are required to attend to comply with the Financial Strategy.	Chief Financial Officer	30.06.12

Education and Communities

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
Lack of appropriate risk management arrangements – (Amber) Inverclyde Leisure management will; <ul style="list-style-type: none"> • Identify and record the operational risks associated with community facilities, including any unaddressed risks stemming from the transfer process. • Ensure that the above exercise includes appropriate input from the Community Facilities Team Leader and adequate consultation with the Head of Safer & Inclusive Communities. • Allocate community facilities risks between Inverclyde Leisure and the Council in an agreed manner. 	Chief Executive ILT	31.12.11
Completeness of performance management arrangements – (Amber) Inverclyde Leisure management will fully develop its processes for reporting on community facilities by including sufficient coverage of the facilities within the 2010/11 annual report and accounts.	Chief Executive ILT	31.12.11

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REPORT TO AUDIT COMMITTEE ON
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CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Education and Communities (Continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
<p>Financial management of community facilities – (Amber) Inverclyde Leisure management will;</p> <ul style="list-style-type: none"> • Compare its Financial Regulations to those used by the Council and, if possible, an established comparable Leisure Trust. In turn, management will identify any major changes and issue updated Financial Regulations to all relevant staff. • Ensure that orders and invoices for community facilities are always authorised by separate officers. 	Chief Executive ILT	31.12.11
<p>Completeness of performance management arrangements – (Amber) The Head of Safer & Inclusive Communities will;</p> <ul style="list-style-type: none"> • Determine the nature and frequency of reporting the performance of community facilities to the Council's Regeneration Committee. • Consider presenting ILT's annual report and accounts to the Council's Regeneration Committee as a means of partly implementing the above recommendation. • Set the overall performance management arrangements for community facilities in consultation with ILT. • Consult ILT regarding the definition of service failures involving community facilities in order that these can be linked to performance management arrangements. • Set financial and non-financial targets for ILT during its management of community facilities. This exercise will specify which targets have highest priority and the role, if any, of penalties when service failures are found to be within Inverclyde Leisure's control. • Allow for the service specification, 2011/12 Directorate Plan and ILT's Public Sector Improvement Framework activities when implementing the above recommendations. 	Head of Safer and Inclusive Communities	31.03.12*

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Education and Communities (Continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
<p>Adequacy of community facilities procedures – (Amber) Inverclyde Leisure management will set a firm target date for completing its review of the community facilities and booking office written procedures and;</p> <ul style="list-style-type: none"> • Ensure that the operational practices overseen by the Community Facilities Team Leader and Finance Manager are supported by comprehensive written procedures. • Allow for the roles, linkages and usual deadlines of managers, operational, administration and booking office staff. • Include those legal requirements which are most relevant to providing community facilities along with those previous audit recommendations which are still relevant. • Examine the most practical method of keeping procedures up to date e.g. manuals which can take numbered inserts. The aim will be to allow for changed circumstances whilst avoiding ad hoc procedures. • Distribute updated procedures to all relevant staff. 	Chief Executive ILT	31.12.11
<p>Adequacy of community facilities policies – (Amber) Inverclyde Leisure management will undertake a comprehensive review of the arrangements for managing income from community facilities. This review will include full consultation with the Head of Safer & Inclusive Communities and, where necessary, obtain his agreement to change policies. The review will include making decisions regarding the extent to which;</p> <ul style="list-style-type: none"> • Customers must pay upfront at the point of booking and clarify the role of deposits. • The waiver scheme can be simplified and made more transparent for customers. • It is practical to transfer the waivers budget from the Council to Inverclyde Leisure whilst adequately managing the risks associated with such a change. • The cancellation policy can be changed to avoid invoicing relatively small sums and raising additional income when events, such as weddings, are cancelled with limited notice. • The pricing policy can be made more flexible and allow for service developments and the extent of competition. 	Chief Executive ILT	31.12.11

