

Report To:	Audit Committee	Date:	28 February 2012
Report By:	Corporate Director Regeneration & Environment	Report No:	AC/38/12/AF/APr
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	Internal Audit Progress Report – 5 December 2011 To 3 February 2012		

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 5 December to 3 February attached as an Appendix to this report **Apx 1** since its content is essential to the understanding of the Council's control environment.

2.0 SUMMARY

2.1 Three internal audit reports have been finalised since the last Audit Committee meeting:

- Limited Scope Review – Council Tax;
- Registration Services; and
- Community Wardens Service.

2.2 These reports contain a total of 22 issues, categorised as follows:

Red	Amber	Green
0	5	17

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

Stage	Number of Reports
Final Report	5
Draft Report	3
Fieldwork Complete	0
Fieldwork in Progress	2
Planning	4
Not started	1
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 5 December 2011 to 3 February 2012.

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
5 December 2011 to 3 February 2012**

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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 January 2012 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				
Limited Scope Review – Council Tax	0	2	3	5
Registration Services	0	2	9	11
Community Wardens Service	0	1	5	6
Total	0	5	17	22

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 5 December 2011.

Limited Scope Review – Council Tax

2.2 Council tax is the financial contribution made by residents towards the costs of services provided by the Council. The amount paid by householders depends on the level of council tax set by the Council and the valuation band properties are placed in by the Assessor. Discounts and exemptions are applied, where appropriate. Expected council tax income during 2011/12 is £32.95m, based on a collection rate of 96.7%. Within Inverclyde band “D” council tax of £1,198 is payable on dwellings valued between £45,001 and £58,000 as at 1st April 1991. For 2010/11 the Scottish average band “D” council tax was £1,149.

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 council tax.

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

Controlling discounts and exemptions on the council tax computer system

When council tax payers meet certain pre-conditions they can receive discounts (or exemptions) such as single person discount. These discounts are credited to customer accounts after the processing of applications.

A key control over ensuring discounts and exemptions are correctly applied involves the separation of authorising and processing tasks. Through discussions with staff we understand that this control does not operate within the council tax computer system or on a sample check basis, therefore discounts and exemptions could be changed without authorisation.

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

Managing access rights to the council tax system

To ensure delivery of the council tax service certain Finance staff have access to the corresponding system. It is important that these system access rights are aligned to the tasks which staff currently perform. However, through audit testing we found some weaknesses in the management of these access rights. Namely;

- some entries shown on the record of system access permissions were out of date. We have supplied relevant details to the Principal Revenues Officer;
- the responsibility for updating this record was unclear following a key staff change during the Summer;
- a systems administrator, who has access to the council tax system, was not listed on the record; and
- the record was not signed-off by the officers preparing or reviewing it. Also, the record was not dated.

Some staff may hold system access rights which are no longer relevant to their duties.

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 April 2012.

2.6 Registration Services

2.7 The Registrars Office aims to provide a customer focused service and manage the registration service in an efficient and effective manner which meets the needs of the citizen's of Inverclyde. The services it is responsible for providing include the registration of births, deaths and marriages, marriage and civic partnership ceremonies at the registration office and approved venues, citizenship ceremonies, naming ceremonies, renewal of vows ceremonies and genealogy searches.

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 over the key risks faced by Inverclyde Council in relation to the Registration Service.

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

Adequacy of Insurance Cover for Cash Collection

Money collected at the Registration Office is made into a daily bank lodgement and placed overnight in a safe. The Council's Money Insurance Policy for negotiable money on Council premises outwith business hours and unattended is £10,000. However, amounts in excess of this limit have regularly been collected at the Registration Office on Council Tax payment due dates each month. If sums insured are understated, there is a risk that any claim may be rejected by the Insurer.

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

Approval of Outside Venues for Ceremonies

A number of outside venues in Inverclyde have been approved by the Council for marriage, civil partnership, renewal of marriage vows and naming ceremonies. Premises wishing to be used as a venue for ceremonies have to complete a licence application. They are then visited by Registration Services staff, who inspect and check fire safety certificates, general health and safety standards, insurance cover and the facilities available. A risk assessment is then completed and if approved a licence for 3 years would be issued by Legal and Democratic Services. However, audit testing identified that paperwork relating to the approval of these venues was not complete. Specifically, application forms and copies of the approved licences were missing in some cases. Where paperwork is missing or incomplete, there is a risk that management cannot demonstrate adherence to operating procedures.

2.10 The review identified a total of 11 issues, two of which we consider to be individually significant, and an action plan is in place to address all issues by 31 January 2012.

2.11 Community Wardens Service

2.12 The Community Wardens Service aims to provide support to communities and individuals who are victims of antisocial behaviour and crime and allow communities to live in a relatively safe environment. The Service works closely with Strathclyde Police and other partner agencies and has made a significant contribution to the reduction in crime and antisocial behaviour experienced by Inverclyde residents over recent years.

