

South Ayrshire Council

**Report by Chief Internal Auditor
to Audit and Governance Panel
of 8 November 2023**

Subject: Internal Audit – Progress Report

- (i) Progress of Annual Internal Audit Plan 2022/23**
 - (ii) Progress of the Annual Internal Audit Plan 2023/24**
 - (iii) Implementation of Internal Audit Action Plans**
 - (iv) Quality Assurance and Improvement Programme Update**
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1. Purpose

1.1 The purpose of this report is to advise Members of progress of the 2022/23 internal audit plan, progress of the 2023/24 internal audit plan, directorates' progress against implementation of internal audit action plans and the status of the current Quality Assurance and Improvement Programme.

2. Recommendation

2.1 **It is recommended that the Panel considers the content of this report.**

3. Background

3.1 Progress against the Internal Audit annual plan and implementation of actions is reported to the Audit and Governance Panel on a quarterly basis. The last quarterly progress report was reported to Panel on 6 September 2023 and included progress for the first quarter of 2023/24 to 30 June 2023.

3.2 This report provides an update on the progress of the 2022/23 and the 2023/24 Plans for the first quarter to 30 September 2023 and the directorates' progress of implementation of Internal Audit actions to 11 October 2023.

3.3 The Public Sector Internal Audit Standard (PSIAS) requires the Chief Internal Auditor to maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity including both periodic internal self-assessments and five-yearly External Quality Assessments (EQA) and reports the results of this to the Panel. The status of the latest QAIP is included at section 4.5 of this report.

4. Proposals

4.1 *Progress of Internal Audit Plan 2022/23*

4.1.1 A summary of all 2022/23 assignments can be found in [Appendix 1](#). Four final reports have been issued since the last quarterly update report in September 2023. Two 2022-23 assignments were outstanding at 30 September 2023.

Ref	Assignment	Assurance	No of Actions
2023-05	Transformational Change	Reasonable	5 (2 medium, 3 low)
2023-09	Fostering and Adoption	Reasonable	6 (4 medium, 2 low)
2023-11	Implementation of Progress against Care Inspectorate/SG Improvement Plans	Substantial	3 (1 medium, 2 low)
2023-14	Schools - Internal Control Self-Assessment Toolkit	Reasonable	10 (3 medium, 7 low)

4.2 *Internal Audit Annual Audit Plan 2023/24 Progress*

4.2.1 A summary of all 2023/24 assignments can be found in [Appendix 2](#). One final report has been issued for South Ayrshire Council since the last quarterly update report in September 2023. In addition one final report for the Ayrshire Valuation Joint Board (Voters Authority Certificate Process Review) has also been issued to the Service.

Ref	Assignment	Assurance	No of Actions
2024-05	NDR Relief Anti-Fraud Review Follow Up	Substantial	N/A

4.3 *Performance Indicators 2023/24*

4.3.1 Three performance indicators are included in the plan for 2023/24:

- Productivity/utilisation (para 4.3.2);
- Percentage of reviews completed in audit plan (para 4.3.4); and
- Number of ad-hoc requests and investigations (para 4.3.5).

4.3.2 As at 30 September 2023, direct audit time for 2023/24 was as follows:

	Target %	2023/24	2022/23	2021/22
Direct	83%	82%	80%	80%
Indirect	11%	13%	10%	14%
Management	6%	5%	10%	6%
	100%	100%	100%	100%

4.3.3 Direct audit time is slightly lower than target but is due to additional indirect time being spent in the first half of the year. It is expected the targets will be met by the year end. Indirect audit time is higher at this stage of the year than the target due to the attendance of the team at a biennial training event held by the Scottish Local Authority Internal Auditors Group (SLACIAG), the completion of the annual Performance Development Review (PDR) process and completion of mandatory training by the whole team.

4.3.4 The internal audit plan for 2023/24, approved by the Panel on 22 March 2023, includes 30 deliverable assignments for South Ayrshire Council. There is also an allocation of time for Internal Audit to deliver audit plans for the IJB and the AVJB (assignment numbers 31 and 32 in the audit plan). The full plan including the status of each assignment is at [Appendix 2](#). A summary of the 2023/24 plan completion for SAC deliverable assignments as at 30 September 2023 is included in the table below:

Status	No. of Deliverables	Percentage
Complete	1	3%
Work in progress	13	44%
Not started	16	53%
Total	30	100%

4.3.5 In addition to planned Internal Audit assignments, allocations of time are included within the plan for contingency, ad-hoc requests for advice and guidance and investigations. There were four requests for advice and guidance in the period to 30 September 2023. These requests were in relation to safe checks, anti-fraud checks within the grant process in Thriving Communities, advice on the treatment/recoding of Museum archives and advice on proposed changes to employability grant procedures. One contingency assignment relating to procurement of training within Health and Social Care (HSC) was started in this period and is currently ongoing.

