



## **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  
3 December 2012 to 1 February 2013**

<b>Section</b>	<b>Contents</b>	<b>Page</b>
1	Audit work undertaken in the period	
2	Summary of main findings from reports issued since previous Audit Committee	
3	Audit Plan for 2012-2013– progress to 1 February 2013	
4	Ad hoc activities undertaken since the previous Audit Committee	

**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:

<b>Red</b>	<ul style="list-style-type: none"> <li>• In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole.</li> <li>• Corrective action must be taken and should start immediately.</li> <li>• Overseen to completion by Corporate Management Team.</li> </ul>
<b>Amber</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Corrective action must be taken (some exceptions may be agreed with IA) within reasonable timeframe.</li> <li>• Overseen to completion by Head of Service.</li> </ul>
<b>Green</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit (IA).</li> <li>• Managed by service owner.</li> </ul>

1.2 One report has been finalised since the January 2013 Audit Committee, which is identified below, together with a summary of the gradings of the issues identified. 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	
<b>2012/2013 plan</b>				
Software Licensing	0	4	0	4
<b>Total</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>4</b>

**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 after 3 December 2012.

**Software Licensing**

2.2 ICT are responsible for ensuring that Inverclyde Council has the appropriate number of licences for the software installed. In addition, a managed service for this function is also provided to Inverclyde Leisure. Civil or contractual liabilities could be incurred if copyright legislation is not complied with, resulting in financial penalties.

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 Software Licensing.

2.4 The overall control environment opinion for this audit review was **Satisfactory**. The review identified four AMBER issues as follows:

**Completeness and Accuracy of Software Register**

ICT is responsible for keeping a record of the licences for all software used in the Council. Historically, ICT have only been able to record software purchased or installed by ICT. In order to improve records, in 2010 ICT began to record details of software held by Services on their service desk configuration management database. However, this process is ongoing and has only been undertaken to any great extent in the primary schools. In addition, although controls are in operation to prevent employees from installing software on the Council's domains the checks currently in place using System Management Software on the corporate and education domains do not look at all software installed. Rather the checks carried out are only in relation to the annual reconciliation of the number of user accounts within each domain, as part of the contractual arrangements for the desktop volume licences. Where no checks are carried out on the actual software installed on the domains and the software licences held, Management cannot be confident that appropriate licenses are held for all software installed and the Council may not be complying with relevant legislation in this regard.

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

**Installation of Unauthorised Software**

Controls are in operation to prevent employees from installing software on the corporate and education domains. Specifically, when installing from a disk drive a message will be displayed that system administration rights are required, USB ports are locked and require an ICT approved device to operate, administration rights to install software directly on to a PC have restricted access, users are unable to save to the c:/drive and anti virus software runs when PC's are started and block certain types of applications to prevent them launching. However, an audit test to upload software from a disk found that software could be uploaded and accessed on the corporate domain and security was not as expected on the education domain. Where controls are not effective to prevent employees from installing software on the Council's domains, there is a risk that unauthorised and unlicensed software could be installed by employees.

**Absence of Procedural Documentation**

Procedural documentation provides staff with detailed information on how to carry out key operational processes. Through discussions with staff we identified that no procedural documentation is in place for any software licensing tasks or activities. Where no written procedures exist, there is a risk that staff follow working practices which are out of date or processes are carried out incorrectly or not at all.

**Compliance with Education Protocols - Acceptable use of Internet/E-mail**

Education Services have issued an Acceptable Use Protocol for the use of the internet and e-mail in Primary and Secondary Schools. Under the Protocol all Parents/Carers and pupils must sign a permission form as evidence of their agreement to comply with school rules on the use of the internet and e-mail. However, findings from Control Self Assessment responses highlighted that not all schools hold permission forms for all pupils. Where permission forms are not held for pupils with access to the internet and an e-mail account, there is a risk that Council policy may be breached and access granted without the explicit consent of Parents/Carers.

- 2.5 The review identified a total of 4 issues, all of which we consider to be individually significant, and an action plan is in place to address all issues by 30 June 2014.