2.13 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 the Community Wardens Service.

2.14 Conditions of Service: Payment of Overtime

The Council approved Guidelines for the Introduction of the Single Status Agreement, which was implemented in August 2008. These increased the length of the working week for former APT&C employees from 35 to 37 hours per week. As part of the Single Status Agreement, employees were protected on a 35 hour working week until 31 March 2012. In relation to overtime, the Guidelines for the payment of overtime state that it would only be paid to an employee where they have worked their basic 37 hours within the working week. Currently, Community Wardens work a shift pattern which equates to a 35 hour working week. However, through discussions with staff it has been identified that six Community Wardens have been paid overtime for weekend working under a special initiative with the Police, which is not in accordance with corporate policy guidelines, as the first 2 hours of overtime each week should not have been paid. Therefore payment of overtime has been made which is not in accordance with corporate policy guidelines. However, the overpayments were contained within the allocated overtime budget and immediate action was taken immediately to amend the shift patterns for relevant staff following the identification of the issue.

2.15 The review identified a total of 6 issues, one of which we consider to be individually significant, and an action plan is in place to address all issues by 30 June 2012.

**INVERCLYDE COUNCIL – REPORT ON INTERNAL AUDIT ACTIVITY
FROM 5 DECEMBER 2011 TO 3 FEBRUARY 2012**

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	✓	✓	✓	✓	✓	✓	Feb 12
Community Warden Service	✓	✓	✓	✓	✓	✓	Feb 12
Customer Services	✓	✓	✓				
ICT Service Desk	✓	✓					
Workforce Planning – Managing a Reduced Workforce	✓	✓					
Procurement Compliance – Pre-Contract Stage	✓	✓					
Limited Scope Financial System Reviews							
Council Tax	✓	✓	✓	✓	✓	✓	Feb 12
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.
 - Provision of advice to Education Services regarding cash handling procedures.

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

Summary: Section 1 Summary of Management Actions due for completion by 31/12/11

There were 19 items due for completion by 31 December 2011, of which 8 have been reported as completed by management and action in relation to 11 items has been revised.

Section 2 Summary of Current Management Actions Plans at 30/11/11

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

Section 3 Current Management Actions at 30/11/11

At 31 December 2011 there was a total of 46 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 December 2011 there was a total of 31 of the 46 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 CURRENT MANAGEMENT ACTION PLANS AS AT 31.12.11**

SECTION 2

CURRENT ACTIONS BY DIRECTORATE

Regeneration and Environment	
Due for completion January 2012	1
Due for completion March 2012	1
Due for completion June 2012	2
Total Actions	4
Community Health and Care Partnership	
Due for completion January 2012	2
Due for completion February 2012	1
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 January 2012	1
Due for completion February 2012	1
Due for completion March 2012	10
Due for completion April 2012	2
Due for completion June 2012	1
Due for completion July 2012	2
Total Actions	17
Education and Communities	
Due for completion February 2012	1
Due for completion March 2012	2
Due for completion April 2012	8
Due for completion November 2012	1
Total Actions	12
Total current actions:	46

**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 31.12.11**

SECTION 3

Regeneration and Environment

Action	Owner	Expected Date
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 (Amber) 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 31.12.11**

SECTION 3

Community Health & Care Partnership

Action	Owner	Expected Date
Social Care – Business Support (July 2009)		
<p>Adequacy of Financial Information (Amber) Business case will be developed to formalise a project for implementation of SWIFT Financials Module.</p>	Corporate Director CHCP	30.06.12
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 which will include:</p> <ul style="list-style-type: none"> (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*
<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>	Service Manager (Homelessness)	31.01.12*
<p>Protecting client information from loss or damage (Amber) Management will discuss the following actions with ICT, consider full integration with SWIFT and:</p> <ul style="list-style-type: none"> (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 31.12.11**

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>	<p>Corporate Director CHCP</p>	<p>31.12.12*</p>
<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>	<p>Corporate Director CHCP</p>	<p>31.12.12*</p>
<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. 	<p>Corporate Director CHCP</p>	<p>31.12.12*</p>

**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 31.12.11**

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*
Travel and Subsistence (June 2010)		
<p>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.</p>	HR Manager (Organisational Development)	31.03.12*
Corporate Complaints (June 2010)		
<p>Recording of Complaints (Amber) Management will consider the development of 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>Customer Services Manager</p> <p>Customer Services Manager</p> <p>Corporate Comms Manager</p>	31.07.12*

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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 31.12.11**

SECTION 3

Organisational Improvement & Resources (Continued)