4.3.6 There were three referrals for investigations received in the quarter to 30 September 2023. One investigation was taken forward and concluded by the Service, this investigation related to a fraudulent attempted to change bank details which was not actioned by the service. Procedures were updated by the Service to strengthened existing controls. The remaining two investigations were taken forward by Internal Audit. One investigation was in relation to cash collection and was not substantiated. The second

investigation relates to the award of grants. The audit work in this area has concluded and the report is currently being drafted.

- 4.3.7 Management information is retained for all assignments which tracks progress of the assignment from the terms of reference at the outset through to the issue of the draft report, and ultimately to the issue of the final report. This management information is used to review progress of the assignment against the budgeted audit days in the plan, assign work within the team and track overall completion of the plan.

4.4 ***Implementation of Internal Audit Action Plans***

- 4.4.1 Nine follow up assignments are included in the 2023/24 internal audit plan. One follow up assignment has been completed and three are in progress. The remaining assignments will be programmed into the Internal Audit work plan in line with agreed action implementation dates.
- 4.4.2 The follow up of all other internal audit actions is undertaken through review of Ideagen (formerly known as Pentana), where all recommendations are uploaded for management action. Quarterly alerts are issued from Ideagen to action owners requesting action status to be updated and notes to be added where required.
- 4.4.3 There are currently ten overdue actions and 32 actions due for completion in the next six months. Full details of these action points are included in [Appendix 3](#).
- 4.4.4 Extensions to implementation dates may be agreed with Services where progress of implementation has been impacted by factors outwith their control and/or which were not known at the time the original due date was agreed. Up to two extension may be agreed between the Service and the Chief Internal Auditor. Ten extensions to due dates have been agreed as follows:
- Six School Self-Assessment overdue actions (IA2023/14.02 – IA2023/14.05, IA2023/14.07 and IA2023/14.08); the implementation of these actions was impacted by the School strikes and by a delay in the provision of information from other services. These delays could not have been predicted at the time of agreeing the original implementation dates.
 - Two System Access Controls overdue actions (IA2023/07.04 and IA2023/07.08); the first action relates to documenting and communicating the dismissal/suspension processes to line managers. The dismissal process has been updated through the introduction of Fusion and line managers have been reminded of the process regarding suspension. The extension is required to allow communication to be prepared to confirm this process formally in writing. The second action relates to line manager responsibilities in relating to system access controls which have been documented by the Service but the extension has been granted to allow for Communications to input to the design/format of the document prior to distribution throughout the Council. Communications input was delayed due their involvement in the Ayr Show.

- One Climate Change Duty Report overdue action (IA2023/12.03); the extension was granted to coincide with the completion of the annual statutory return.
- The remaining Scottish Housing Regulator Annual Return 2019/20 action (IA2021/06.02) was due for implementation by 31 March 2024. This extension is required to allow for the upgrade of the existing Housing system and for time to procure and implement a new Housing Asset module.

4.4.5 Where more than two extensions to due dates have been requested, a representative from the Service will be asked to attend the AGP and provide an explanation for the request. There are no such request being made to the Panel during this reporting period.

4.5 **Quality Assurance and Improvement Programme (Compliance with PSIAS)**

4.5.1 A quality assurance and improvement programme (QAIP) designed to enable an evaluation of the internal audit activity's conformance with PSIAS is in place with Internal Audit. The QAIP also assesses the efficiency and effectiveness of the service and encourages and identifies opportunities for improvement.

4.5.2 The QAIP includes both internal and external assessments. External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The previous external assessment was undertaken in 2017/18 by the Chief Internal Auditor of East Renfrewshire Council. The next external review is being undertaken by the Chief Internal Auditor of Inverclyde Council and is currently ongoing.

4.5.3 While monitoring of the service is undertaken on an ongoing basis, in line with the performance indicators at 4.3 above and improvements made where required, a formal periodic self-assessment is also required. This is carried out annually by a member of internal audit. The internal assessment for 2023/24 has started and the results of both the internal and external assessments will be included within the quarterly update report to Panel once both have completed.

5. **Legal and Procurement Implications**

5.1 There are no legal implications arising from this report.

5.2 There are no procurement implications arising from this report.

6. **Financial Implications**

6.1 Not applicable.

7. **Human Resources Implications**

7.1 Not applicable.

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8. Risk

8.1 Audit reports include, in the action plans, a separate risk assessment detailing the risk of not implementing each of the Internal Audit recommendation. A recommendation to consider whether the Directorate risk register requires to be updated to reflect issues raised within the report is also included in the report. In addition, quarterly meetings have been set up between Risk and Safety and Internal Audit to ensure new emerging risks are included in Council Risk Registers and the Annual Internal Audit Plan where required.

8.2 *Risk Implications of Adopting the Recommendations*

8.2.1 There are no risks associated with adopting the recommendations.

8.3 *Risk Implications of Rejecting the Recommendations*

8.3.1 Rejecting the recommendation could result in failure to perform a scrutiny role in relation to the application of the Public Sector Internal Audit Standards (PSIAS).