**3. Audit Plan for 2012/13 – Progress to 1 February 2013**

<b>Planned Audit Cover</b>	<b>Planning</b>	<b>TOR Issued</b>	<b>Fieldwork in Progress</b>	<b>Fieldwork Complete</b>	<b>Draft Report</b>	<b>Report Finalised</b>	<b>Reported to Audit Committee</b>
<b>Risk-Based Reviews</b>							
Business Continuity Management	√	√	√				
Performance Management	√	√	√	√	√		
Software Licensing	√	√	√	√	√	√	February 2013
Supply Teacher Management	√	√	√	√	√	√	January 2013
Licensing	√	√					
<b>Limited Scope Financial System Reviews</b>							
Cash Collection	√	√	√	√			
Insurance	√	√	√	√	√	√	October 2012
<b>Arms Length Organisation Reviews</b>							
Inverclyde Leisure Trust – Corporate Governance Review (SSIFC)							
<b>Compliance Reviews</b>							
Carbon Management Plan	√	√	√				
<b>Performance Reviews</b>							
Statutory Performance Indicators	√	√	√	√	√	√	August 2012
CSA Education	√	√	√				
CSA CHCP	√	√	√	√	√	√	January 2013
<b>Corporate Governance</b>							
SSIFC 2011/12	Input provided by CIA.						
<b>Projects/Key Change Initiatives</b>							
Information Governance and Management	Input provided by CIA.						



**4 Ad hoc activities undertaken since the previous Audit Committee**

- 4.1 From time to time, management will request the assistance of Internal Audit in certain activities that are in addition to the annual Operational Plan. Examples of such activities include investigations of alleged irregularities, review of changes in system procedures etc.
- 4.2 Contingency has been made available in the Operational Plan for such ad hoc activities. Since the previous Audit Committee, ad hoc activity undertaken in the period is as follows:
- Providing relevant input to information governance working group.
  - Providing risk control advice to CHCP Self Directed Support project.
  - Providing risk control advice to PCS Electronic Opening Procedure.

**INVERCLYDE COUNCIL INTERNAL AUDIT**  
**REPORT TO AUDIT COMMITTEE ON**  
**STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)**  
**AT 31 DECEMBER 2012**

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

There were 7 items due for completion by 31 December 2012, 1 of which has been reported as completed by management and action in relation to 6 items has been revised.

**Section 2 Summary of Current Management Actions Plans at 31/12/12**

At 31 December 2012 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/12/12**

At 31 December 2012 there was a total of 31 current audit action points.

**Section 4 Analysis of Missed Deadlines**

At 31 December 2012 there was a total of 13 of the 31 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 31.12.12**

**SECTION 2**

Directorate	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Environment, Regeneration & Resources				
Community Health & Care Partnership (CHCP)	7	1		6
Education, Communities and Organisational Development				
<b>Total</b>	<b>7</b>	<b>1</b>		<b>6</b>

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

**INVERCLYDE COUNCIL INTERNAL AUDIT  
 REPORT TO AUDIT COMMITTEE ON  
 STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
 SUMMARY OF CURRENT MANAGEMENT ACTION PLANS AS AT 31.12.12**

**SECTION 2**

**CURRENT ACTIONS BY DIRECTORATE**

<b>Environment, Regeneration and Resources</b>	
Due for completion January 2013	2
Due for completion February 2013	2
Due for completion March 2013	9
Due for completion April 2013	1
Due for completion June 2013	1
Due for completion September 2013	1
Due for completion June 2014	1
<b>Total Actions</b>	<b>17</b>
<b>Community Health and Care Partnership</b>	
Due for completion January 2013	1
Due for completion March 2013	1
Completion Date to be advised	7
<b>Total Actions</b>	<b>9</b>
<b>Education, Communities and Organisational Development</b>	
Due for completion March 2013	3
Due for completion April 2013	2
<b>Total Actions</b>	<b>5</b>
<b>Total current actions:</b>	<b>31</b>