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Education and Communities (Continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
<p>Inverclyde Leisure management will also;</p> <ul style="list-style-type: none"> • Fully implement COSLA's child protection guidance regarding lets. This should include amending the let application form and updating the processes which support this area. • Clarify the roles of senior staff regarding whistle-blowing incidents. The investigation of whistle-blowing accusations against Inverclyde Leisure staff who do not sit on its EMT will continue to be led by the Chief Executive. However, such a course of action would be inappropriate for EMT staff and an alternative mechanism will be established for handling any such cases. <p>Document revised community facilities policies to reasonable standards of detail, consistency whilst allowing for formatting matters e.g. effective dates and identifying who prepared and approved revised policies.</p> <p>Managing operational activities across community facilities – (Amber)</p>	Chief Executive ILT	31.12.11
<p>Inverclyde Leisure management will clarify with Property Assets & Facilities Management;</p> <ul style="list-style-type: none"> • The regime of property inspections for identifying and reporting potential hazards. • Those repairs which Inverclyde Leisure funds, if any. • Whether or not any special arrangements apply to different categories of repair. • The practicalities of including community facilities within Council wide repair programmes. 	Chief Executive ILT	31.12.11
<p>Inverclyde Leisure management will also organise a comprehensive review of the investment needs of all community facilities which allows for both funding sources and service priorities. This will include requesting appropriate input from the Head of Property Assets & Facilities Management.</p>	Chief Executive ILT	31.12.11

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REPORT TO AUDIT COMMITTEE ON
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CURRENT MANAGEMENT ACTIONS AS AT 31.10.11**

SECTION 3

Education and Communities (Continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
<p>Managing health and safety issues across community facilities – (Amber) Inverclyde Leisure management will;</p> <ul style="list-style-type: none"> • Review lone working arrangements across all community facilities. The review will examine how mobile telephones, text messaging and silent personal alarms could be used to reduce the risks faced by staff. A value for money assessment and identification of possible funding sources will also form part of the review. • Obtain advice from Environmental Health on the adequacy of the current arrangements within Greenock Town Hall kitchen. This will include clarifying staff roles and confirming cleaning protocols along with meeting minimum record-keeping standards. • Formally agree with the Council's Head of Property Assets & Facilities Management arrangements for managing and funding fire risk assessments across all relevant community facilities. 	Chief Executive ILT	31.12.11
<p>Lack of formal recording of management inspections within community facilities – (Amber) Inverclyde Leisure management will;</p> <ul style="list-style-type: none"> • Whenever possible ensure that the programme of community facilities inspections is always supported by completed inspection forms. • Confirm that inspection arrangements apply to self managed community facilities as these often have additional operational risks. 	Chief Executive ILT	31.12.11
<p>Use of shared till facility by booking office cashiers and existing cash-up arrangements. – (Amber) Inverclyde Leisure management will review existing arrangements within the Booking Office to ensure that each member of staff has their own individual access to both MRM and cash till facilities. This will assist in ensuring that takings are able to be reconciled with MRM bookings for each individual cashier on a daily basis.</p>	Chief Executive ILT	31.12.11

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SECTION 3

Education and Communities (continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
The Inverclyde Leisure Admin Officer will ensure that ongoing daily cash up process continues but includes the involvement of two members of staff working together throughout the process. This will also include reviewing the adequacy of existing procedures in relation to the collation of daily takings and additional training being provided to relevant staff in this process if required.	Chief Executive ILT	31.12.11
<p>Adequacy of invoice processing and payment arrangements – (Amber) Inverclyde Leisure management will ensure that;</p> <ul style="list-style-type: none"> • For bookings that are made at less than 21 days notice, customers will be required to make payment in full at point of booking. • For slow or non-paying customers, Inverclyde Leisure will review the existing process of three reminder letters being issued. • A minimum value threshold for invoicing is set with customers making any bookings below this threshold being required to make payment in full at point of booking. • Invoices will only be sent directly to the original contact responsible for making the booking unless specific confirmation can be provided by all parties concerned of alternative arrangements. • Discussions are to be held with MRM software providers to establish the feasibility of producing suitable reports to allow management to closely monitor slow or non-paying customers in relation to community facilities. 	Chief Executive ILT	31.12.11
<p>Review of waiver process – (Amber) Upon review of existing waiver policy, Inverclyde Leisure management will consider;</p> <ul style="list-style-type: none"> • Increasing the involvement of Booking Office staff in granting waivers to parties at point of booking based on agreed policy. This will include training of relevant staff. Waivers can remain subject to ongoing review by Community Facilities Team Leader with sample checking and regular communication in place to ensure the consistent and correct application of discounts. • Exploring the development of the MRM booking system to allow for waivers to be applied against the overall costs of the booking rather than against each individual price level. 	Chief Executive ILT	31.12.11