9. Equalities

9.1 The proposals in this report allow scrutiny of performance. The report does not involve proposals for policies, strategies, procedures, processes, financial decisions and activities (including service delivery), both new and at review, that affect the Council's communities and employees, therefore an equality impact assessment is not required.

10. Sustainable Development Implications

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to the three priorities in the Council Plan; Spaces and Places; Live, Work, Learn and, Civic and Community Pride.

13. Results of Consultation

13.1 There has been no public consultation on the contents of this paper.

13.2 Consultation has taken place with Councillor Ian Davis, Portfolio Holder for Finance, Human Resources and ICT, and the contents of this report reflect any feedback provided.

Background Papers [Internal Audit Plan 2023-24](#)

[Public Sector Internal Audit Standard](#)

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Date: 31 October 2023

PROGRESS AGAINST INTERNAL AUDIT PLAN 2022/23

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
Key Corporate Systems							
1	Main Accounting	Anti-Fraud Review - NDR Relief Review (Joint review between Internal Audit and Corporate Fraud)	4.4	4	15	Complete	Final Report Issued
2	HR and Payroll	Conflict of Interests - Review of arrangements in place to ensure conflict of interests are declared. (consider using NFI report for sample checking).	1.2	3/10	15	Complete	Final Report Issued
Governance/Best Value							
3	Following the Public Pound	Ayrshire Growth Deal Testing of internal governance arrangements	4.1	1	20	Started	Draft Report Issued to Service for Management Actions
4	Contract Audit	Review of arrangements in place around the use of HubSW	5.2	9	20	Started	Audit Testing in Progress
5	Transformational Change	Follow up of the 2021/22 Change Management assignment - review of progress of the South Ayrshire Way Change Programme specifically in relation to transformational change projects and COVID recovery.	1/2.5/4.2	1	20	Complete	Final Report Issued
6	National Fraud Initiative	Commencement of 2022/23 Data Matching exercise	-	4	10	Complete	Final Report Issued

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
ICT Auditing							
7	System Access Control	Review process and controls over granting and removing access to Council System and Data.	6.2	11	30	Complete	Final Report Issued
Directorates							
8	Place	Void Repairs - Procedural Review	1.3/5.2	12	25	Complete	Final Report Issued
9	H&SCP	Fostering & Adoption Payments	3.2	5	15	Complete	Final Report Issued
10	People	Education Maintenance Allowance (Data Match)	2.3	5	5	Complete	Final Report Issued
11	H&SCP	Review of progress against implementation of Care Inspectorate/Scottish Government Improvement Plans	3	5	15	Complete	Final Report Issued
12	Place	Review of Climate Change Public Sector Report (CCPSR) (Sample Check return to confirm supporting documentation available to support the contents)	6.1	1/3	20	Complete	Final Report Issued
13	Finance, Economic Dev, Regulatory	Review of COVID-19 business grants	4.4	4/9	10	Complete	Final Report Issued
Regularity							
14	Schools	Internal Control Self-Assessment Toolkit - Initial Rollout and Management of the Annual Process	2	4	6	Complete	Final Report Issued
15	Social Work Locations	Internal Control Self-Assessment Toolkit - Management of the Annual Process	3	4	5	Complete	Final Report Issued
16	Continuous auditing	Development of Continuous Auditing to other key risk areas including procurement and payroll	1.3	4	20	Complete	Final Report Issued

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
Follow Up Reviews							
17	Main accounting	Follow up of 2020/21 Findings	1	9	3	Deferred	Included in 2023/24 Internal Audit Plan
18	Benefits	Benefits - Scottish Welfare Fund	1.4	9	2	Complete	Final Report Issued
19	Following the Public Pound	Ayrshire Growth Deal	4.1	9	4	Complete	Final Report Issued
20	ICT Auditing	PCI DSS	6.2	11	3	Complete	Final Report Issued
21	Contract Audit	Capital contract	5.2	9	4	Complete	Final Report Issued
22	Directorate and other Systems	Controls around Hall letting Procedure	2.4/6.2	4	2	Complete	Final Report Issued
23	Directorate and other Systems	Controls around fuel systems	6.1	4	4	Complete	Final Report Issued
24	Directorate and other Systems	Carefirst	3	4	2	Complete	Final Report Issued
25	Regularity	Museums Stores	5.4	4	2	Deferred	Included in 2023/24 Internal Audit Plan
Other Entities							
26	AVJB	AVJB - Core System Review (Migration of CT Data) (Estimated days includes Internal Audit support to the AVJB)	-	-	25	Complete	Final Report Issued
27	IJB	Performance Monitoring Arrangements Follow Up of Risk Management Arrangements (Estimated days includes Internal Audit support to the IJB)	-	-	25	Complete	Final Report Issued