**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 31.12.12**

**SECTION 3**

**Environment, Regeneration and Resources**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Customer Services Review (April 2012)</b>		
<p><b>Quality assurance over incoming telephone calls (Amber)</b> Specify, scope and cost purchase and maintenance costs for voice recorder software for all CSC activity and potential expansion. No budget provision available, bid will require to be made for appropriate funding.</p>	<b>Revenues and Customer Services Manager</b>	<b>01.04.13</b>
<p><b>Information for managing the staff/customer interface (Amber)</b> CSC &amp; Corporate Communications Manager to formalise &amp; document procedure for CC keeping CSC updated of any events/relevant information. (Process to be included for Services advising CSC within SLA).</p>	<b>Revenues and Customer Services Manager</b>	<b>31.03.13*</b>
<p><b>Customer Service Strategy (Amber)</b> Complete SLA with services below;</p> <ul style="list-style-type: none"> <li>➤ Education</li> <li>➤ Licensing / Legal</li> <li>➤ Procurement</li> <li>➤ Human Resources</li> <li>➤ Corporate Communication</li> <li>➤ Roads / Transport / Waste Collection</li> <li>➤ Environmental / Streetscene / Registrars</li> <li>➤ Safer Communities / Pest Control</li> <li>➤ Revenues</li> <li>➤ Benefits</li> </ul>	<b>Revenues and Customer Services Manager</b>	<b>31.03.13</b>
<p><b>Adequacy of Training Needs Analysis (Amber)</b> As part of the appraisal process, a personal development plan will be documented for each member of staff. This will take cognisance of the requirements of the Customer Services Operational Plan and future Welfare Reform impacts.</p>	<b>Revenues and Customer Services Manager</b>	<b>31.03.13</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.12.12**

**SECTION 3**

**Environment, Regeneration and Resources (Continued)**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Insurance (August 2012)</b>		
<p><b>Compliance with Record Retention Periods (Amber)</b> The electronic records held in the insurance database will be reviewed in terms of the policy for the retention and disposal of insurance documents, to ensure compliance with retention periods for both electronic and paper records.</p> <p>The capabilities of Figtree will be investigated to determine the requirement to hold paper copy insurance files.</p>	<b>Principal Accountant (Exchequer)</b>	<b>28.02.13</b>
<b>Software Licensing (January 2013)</b>		
<p><b>Completeness and Accuracy of Software Register (Amber)</b> ICT will investigate the procurement of a software asset management package. This application will be used to gather all the detailed information required.</p> <p>Services will be asked to confirm usage of software and where the licence is held. Relevant action will then be taken to remove unlicensed software. Steps will be taken to capture all software centrally in the configuration management database.</p> <p>An annual exercise will be done to ensure the register is maintained up to date. However, as a result of the introduction of the Curriculum for Excellence schools are being encouraged to develop their own curriculum using a wide range of systems and applications. This may create issues for software asset management if this responsibility is devolved to schools.</p>	<b>ICT Support Team Leader</b>	<b>31.03.13</b>
	<b>Service Desk Team Leader</b>	<b>30.06.13</b>
	<b>Transitional Head of ICT</b>	<b>30.06.14</b>
<p><b>Installation of Unauthorised Software (Amber)</b> Controls will be put into operation to remove the ability for members of staff to install software on the corporate domain.</p> <p>The reason for the change in the group policy on the education domain will be investigated to determine if the previous standard of security can be reinstated.</p> <p>Controls on the corporate and education domains will be aligned to the same security standards to prevent employees installing software.</p>	<b>ICT Support Team Leader</b>	<b>31.03.13</b>
	<b>ICT Support Team Leader</b>	<b>31.03.13</b>
	<b>ICT Support Team Leader</b>	<b>31.03.13</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.12.12**

**SECTION 3**

**Environment, Regeneration and Resources (Continued)**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<p><b>Absence of Procedural Documentation (Amber)</b> Procedural documentation for software licensing activities will be developed, documented and implemented. This will be supported by a process to evidence periodic reviews on an annual basis, which will include version control.</p>	<b>Service Desk Team Leader</b>	<b>31.03.13</b>
<p>An ICT "How To" guide will be developed for software installation and removal and published on ICON.</p>	<b>Service Desk Team Leader</b>	<b>31.03.13</b>
<p><b>Compliance with Education Protocols – Acceptable Use of Internet/Email</b> Remind schools of the need to maintain AUP records for all of the pupils in their establishment. Encourage schools to issue AUP forms when pupils enrol in their establishment.</p>	<b>Quality Improvement Officer</b>	<b>31.01.13</b>
<p>Obtain confirmation from schools that did not respond to the CSA that they have completed AUP forms for all of their pupils.</p>	<b>Quality Improvement Officer</b>	<b>31.01.13</b>
<p>Ensure that any school that reported that some pupils still do not have completed AUP forms, that they now have them in place. Where forms are not in place schools will ask ICT to suspend the pupil's network account.</p>	<b>Quality Improvement Officer</b>	<b>28.02.13</b>
<p>Contact schools in September of each year to ask them to confirm that they have completed AUP forms for all of their pupils.</p>	<b>Quality Improvement Officer</b>	<b>30.09.13</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.12.12**