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SECTION 3

Education and Communities (continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
Adequacy of insurance arrangements over community facilities – (Amber) Inverclyde Leisure management will confirm that both contents and public liability insurance for the relevant community facilities has been in place since 1 st April 2010.	Chief Executive ILT	31.12.11
Community Learning and Development (August 2011)		
Information Governance and Management – (Amber) The website has been closed down. Where staff resourcing permits information available on the Council website will be expanded	Service Manager CLD	31.12.11

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ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Facilities Services (September 2008)	Retrospective Disclosure Checks (Amber) A report will need to be prepared for CMT with options in respect of retrospective checks as this will involve considerable cost to the Authority and also requirement to consult with unions.	31.12.08 30.06.09 31.12.09 31.03.10 31.08.10	31.03.12	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.
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 31.05.11 31.10.11	31.12.11	The Corporate Purchase Card Policy and Procedures have now been approved and discussions will now take place with Creditors team to ensure the limits are correctly aligned on the system.
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 31.05.11 30.09.11	31.03.12	Discussions have taken place with ICT which now include the potential development of the AVD Homelessness system.
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 31.10.11	31.01.12	Priority has been given to renewing contract for providing clients with legal advice.

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Report	Action	Original Date	Revised Date	Management Comments
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	31.12.12	This is being led by the people sub group. A meeting of the Working Group was held in October 2011 and a report will be presented to CMT to prioritise and deliver on agreed actions.
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	31.12.12	This is being led by the People Sub-Group. A meeting of the Working Group was held in October 2011 and a report will be presented to CMT to prioritise and deliver on agreed actions.
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	31.12.12	This is being led by the People Sub-Group. A meeting of the Working Group was held in October 2011 and a report will be presented to CMT to prioritise and deliver on agreed actions.
Physical Investment Services (May 2009)	Asset Performance Reviews (Amber) A detailed action plan will be developed and finalised in relation to the implementation of PAMIS.	31.07.10 31.12.10 30.06.11 30.09.11	31.03.12	Property Assets Manager is currently in discussion with ICT to develop the action plan required for the implementation of PAMIS.
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	31.03.12	This is being led by the Culture/ Organisation Sub-Group. A meeting of the Working Group was held in October 2011 and a report will be presented to CMT to prioritise and deliver on agreed actions.
Project Management (September 2008)	Project Management Framework (Amber) The project management framework and guidelines will be rolled out across all services on a phased basis.	30.09.10 31.03.11	31.12.11	E-Learning package has been evaluated and complements the Project Management Framework. This will be rolled out as part of the launch of the E-learning system during 2011/12.

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Report	Action	Original Date	Revised Date	Management Comments
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>	<p>30.09.10 31.12.10 31.05.11 30.09.11</p>	31.01.12	Due to the staff restructure and other priorities within the Service, this action has been delayed. A draft list of write offs has been prepared but requires to be reviewed prior to liaising with Finance.
Travel and Subsistence (June 2010)	<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>	<p>31.12.10 31.03.11 30.04.11 30.09.11</p>	31.03.12	This will be reviewed as part of the wider review of Travel and Subsistence.
Corporate Complaints (June 2010)	<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>31.01.11 30.04.11 30.06.11</p>	31.07.12	The Scottish Public Services Ombudsman is introducing a new complaints handling process which requires to be put in place by 1 April 2012. The Customer Services Manager is on the working group involved in taking this work forward.

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Report	Action	Original Date	Revised Date	Management Comments
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>31.01.11 30.04.11 30.06.11</p>	31.07.12	The Scottish Public Services Ombudsman is introducing a new complaints handing process which requires to be put in place by 1 April 2012. The Customer Services Manager is on the working group involved in taking this work forward.
Information Governance and Management (May 2009)	<p>People (Red) Security awareness will be promoted using materials such as brochures, posters or web based documents and through structured education/training programmes and computer based training. Training will be compulsory for all staff to create security positive behaviour.</p>	31.03.11	31.12.12	This is being led by the People sub-group. A meeting of the Working Group was held in October 2011 and a report will be presented to CMT to prioritise and deliver on agreed actions.

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SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
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. 	31.03.11	31.12.12	This is being led by the Culture/ Organisation sub-group with support from the Process/Technology sub-group. A meeting of the Working Group was held in October 2011 and a report will be presented to CMT to prioritise and deliver on agreed actions.
Information Governance and Management (May 2009)	<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. • 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. 	31.03.11	31.03.12	This is being led by the Process/ Technology sub-group. A meeting of the Working Group was held in October 2011 and a report will be presented to CMT to prioritise and deliver on agreed actions.