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
Other							
28	Investigations	Allowance for investigations of irregularities.	-	4	20	Complete	Investigations concluded and reports issued where required
29	Advice and Guidance	Client requests, advice and consultancy - including participation on working groups	-	-	15	Complete	
30	Contingency	Contingency budget for unplanned commitments arising during the year	-	-	30	Complete	Three reviews completed under contingency during 2022/23
31	Closure of prior year assignments	Allowance of time for the closure of prior year audit work into 2021/22	-	-	50	Complete	
32	Management and Audit development	Internal Audit planning, annual reporting, and quarterly reporting	-	-	35	Complete	
33	EQA2	South Ayrshire Council independent review of Renfrewshire Council's compliance with PSIAS	-	-	10	Complete	Report Issued
34	QAIP	Annual self-assessment of compliance with PSIAS	-	-	10	Complete	
TOTAL					497		

PROGRESS AGAINST INTERNAL AUDIT PLAN 2023/24

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
Key Corporate Systems							
1	Main Accounts	Obtain assurance that there are adequate controls included in updated procedures following implementation of Oracle Fusion and that the controls are operating effectively.	Best Value	11	20	Not Started	
2	HR & Payroll	Obtain assurance that there are adequate controls included in updated procedures following implementation of Oracle Fusion and that the controls are operating effectively.	Live, Work Learn/Best Value	11	20	Not Started	
3	Organisational Development	Review and Assess progress of implementation of the Corporate Workforce Plan 2022-2025 Action Plan	Live, Work Learn/Best Value	13	20	Not Started	
Governance/Best Value							
4	National Fraud Initiative	Co-ordination and Monitoring of Exercise and review of Procurement Matches.	Best Value	4	15	Started	Investigation of matches ongoing
5	Following the Public Pound	Ayrshire Growth Deal - Follow Up of actions from 2022/23 Assignment. Objective of the assignment to be agreed when the outcome of the 2022/23 assignment is known. Potentially review arrangements with consultants/suppliers/contractors or project management.	Best Value	1	25	Not Started	

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
6	Procurement	Review of "Off Contract Spend" to obtain assurance that spend is properly authorised and that standing orders in relation to contracts and/or procurement legislation is being adhered to.	Best Value	4	20	Not Started	
7	Participatory Budgets	Obtain assurance that there are adequate arrangements in place to meet the National target for at least 1% of Local Government Budgets to be subject to participatory budgeting	Civic and Community Pride/ Best Value	1/11	15	Not Started	
8	Records Management	Obtain assurance that services are complying with SCARRS/the Councils records management procedures, retention schedules are up to date, relevant and adhered to.	Equalities and the Fairer Scotland Duty	4	20	Not Started	
ICT Auditing							
9	Social Media Accounts	Obtain assurance that there are adequate controls in place around; access to Social Media Channels; creation and deletion of Social Media pages/ channels and monitoring of content/ followers/ following	Equalities and the Fairer Scotland Duty	14	15	Started	Audit Testing in Progress
Directorates							
10	Housing, Operations and Development	Review of Waste Management procedures to obtain assurance that controls are in place and operating effectively	Spaces and Places	15	25	Started	Audit Testing in Progress
11	Housing, Operations and Development	Anti-Fraud Review - Review of Housing Let procedures to ensure they include adequate controls to identify and prevent fraud (testing will be carried out jointly by Internal Audit and the Corporate Fraud Team)	Live, Work, Learn	4	15	Started	Research and Audit Planning started
12	Education	Review the use of funding allocated to South Ayrshire Council from the Attainment Scotland Fund (ASF) to confirm it complies with the condition of the	The Promise,/Live Work Learn	9	20	Not Started	


No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
		fund/national guidance and ensure there are adequate arrangements in place to monitor and report impacts and outcomes					
13	HSCP	External Providers - Confirm there are adequate arrangement in place to undertake pro- active due diligence on external provider's financial stability	The Promise, Our Ageing Population	6	10	Not Started	
14	HSCP	Premises - Confirm there are adequate arrangement in place to ensure the HSCP have adequate premises to provide services/operate its business	The Promise, Our Ageing Population	6	10	Not Started	
15	Change and Communities	Follow up of Actions from 2022/23 Audit Assignment and review of annual Climate Change Duty Compliance return for 2022/23	Sustainability, climate change and biodiversity	8	10	Started	Research and Audit Planning started
16	Change and Communities	Review of Cash Collection Arrangements in Leisure Facilities and sample testing	Spaces and Places	4	10	Started	Research and Audit Planning started
Regularity							
17	Continuous Auditing	Accounts Payable, Payroll and Debtors (including Housing Rent Debtors)	Best Value	4	40	Started	Testing in Progress
18	Grants	Audit of claims and annual review of procedures, Ayrshire Rural and Island Ambition Fund (ARIA)	Live, Work, Learn	4	10	Started	Review of grant procedures completed. Review of grant claims will be completed in quarter 4.
19	Grants	Review of evidence to support Network Support Grant claim	Spaces and Places/Live, Work Learn	9	5	Started	Completed for six month period to 31 March 2023. Review of second claim will be completed in quarter 3/4