**SECTION 3**

**Community Health & Care Partnership**

Action	Owner	Expected Date
<b>Homelessness (January 2010)</b>		
<p><b>Writing-off irrecoverable rent arrears (Amber)</b> 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> <p>(a) Submitting cases to Chief Financial Officer for write off approval in order to comply with Council Financial Regulations</p> <p>(b) Seeking advice from the Social Work Accountant on how to create ongoing bad debt provision to fund write offs</p> <p>(c) maintaining adequate records of all write off activity</p>	<b>Service Manager (Homelessness)</b>	<b>31.01.13*</b>
<p><b>Protecting client information from loss or damage (Amber)</b> Management will discuss the following actions with ICT, consider full integration with SWIFT and 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.</p>	<b>Service Manager/AFO (Homelessness)</b>	<b>To be advised*</b>
<b>Information Governance and Management (May 2009)</b>		
<p><b>Organisation (Red)</b> 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>	<b>Corporate Director CHCP</b>	<b>To be advised*</b>
<p><b>People (Red)</b> 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>	<b>Corporate Director CHCP</b>	<b>To be advised*</b>
<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>	<b>Corporate Director CHCP</b>	<b>To be advised*</b>

\* See Analysis of Missed Deadlines – Section 4



**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.12.12**

**SECTION 3**

**Community Health & Care Partnership (Continued)**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<p><b>People (Red)</b> External third parties who need access to the council's information and systems will be required to sign non-disclosure/confidentiality agreements.</p>	<b>Corporate Director CHCP</b>	<b>To be advised*</b>
<p><b>Process (Amber)</b> 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"> <li>• Developing and implementing a data/information classification system</li> <li>• Identifying owners for critical information and systems</li> <li>• Ensuring important papers and removable storage media are protected against theft or copying, such as by locking them away, restricting access and via a clear desk policy</li> <li>• Investing in secure archiving facilities for appropriate hard copy records that must be retained in accordance with relevant legislation.</li> </ul>	<b>Corporate Director CHCP</b>	<b>To be advised*</b>
<p><b>Technology (Amber)</b> Standards and guidance will be prepared to:</p> <ul style="list-style-type: none"> <li>• Support remote working and ensure workers do not compromise the security of any facilities to which they can be connected.</li> <li>• Ensure that access privileges are revoked immediately when authorised users leave the organisation</li> <li>• Advise staff what to do in the event of a security breach.</li> <li>• Ensure that for new system implementations, an information governance review will form part of the testing and go-live sign off.</li> </ul> <p>Consideration will be given to establishing a dedicated information security function which has council-wide responsibility for promoting and co-ordinating information security across the council, developing information security policies/guidelines, providing expert advice, investigating major information security incidents and conducting security awareness programmes.</p>	<b>Corporate Director CHCP</b>	<b>To be advised*</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.12.12**

**SECTION 3**

**Community Health & Care Partnership (Continued)**

Action	Owner	Expected Date
<b>CSA CHCP (November 2012)</b>		
<p><b>Petty Cash – Completion of Bank Reconciliations (Amber)</b> Training in the completion and checking of petty cash reconciliations will be made available to members of staff to enable them to prepare and review timely, accurate and complete petty cash bank reconciliations on a monthly basis and submit them to Corporate Finance.</p> <p>Corporate Finance will review completeness of the reconciliations and any issues will be highlighted to the relevant Manager.</p>	<b>Accountancy Manager CHCP</b>	<b>31.03.13</b>

**Education, Communities and Organisational Development**

Action	Owner	Expected Date
<b>Travel and Subsistence (June 2010)</b>		
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.	<b>HR Manager (Organisational Development)</b>	<b>31.03.13*</b>
<b>Corporate Complaints (June 2010)</b>		
<p><b>Recording of Complaints (Amber)</b> 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>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>	<b>Corporate Comms Manager</b>	<b>31.03.13*</b>
<p><b>Reporting of Complaints (Amber)</b> Procedures will be developed, documented and implemented for reporting of complaints to P&amp;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>	<b>Corporate Comms Manager</b>	<b>31.03.13*</b>

\* See Analysis of Missed Deadlines – Section 4

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
CURRENT MANAGEMENT ACTIONS AS AT 31.12.12**