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SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Limited Scope Financial Review (August 2011)	HR /Payroll Computer System – Managing a Single Person Dependency (Amber) System allows passwords to expire after a specific number of days in the same manner as network logins. Recommend Systems Administrator sets expiry period of 42 days.	31.08.11 31.10.11	31.12.11	There have been technical issues with the implementation of this recommendation and ongoing discussion is being held with the software provider.
Limited Scope Financial Review (August 2011)	Adequacy of System Updates Testing (Amber) Payroll already retains evidence of upgrade testing. This issue relates solely to changes to PAYE Tax/NIC levels. Payroll will retain evidence of testing in relation to HMRC legislation.	31.08.11	30.04.12	The HMRC process is annual and therefore will be confirmed using 12/13 tax year end data.
Limited Scope Financial Review – HR/Payroll Administration (August 2011)	Separation of Input & Authorisation Duties Within HR/Payroll (Amber) Consideration will be given to re-establishing the audit functionality and rotation of duties within the HR Team regarding the checking process	30.09.11	31.03.12	Outstanding actions are being examined by relevant HR/Payroll staff to ensure that full consideration is given to all relevant factors.
Limited Scope Financial Review – HR/Payroll Administration (August 2011)	Separation of Input & Authorisation Duties Within HR/Payroll (Amber) Report to be created for new starts/changes/leavers which will be run on periodically e.g. weekly. Data from the report will be checked against the source document.	30.09.11	31.03.12	Outstanding actions are being examined by relevant HR/Payroll staff to ensure that full consideration is given to all relevant factors.
Limited Scope Financial Review – HR/Payroll Administration (August 2011)	Separation of Input & Authorisation Duties Within HR/Payroll (Amber) Audit report of leavers run for review within good housekeeping exercise.	30.09.11	31.03.12	Outstanding actions are being examined by relevant HR/Payroll staff to ensure that full consideration is given to all relevant factors.

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ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Transfer of Community Facilities (May 2011)	<p>Completeness of performance management arrangements – (Amber) The Head of Safer & Inclusive Communities will;</p> <ul style="list-style-type: none"> • Determine the nature and frequency of reporting the performance of community facilities to the Council's Regeneration Committee. • Consider presenting Inverclyde Leisure's annual report and accounts to the Council's Regeneration Committee as a means of partly implementing the above recommendation. • Set the overall performance management arrangements for community facilities in consultation with Inverclyde Leisure. • Consult Inverclyde Leisure regarding the definition of service failures involving community facilities in order that these can be linked to performance management arrangements. • Set financial and non-financial targets for Inverclyde Leisure during its management of community facilities. This exercise will specify which targets have highest priority and the role, if any, of penalties when service failures are found to be within Inverclyde Leisure's control. <p>Allow for the service specification, 2011/12 Directorate Plan and Inverclyde Leisure's Public Sector Improvement Framework activities when implementing the above recommendations.</p>	30.09.11	31.03.12	This action is dependent on the completion of the service level agreement.

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Report	Action	Original Date	Revised Date	Management Comments
<p>Limited Scope Financial Review – HR/Payroll Administration (August 2011)</p>	<p>HR/Payroll Computer System – Managing a Single Person Dependency (Amber) The new HR/Payroll system needs to be established as a production system rather than a project under implementation. This involves the following steps: Identify tasks currently carried out by the DBA and HR/Payroll Team Align relevant task to DBA and HR/Payroll Team Transfer suitable tasks to HR/Payroll Team, including staff training where required. Establish Servicedesk processes for requesting technical input.</p> <p>This would result in the “ownership” of the system being taken on by the service and allow ICT staff to formalise support for this system in the same way as other Council applications. Part of the Internal audit recommendation means that the HR/Payroll technical duties will be spread across a number of staff.</p>	<p>31.12.11</p>	<p>30.03.12</p>	<p>Outstanding actions are being examined by relevant HR/Payroll staff to ensure that full consideration is given to all relevant factors.</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT
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 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
 SUMMARY OF ACTION PLAN POINTS BY AUDIT YEAR**

SECTION 5

The following table sets out the total number of agreed actions raised by audit year together with their completion status as at 31 October 2011.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Actions Outstanding		
			Red	Amber	Green
2006/2007	26	26	0	0	0
2007/2008	173	169	0	0	4
2008/2009	215	201	0	13	1
2009/2010	190	160	0	10	18
2010/2011	138	74	0	31	33
2011/2012	8	4	0	1	3
Total	750	634	0	55	59