No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
20	Schools	Internal Control Self Assessment Toolkit - Management of the Annual Process	Live Work Learn/The Promise	4	10	Not Started	
21	Social Work Locations	Internal Control Self Assessment Toolkit - Management of the Annual Process	The Promise/Our Ageing Population	4	7	Started	Self-Assessment Questionnaire being updated
Follow Up Reviews							
22	Regularity	Follow Up of actions from 2021/22 Audit Assignment - Museum Stores	-	5	4	Started	Supporting Evidence being gathered ahead of audit testing
23	Main accounting	Follow up of Actions from 2020/21 Audit Assignment - Main Accounting Review	-	5/11	3	Not Started	
24	ICT Auditing	Follow up of Actions from 2022/23 Audit Assignment - Systems Access Controls	-	5/14	10	Not Started	
25	Directorate	Follow up of Actions from 2022/23 Audit Assignment - Void repairs	-	5/15	3	Started	Supporting Evidence being gathered ahead of audit testing
26	Directorate	Follow up of Actions from 2022/23 Audit Assignment - Fostering and Adoption	-	5/6	3	Not Started	
27	Main Accounting	Follow up of Actions from 2022/23 Audit Assignment - NDR Relief Review	-	5/4	3	Complete	Final Report Issued
28	Directorate	Follow up of Actions from 2022/23 Audit Assignment - Implementation of Care Inspectorate/Scottish Government Improvement Plans	-	5/6	3	Not Started	
29	Governance and Best Value	Follow up of Actions from 2022/23 Audit Assignment - arrangements in place around the use of SWHub	-	5/11	4	Not Started	
30	Contingency	Follow up of Actions from 2022/23 Audit Assignment - Golf Club House Income Controls	-	5/4	5	Started	Audit testing in progress


No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
Other Entities							
31	AVJB	Review of implementation of Voters Authority Certificate (VAC) process Review of implementation of Non Domestic Rate (NDR) legislative changes	-	-	25	Started	Draft Report issued for VAC assignment. Testing concluded and report being drafted for NDR legislative change review
32	IJB	Workforce Planning Follow Up – Performance Monitoring Arrangements	-	-	25	Not Started	
Other							
33	Investigations	Allowance for investigations of irregularities.	-	4	20	Ongoing	Three as at 30 September 2023 Two investigations concluded (One by Service and One by Internal Audit) Testing concluded on third assignment and report being drafted
34	Advice and Guidance (general)	Client requests, advice and consultancy - including participation on working groups	-	-	5	Ongoing	Advice and Guidance provided in four separate areas
35	Advice and Guidance (Service Reviews/ Redesign)	Time to allow Internal Audit to respond to requests from services to provide advice & guidance or to review updated/changes to procedures following Service redesigns, or implementation of new processes or ICT Systems	-	3	30	Started	Initial meeting with Service to discuss audit participation in the project to replace Carefirst within HSC
36	Contingency	Contingency budget for unplanned commitments arising during the year	-	-	15	Ongoing	Review of HSC procurement of Training Courses





No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
37	Closure of prior year assignments	Allowance of time for the closure of prior year audit work into 2022/23	-	-	50	In Progress	One assignment (HubSw) to be concluded
38	Management and Audit development	Internal Audit planning, annual reporting, and quarterly reporting and Chief Internal Auditor Review of assignments	-	-	50	Ongoing	Ongoing
39	QAIP	Annual self-assessment of compliance with PSIAS	-	-	10	Started	Completion of the Self Assessment Checklist ongoing. External Assessment by Inverclyde Council ongoing
TOTAL					610		



Overdue Actions (As At Date of Report 11 October 2023)

IA2022/18 Fuel Management							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/18.07 Review of Procedures	30-Apr-2023	Kenny Dalrymple	Fiona Ross	04-Oct-2022 This action relates to all the outcomes of the recent audit and on each component being completed. There is a risk that the overall review will not be complete by the current due date.		20%	1st extension granted to 31/1/23 to allow other actions to be implemented (AGP 9/11/22) 2nd extension granted to 30/4/23 to allow other actions to be implemented (AGP 22/2/2023)


IA2023/07 System Access Controls							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/07.04 Employee Dismissal/ Suspension	31-Aug-2023		Wendy Wesson	11-Oct-2023 HR Advisors have communicated the suspension process to their Service areas and a further communication is being prepared to confirm this process in writing. The Disciplinary Policy will be amended in line with our policy review timescales.		80%	1 st extension granted to 31/12/2023
IA2023/07.08 Line manager responsibilities	30-Sep-2023	Kevin Mullen	Jennifer Blake	29-Sep-2023 The Cheat Sheet to accompany the Device Governance Standards has been devised and awaiting final completion in poster format after which, it will be distributed to Service Leads etc using existing communication channels.		90%	1 st extension granted to 31/12/2023