**SECTION 3**

**Education, Communities and Organisational Development (Continued)**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>Supply Teachers (October 2012)</b>		
<p><b>Ensuring Quality of Cover when organising supply teachers (Amber)</b> Education management, in consultation with HR and Head Teachers, will examine the practical issues around;</p> <ul style="list-style-type: none"> <li>• applying existing HR procedures to underperforming supply teachers. This will include the means whereby Head Teachers raise concerns and how best to evidence those concerns in ways which can be used by HR officers;</li> <li>• fully applying succession planning to teaching staff during the school year. Education management will aim to minimise the use of supply cover due to teachers who retire or take maternity leave by timing their replacement with permanent or temporary teachers, as appropriate;</li> <li>• how supply teacher capacity can be increased to meet a reasonable level of underlying demand for emergency supply cover whilst at the same time covering core CPD events; and</li> <li>• determining those times of year when CPD events will be avoided or timetabled centrally due to known shortages in the availability of supply teachers.</li> </ul>	<b>Head of Education</b>	<b>30.04.13</b>
<p><b>Organising supply cover for teachers who are off sick (Amber)</b> Education management, in consultation with HR, will;</p> <ul style="list-style-type: none"> <li>• advise all teachers of the preferred timescale for notifying schools when they require to take sick leave; and</li> <li>• examine the arrangements for Head or Depute Head Teachers to take calls from absent teachers earlier, if possible, along with specifying the role of voicemail. Any new arrangements will allow for managers roles in applying the Council's absence management policy and procedures. The role of school office staff in taking calls will be carefully and closely supervised by Head Teachers or staff nominated by them.</li> </ul>	<b>Head of Education</b>	<b>30.04.13</b>

\* See Analysis of Missed Deadlines – Section 4

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

**SECTION 4**

Report	Action	Original Date	Revised Date	Management Comments
<b>Homelessness (January 2010)</b>	<b>Protecting client information from loss or damage (Amber)</b> Management will discuss the following actions with ICT, consider full integration with SWIFT and 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.	31.03.10 30.06.10 31.12.10 31.05.11 30.09.11 31.03.12	<b>To be advised</b>	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.
<b>Information Governance and Management (May 2009)</b>	<b>People (Red)</b> 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	<b>To be advised</b>	Regular reporting is undertaken to CMT on action plan progress with relevant updates to P&R Committee. The structure of the working group is currently being reviewed in light of changes in legislation impacting upon the current action plan to ensure appropriate resources are in place.
<b>Information Governance and Management (May 2009)</b>	<b>Organisation (Red)</b> 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	<b>To be advised</b>	Regular reporting is undertaken to CMT on action plan progress with relevant updates to P&R Committee. The structure of the working group is currently being reviewed in light of changes in legislation impacting upon the current action plan to ensure appropriate resources are in place.
<b>Information Governance and Management (May 2009)</b>	<b>People (Red)</b> 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	<b>To be advised</b>	Regular reporting is undertaken to CMT on action plan progress with relevant updates to P&R Committee. The structure of the working group is currently being reviewed in light of changes in legislation impacting upon the current action plan to ensure appropriate resources are in place.

**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
<b>Homelessness (January 2010)</b>	<p><b>Writing-off irrecoverable rent arrears (Amber)</b> 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><b>30.09.10</b> <b>31.12.10</b> <b>31.05.11</b> <b>30.09.11</b> <b>31.01.12</b> <b>30.06.12</b></p>	<b>31.01.13</b>	Discussions are taking place with RSL regarding the use of their system to manage rent arrears for current and former tenants. Relevant action will then be taken.
<b>Travel and Subsistence (June 2010)</b>	<p><b>Value for Money – Mileage Claims (Amber)</b> 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>	<p><b>31.12.10</b> <b>31.03.11</b> <b>30.04.11</b> <b>30.09.11</b> <b>31.03.12</b></p>	<b>31.03.13</b>	A report has been presented to and approved by CMT. New policy will be in place by the end of the financial year.
<b>Corporate Complaints (June 2010)</b>	<p><b>Reporting of Complaints (Amber)</b> Procedures will be developed, documented and implemented for reporting of complaints to P&amp;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><b>31.01.11</b> <b>30.04.11</b> <b>30.06.11</b> <b>31.07.12</b></p>	<b>31.03.13</b>	A corporate complaints policy has been drafted based on SPSO guidance which has been approved by CMT. Timescales for complaints handling will be built into LAGAN system and staff will be trained on new system, processes and timescales. It is anticipated that the policy will be launched by 31 March 2013.