Action	Owner	Expected Date
<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>	Corporate Comms Manager	31.07.12*
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
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> <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>	Alan Wilson	31.03.12
	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
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STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
CURRENT MANAGEMENT ACTIONS AS AT 31.12.11**

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 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; 4) 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*
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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SECTION 3

Organisational Improvement & Resources (Continued)

Action	Owner	Expected Date
Limited Scope Financial Review – HR/Payroll Administration (August 2011) (Continued)		
<p>Managing Key Data Within The HR/Payroll Computer System (Amber) 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.</p>	HR Managers (Operations)	31.03.12
Budgetary Control (August 2011)		
<p>Member Training & Survey (Amber) 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.</p>	Chief Financial Officer	30.06.12
Limited Scope Financial System Review – Council Tax (December 2011)		
<p>Controlling discounts and exemptions on the council tax computer system (Amber) Management will; <ol style="list-style-type: none"> 1) request ICT Services to configure a new report of discounts and exemptions which were awarded in the previous week; 2) use this new weekly report as the basis for selecting a 10% sample of cases for checking against supporting documentation 3) undertake the above checks for three months before deciding on whether to vary the sample size in light of any operational issues arising from the sample checks; 4) maintain a summary record of the checks carried out over time. These actions will be reviewed after three months.</p>	Principal Revenues Officer	31.03.12
<p>Managing access rights to the council tax system (Amber) Staff permissions will be reviewed and updated. Procedures will be put in place for maintaining and reviewing records including sign-off.</p>	Principal Revenues Officer	29.02.12
<p>Staff training within the council tax team (Amber) Although current staff are highly competent, the benefit of a training matrix is acknowledged especially for new starts; consideration will therefore be given to introducing this within Revenues.</p>	Principal Revenues Officer	30.04.12

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CURRENT MANAGEMENT ACTIONS AS AT 31.12.11**

SECTION 3

Education and Communities

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
<p>Lack of appropriate risk management arrangements – (Amber) Inverclyde Leisure management will;</p> <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	29.02.12*
<p>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.</p>	Chief Executive ILT	30.11.12*
<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. 	Chief Executive ILT	31.04.12*

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
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CURRENT MANAGEMENT ACTIONS AS AT 31.12.11**

SECTION 3

Education and Communities (Continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 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 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*
<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	30.04.12*

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
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SECTION 3

Education and Communities (Continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
<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"> • 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 pricing policy can be made more flexible and allow for service developments and the extent of competition. 	Chief Executive ILT	30.04.12*
<p>Adequacy of community facilities policies (Amber) Inverclyde Leisure management will; 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>	Chief Executive ILT	30.04.12*
<p>Lack of formal recording of management inspections within community facilities (Amber) Inverclyde Leisure management will;</p> <ul style="list-style-type: none"> • Confirm that inspection arrangements apply to self managed community facilities as these often have additional operational risks. 	Chief Executive ILT	30.04.12*
<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	30.04.12*

**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 31.12.11**

SECTION 3

Education and Communities (continued)

Action	Owner	Expected Date
Transfer of Community Facilities (March 2011)		
<p>Adequacy of invoice processing and payment arrangements (Amber) Inverclyde Leisure management will ensure that;</p> <ul style="list-style-type: none"> • For slow or non-paying customers, Inverclyde Leisure will review the existing process of three reminder letters being issued. • Discussions are being held with MRM software providers to establish the feasibility of producing suitable reports to allow management to monitor slow or non-paying customers in relation to community facilities. 	31.12.11	30.04.12*
<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	30.04.12*
Community Learning and Development (August 2011)		
<p>Information Governance and Management (Amber) The website has been closed down. Where staff resourcing permits information available on the Council website will be expanded.</p>	Service Manager CLD	31.03.12*

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

SECTION 4

Report	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.
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	ICT has recently started work on these issues in conjunction with AVD Ltd. Co-ordination with both management and the company will be required along with the technical aspects of the database being on a separate server whilst ensuring the "front end" processes for users remain.
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	Service has met with Procurement and currently jointly working on a tender document for new furnished accommodation contract.
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	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.

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

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
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	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 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	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 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	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.
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.	30.09.10 31.12.10 31.05.11 30.09.11	31.01.12	Service has now met with Finance colleagues to discuss in more detail the mechanism under which irrecoverable rent arrears can be managed/written off, and the future inclusion in budgets for bad debt provision.

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

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Travel and Subsistence (June 2010)	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 45p per mile to ensure that all employees are treated fairly and equitably.	31.12.10 31.03.11 30.04.11 30.09.11	31.03.12	This will be reviewed as part of the wider review of Travel and Subsistence.
Corporate Complaints (June 2010)	Reporting of Complaints (Amber) Procedures will be developed, documented and implemented for reporting of complaints to P&R committee. This will include the total number of complaints received, the stage of complaints received and the percentage of complaints responded to within agreed timescales.	31.01.11 30.04.11 30.06.11	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.