IA2023/12 Climate Change Duty Report							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/12/03 Guidance on completion of report for officers	30-Sep-2023	Kevin Anderson	Lorna Jarvie	3-Oct-2023 The schedule of information holders and support has been used to complete the template and will be updated accordingly.		55%	1 st extension granted to 30/11/2023

IA2023/14 School Self-Assessment Checklist results 22-23							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/14.02 Cash Limits	31-Aug-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 Along with mitigating factors outwith Education's control (school strikes), information on the maximum value of cash which can be held in safes or locked cash tins is yet to be received. This information will inform the final, revised version 6 of the management Guideline on School Funds. Consideration on the extension of the original due date to 31 October 2023 has been requested.		50%	1 st extension granted to 31/10/2023
IA2023/14.03 Cash Storage	31-Aug-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 Along with mitigating factors outwith Education's control (school strikes), information on the maximum value of cash which can be held in safes or locked cash tins is yet to be received. This information will inform the final, revised version 6 of the management Guideline on School Funds. Consideration on the extension of the original due date to 31 October 2023 has been requested.		50%	1 st extension granted to 31/10/2023
IA2023/14.04 Cash Holdings	31-Aug-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 Along with mitigating factors outwith Education's control (school strikes), information on the maximum value of cash which can be held in safes or locked cash tins is yet to be received. This information will inform the final, revised version 6 of the management Guideline on School Funds. Consideration on the extension of the original due date to 31 October 2023 has been requested.		50%	1 st extension granted to 31/10/2023
IA2023/14.05 Safe keys - physical security	31-Aug-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 On receipt of information relative to actions 2,3 & 4 Education's updated Management Guideline on School Funds, version 6, can be finalised and circulated.		50%	1 st extension granted to 31/10/2023





				Consideration on the extension of the original due date to 31 October 2023 has been requested.			
IA2023/14.07 Banking	31-Aug-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 On receipt of information relative to actions 2,3 & 4 Education's updated Management Guideline on School Funds, version 6, can be finalised and circulated. Consideration on the extension of the original due date to 31 October 2023 has been requested.		50%	1 st extension granted to 31/10/2023
IA2023/14.08 School Fund Procedures	31-Aug-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 On receipt of information relative to actions 2,3 & 4 Education's updated Management Guideline on School Funds, version 6, can be finalised and circulated. Consideration on the extension of the original due date to 31 October 2023 has been requested.		50%	1 st extension granted to 31/10/2023

Actions Due within next 6 Months (As At Date of Report 11 October 2023)


IA2021/06 Scottish Housing Regulator Annual Return 2019/20							
Action	Due Date	Managed By	Assigned	Latest Note	Status	Progress	Agreed Revisions
IA2021/06/02 Asset management system	31-Mar-2024	Michael Alexander	John Hodge	<p>03-Oct-2023 A decision in principle has been reached on the procurement of a proposed Housing Asset Management system. Work is ongoing between Housing Services and ICT to upgrade the Housing system to the current supported version. This upgrade is expected to be completed by the end of November 2023, thereafter negotiations will take place with the software provider on the procurement and implementation of the Housing Asset Module. The Software provider has advised that following procurement, the implementation of the Assets module will take a minimum period of 18 months. Therefore, it is requested that the due date for this action is extended to 30 November 2025 to allow the necessary time for procurement and implementation, and is in line with the timescales outlined in the Housing Service Plan.</p> <p>To inform decisions relating to procurement, demonstrations have been provided by the Software provider, and we have reached out the other Councils identified as 'early adopters' to learn from their experience in terms of the preparation work required and lessons learned from the implementation stages. Both Council's are in the early stages of implementation, and neither were using the module to its full capacity at that time. Further meetings are being arranged with both Council's to gain and updated position on their experiences to date.</p> <p>Although the new housing asset system has not yet been procured, work has been ongoing to prepare for future implementation. Core stock condition date has been extracted from the retired database, a partial external stock condition survey was undertaken during 2021/22 and this data has been used to update and refresh data held. This data is being maintained on ongoing basis in preparation to</p>		30%	1 st extension granted to 30/11/2025