**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
<b>Corporate Complaints (June 2010)</b>	<p><b>Recording of Complaints (Amber)</b> 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>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><b>31.01.11</b> <b>30.04.11</b> <b>30.06.11</b> <b>31.07.12</b></p>	<b>31.03.13</b>	A corporate complaints policy has been drafted based on SPSO guidance which has been approved by CMT. Timescales for complaints handling will be built into LAGAN system and staff will be trained on new system, processes and timescales. It is anticipated that the policy will be launched by 31 March 2013.
<b>Information Governance and Management (May 2009)</b>	<b>People (Red)</b> 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><b>31.03.11</b> <b>31.12.12</b></p>	<b>To be advised</b>	Regular reporting is undertaken to CMT on action plan progress with relevant updates to P&R Committee. The structure of the working group is currently being reviewed in light of changes in legislation impacting on the current action plan to ensure appropriate resources are in place.

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS (RED AND AMBER ONLY)  
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**SECTION 4**

Report	Action	Original Date	Revised Date	Management Comments
<b>Information Governance and Management (May 2009)</b>	<p><b>Process (Amber)</b> 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"> <li>• Developing and implementing a data/information classification system</li> <li>• Identifying owners for critical information and systems</li> <li>• Investing in secure archiving facilities for appropriate hard copy records that must be retained in accordance with relevant legislation.</li> </ul>	<p><b>31.03.11</b> <b>31.12.12</b></p>	<b>To be advised</b>	<p>Regular reporting is undertaken to CMT on action plan progress with relevant updates to P&amp;R Committee. The structure of the working group is currently being reviewed in light of changes in legislation impacting on the current action plan to ensure appropriate resources are in place.</p> <p>The draft information classification system is currently being reviewed in light of the new PSN Code of Connection which requires to be implemented by 31 May 2013.</p>
<b>Information Governance and Management (May 2009)</b>	<p><b>Technology (Amber)</b> Standards and guidance will be prepared to:</p> <ul style="list-style-type: none"> <li>• Support remote working and ensure workers do not compromise the security of any facilities to which they can be connected.</li> <li>• Ensure that for new system implementations, an information governance review will form part of the testing and go-live sign off.</li> </ul>	<p><b>31.03.11</b> <b>31.03.12</b> <b>31.12.12</b></p>	<b>To be advised</b>	<p>Regular reporting is undertaken to CMT on action plan progress with relevant updates to P&amp;R Committee. The structure of the working group is currently being reviewed in light of changes in legislation impacting on the current action plan to ensure appropriate resources are in place.</p>

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
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**SECTION 4**

Report	Action	Original Date	Revised Date	Management Comments
<b>Information Governance and Management (May 2009)</b>	<b>Technology (Amber)</b> Consideration will be given to establishing a dedicated information security function which has council-wide responsibility for promoting and co-ordinating information security across the council, developing information security policies/guidelines, providing expert advice, investigating major information security incidents and conducting security awareness programmes.	31.03.12	31.12.12	Regular reporting is undertaken to CMT on action plan progress with relevant updates to P&R Committee. The structure of the working group is currently being reviewed in light of changes in legislation impacting on the current action plan to ensure appropriate resources are in place.
<b>Customer Services (April 2012)</b>	<b>Information for Managing the Staff/Customer Interface</b> CSC & Corporate Communications Manager to formalise & document procedure in relation to CC keeping CSC updated of any events/relevant information. (Process to be included for Services advising CSC within SLA).	31.10.12	31.03.13	New Corporate Communications Manager in post. SLA for services that are already operational will be in place by March 2013. For new services, an SLA will be developed as part of the take-on process and any corporate communications requirements will be included at that point.



**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO CMT 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 December 2012.

<b>Audit Year</b>	<b>Total Agreed Actions</b>	<b>Total Actions Completed</b>	<b>Total Current Actions</b>		
			<b>Red</b>	<b>Amber</b>	<b>Green</b>
2006/2007	26	26	0	0	0
2007/2008	174	174	0	0	0
2008/2009	214	208	4	2	0
2009/2010	194	176	0	5	13
2010/2011	118	117	0	0	1
2011/2012	62	53	0	4	5
2012/2013	39	11	0	16	12
<b>Total</b>	<b>827</b>	<b>765</b>	<b>4</b>	<b>27</b>	<b>31</b>