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

SECTION 4

Report	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	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.

**INVERCLYDE COUNCIL INTERNAL AUDIT
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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	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 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	A meeting of the Working Group was held in October 2011 and a report was presented to CMT in December 2011 to prioritise and deliver on agreed actions.

**INVERCLYDE COUNCIL INTERNAL AUDIT
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SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
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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REPORT TO AUDIT COMMITTEE ON
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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	The SLA has now been agreed and performance measurement mechanisms are now being formalised.

**INVERCLYDE COUNCIL INTERNAL AUDIT
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SECTION 4

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
REPORT TO AUDIT COMMITTEE ON
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SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Transfer of Community Facilities (March 2011)	<p>Lack of appropriate risk management arrangements (Amber) Inverclyde Leisure management will;</p> <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 risk between Inverclyde Leisure and the Council in an agreed manner. 	31.12.11	29.02.12	Risk Management training course was held in August 2011 and a revised Risk Management policy was developed. This has now been presented and approved by the Board in November 2011. Generic risks to the business have been identified and a risk map produced. Specific risks for Community Facilities are in the process of being identified and assessed.
Transfer of Community Facilities (March 2011)	<p>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.</p>	31.12.11	30.11.12	ILT did not publish an Annual Report for the period 2010/2011 although a Trustee report was presented to the Board in October 2011 However this report did not contain any information regarding Community Facilities but this will be addressed in the 2011/2012 report.
Transfer of Community Facilities (March 2011)	<p>Financial Management of community facilities (Amber) Inverclyde Leisure Management will 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.</p>	31.12.11	30.04.12	A review of existing Financial Regulations has commenced and any amendments will be updated and disseminated to all staff.

**INVERCLYDE COUNCIL INTERNAL AUDIT
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SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
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. 	31.12.11	30.04.12	ILT recognises the need to have written operational procedures for every aspect of its service. The review of Booking Office procedures is underway and revised guidelines will be developed and implemented by all relevant staff.

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STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
<p>Transfer of Community Facilities (March 2011)</p>	<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"> • 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 pricing policy can be made more flexible and allow for service developments and the extent of competition. <p>Inverclyde Leisure management will also; 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>31.12.11</p>	<p>30.04.12</p>	<p>A significant amount of progress has been made since the audit, however difficulties require to be addressed in relation to reconciling income in relation to waivers. Work is ongoing in this regard.</p> <p>A number of policies have now been updated and are in the process of being implemented. Other policies are still under review and version control issues will be addressed as part of the review.</p>

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

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Transfer of Community Facilities (March 2011)	Lack of formal recording of management inspections within community facilities (Amber) Inverclyde Leisure management will; Confirm that inspection arrangements apply to self managed community facilities as these often have additional operational risks.	31.12.11	30.04.12	A building inspection checklist has been developed for the community halls which is consistent with those in use within the Inverclyde Leisure sports facilities. Building inspection arrangements within the self managed community halls has still to be implemented. Ongoing discussions are taking place to develop arrangements.
Transfer of Community Facilities (March 2011)	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.	31.12.11	30.04.12	This matter is still under review. Given the location and space provided for the booking office staff there are distinct difficulties in signing off and on between transactions and little or no room for an additional cash drawer.
Transfer of Community Facilities (March 2011)	Adequacy of invoice processing and payment arrangements (Amber) Inverclyde Leisure management will ensure that; <ul style="list-style-type: none"> • For slow or non-paying customers, Inverclyde Leisure will review the existing process of three reminder letters being issued. • Discussions are being 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. 	31.12.11	30.04.12	ILT is currently considering the appointment of a Debt Recovery Agency to follow up bad debts. In addition, the procedure to allow clients to continue to use facilities whilst their invoices remain unpaid will be tightened up following a comprehensive review. Discussions are ongoing with the software supplier on developing relevant reporting and a Tableau System will be introduced on a trial basis early in 2012 to review its usefulness.

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SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Transfer of Community Facilities (March 2011)	<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. <p>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.</p>	31.12.11	30.04.12	The review of the waivers process including the waivers budget is still ongoing.
Community Learning and Development (August 2011)	<p>Information Governance and Management (Amber) The website has been closed down. Where staff resourcing permits information available on the Council website will be expanded.</p>	31.12.11	31.03.12	Staff resourcing not yet in place to facilitate expansion of website.

**INVERCLYDE COUNCIL INTERNAL AUDIT
 REPORT TO AUDIT COMMITTEE ON
 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	204	5	6	0
2009/2010	190	168	0	10	15
2010/2011	138	85	0	27	26
2011/2012	8	4	0	1	3
Total	750	656	5	41	48