				<p>populate to the new system when available and it is the core data used to determine current investment programmes.</p> <p>The next stage of the data cleanse exercise has been agreed with ICT and this is expected to take a period of 6 months to complete. This cleansed data will be updated and used to provide source data for the implementation of the housing asset module.</p>			
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IA2021/40 Main Accounting System Review							
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Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2021/40.06 Format of service level budget monitoring reports for all SAC services to be reviewed to include commitments and obligations to present complete spend against budget.	31-Mar-2024	Tim Baulk	Tom Simpson	06-Sep-2023 Extension agreed - AGP 6/9/2023		90%	1st extension granted to Oracle Fusion Go Live date 31/3/23 2 nd Extension Granted to 31/3/2024
IA2021/40.10 Internal training to be made available to those with budget monitoring responsibilities to enhance their knowledge and skills to effectively manage their budget.	31-Mar-2024	Tim Baulk	Tom Simpson	06-Sep-2023 Extension to 31/3/2024 agreed - AGP 6/9/2023		75%	1st extension granted to Oracle Fusion Go live date 31/3/23 2 nd Extension Granted to 31/3/2024
IA2021/40.11 Format of budget monitoring reports to be reviewed to enable budget holders to drill down on the information presented. Consideration should be given to providing budget holders with real time budget and expenditure information.	31-Mar-2024	Tim Baulk	Tom Simpson	06-Sep-2023 Extension to 31/3/2024 agreed - AGP 6/9/2023		85%	1st extension granted to Oracle Fusion go live dated 31/3/2023 2 nd Extension Granted to 31/3/2024
IA2021/40.15 Basis of internal recharges to be reviewed where based on historic pre-approved rates	31-Mar-2024	Tim Baulk	Tom Simpson	06-Sep-2023 Extension to 31/3/2024 agreed - AGP 6/9/2023		35%	1st extension granted to 31/12/2022 2nd extension granted to 30/3/2023 3rd Extension Granted to 31/3/2024 (AGP 6/9/2023)


IA2022/31 Museum Stores Control							
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Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/31.01 Reconciliation of Collection	31-Oct-2023	Laura Kerr	Heather Murphy	03-Oct-2023 Within the archive store we have one rack of items left to check. Everything else is tagged and it's location as updated. On track to finish next week,		95%	

IA2022/31.02 Object Marking and recording items	31-Oct-2023	Laura Kerr	Heather Murphy	03-Oct-2023 Within the archive store we have one rack of items left to check. With the remainder of items or groups of items tagged and locations as updated. On track to finish next week.		95%	
IA2022/31.03 Update Museum Policies	31-Oct-2023	Laura Kerr	Heather Murphy	03-Oct-2023 With the recent accreditation for the McLaurin, all shared documentation has been reviewed. We are working to a calendar of dates of review. The Access Policy/ Care & Conservation/ Documentation/ Volunteers/ collections development policies all reviewed in the 2023. Our Environmental and internal loan policy are still relevant. We have been working on a review of the Valuation policy with Asset management.		80%	
IA2022/31.05 Recording values in museum database	31-Oct-2023	Laura Kerr	Heather Murphy	03-Oct-2023 Following the meeting with Asset management we have a clear policy - Heritage Assets – Accounting Policy and Processes Document. This has been reviewed and updated. It has been sent back to Asset Management for approval. With regards to the difference between the insurance and valuation levels as this related to Archives, this is being taken forward by Wynne Carlaw and Deborah McVey who are responsible for archives as per email discussion.		60%	


IA2023/05 Transformational Change							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/05.04 Completion of relevant project documents as specified in the Document Control System	31-Dec-2023	Kevin Anderson	Stuart MacMillan	20-Sep-2023 Officers are updating project documents as per recommendation and on target to achieve this before the set deadline.		80%	
IA2023/05.05 Risk Management	31-Dec-2023	Kevin Anderson	Stuart MacMillan	20-Sep-2023 The Risk Management Strategy has been updated to reflect recommendations in the Audit report and will be presented at SCE on 3 October for approval.		80%	

IA2023/07 System Access Controls							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/07.02 Turnaround time	31-Mar-2024	Tim Baulk	Kevin Mullen; Wendy Wesson			0%	
IA2023/07.03 Leaver notifications issued	30-Nov-2023		Wendy Wesson	11-Oct-2023 HR have received the mailing list of the System Administrators from ICT and will be contacting the relevant services to confirm the employees identified should remain on the mailing lists. This practice will be carried out every six months.		50%	
IA2023/07.07 Policy for systems managed out with ICT	31-Dec-2023	Stewart McCall	Anne Yeo	04-Oct-2023 The document includes requirement for administrative responsibilities, managing data, technology, and working with ICT. When the standard is written and approved comms will need to be issued to ensure the document is distributed appropriately and available as necessary to those it will impact.		55%	
IA2023/07.09 Equipment and System Inventory templates	31-Mar-2024	Kevin Mullen	Jennifer Blake	29-Sep-2023 Template has been shared with services in an hoc basis for now and will form part of the wider inventory exercise planned for early 2024, to help ensure that all completed templates are returned in advance of 31.03.24		75%	
IA2023/07.10 ICT equipment records and Device Governance Standard roll-out	31-Mar-2024	Kevin Mullen	Jennifer Blake	29-Sep-2023 Template to record ICT equipment has been finalised and will be part of a wider inventory exercise that will take place early in the new year to ensure all completed responses are received prior to 31.03.24. The Device Governance Standards will be communicated to all staff via Service Leads and other appropriate communication channels.		75%	
IA2023/07.11 Review of Staff Access Rights	31-Mar-2024	Kevin Mullen	Jennifer Blake	29-Sep-2023 This will be tackled as part of a wider inventory exercise planned for the new year. However, as per the original response, it should be noted that ICT will only be responsible for network access. The rights have staff have to individual systems e.g. Care First etc will be governed by whatever protocols are being enforced by the various System Administrators.		55%	
IA2023/07.12 Compliance with Access Control Standard	31-Dec-2023	Tim Baulk	Stewart McCall	04-Oct-2023 Existing Access Control Standards reviewed and we have identified a number of gaps based on our existing technology and processes. Standard now being re-written, but unlikely to have the new version ready for review before the end of December. An annual review		25%	



				of standards is impractical due to resourcing constraints, so we will aim to review them every 2 years			
IA2023/07.13 Shared Password	31-Dec-2023	Tim Baulk	Stewart McCall	04-Oct-2023 All-Council communication in progress and will be issued in next few weeks.		90%	

IA2023/09 Fostering & Adoption Payments							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/09/01 Review of key fostering documents	31-Dec-2023	Andrew Craig	Ashley Judge	26-Sep-2023 The foster carers handbook, partnership agreement and foster carers allowances leaflet have all been reviewed. However, there have been some recent changes to legislation which has impacted finances which will need to now be incorporated into documentation related to finances once these have been approved by ELT		50%	
IA2023/09/02 Review "Record of Placements" spreadsheet	31-Dec-2023	Andrew Craig	Ashley Judge	26-Sep-2023 FPT team leader has requested access to Record of Placements Spreadsheet. Initial meeting has occurred with Admin TL and agreed meeting with be held with admin in terms of reviewing Spreadsheet and holding quarterly meetings to review document.		10%	
IA2023/09/03 Documented procedures for terminating fostering/adoption allowances.	31-Dec-2023	Andrew Craig	Ashley Judge	26-Sep-2023 Meeting arranged with both FPAT team leader to finalise process maps on 24th October		20%	
IA2023/09/04 Documented procedures for undertaking a review/variation of adoption allowances.	31-Dec-2023	Andrew Craig	Elaine Mullin	20-Sep-2023 Team Leader has devised a guidance note for the review/variation of adoption allowances. This has been sent to the Family Placement Admin Team for consideration/ remediation.		50%	
IA2023/09/05 Develop & circulate procedures to verify requests for changing Foster/Adopters' bank account details.	31-Dec-2023	Andrew Craig	Elaine Mullin	20-Sep-2023 Prior to any procedures being developed information has firstly been sought from Finance and admin teams in relation to current practice/ guidance.. This is to ensure there is no duplication or changes made without consultation. Depending on what information is received, procedures will be developed/ updated and circulated accordingly.		20%	
IA2023/09/06 Matching Panel minutes should be authorised by the chair of the Panel.	31-Dec-2023	Andrew Craig	Elaine Mullin	20-Sep-2023 Management action has already been taken and all recent minutes where adoption allowances have been awarded in conjunction with an adoption match or post adoption assessment, have been signed off by the Chair and the ADM prior to any adoption allowances being put in place. Team Leader has devised a guidance note which has been sent to the Family Placement Admin Team for consideration/ remediation.		50%	





IA2023/11 Implementation of progress against CI/SG Reports

action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/11.03 Decision log	31-Mar-2024	Tim Eltringham	Sheila Tyeson	21-Sep-2023 Initial discussion due to take place to map out how to implement and manage a decision log scheduled for mid October.		15%	

IA2023/12 Climate Change Duty Report

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/12/01 Evidence of peer review and required fields completed.	30-Nov-2023	Kevin Anderson	Lorna Jarvie	3-Oct-2023 The template for this year's reporting is now largely populated and analysis has begun although further conversations regarding verification are still required before completion.		55%	
IA2023/12/04 Review and update of Energy Strategy	31-Mar-2024	Christina Cox; Neil Grant	Tom Burns; Neil Grant	26-Sep-2023 Action still on target, Consultant work ongoing on the Ayrshire Energy Masterplan.		65%	

IA2023/14 School Self-Assessment Checklist results 22-23

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/14.01 Governance	31-Dec-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 Training will take place following issue of the revised, version 6, of the Education Management Guideline on School Funds in October 2023.		25%	
IA2023/14.06 Imprest	31-Dec-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 A review of the 18 remaining schools, identified as having an imprest account, will be undertaken and appropriate advice provided following issue of the revised, version 6 of the Education Management Guideline on School Funds in October 2023.		25%	
IA2023/14.09 Update to Management Guidelines on school funds	31-Dec-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 The Education Management Guideline on 'School Funds' (proposed version 7) will be updated by the due date, with guidance on the use of online banking / bank cards by schools, to ensure there is a consistency of use and control		25%	
IA2023/14.10 Inventory records	31-Dec-2023	Lyndsay McRoberts	Gavin Cockburn	29-Sep-2023 Education Support Services will review existing inventory processes and update the current School Self Assessment Checklist Toolkit document to incorporate guidance for schools on the requirement to undertake an annual inventory exercise. This will include a corresponding, template inventory document detailing items to be included. This action will be completed by the due date and prior to the next self-assessment exercise commencing		25%	