

South Ayrshire Council

**Report by Chief Internal Auditor
to Audit and Governance Panel
of 22 February 2024**

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 and the 2023/24 internal audit plans, 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:

2.1.1 considers the content of this report; and

2.1.2 approves the revision to the 2023/24 Internal Audit Plan as detailed at paragraph 4.3.5.

3. Background

- 3.1 Progress against the Internal Audit annual plan and implementation of actions are reported to the Audit and Governance Panel on a quarterly basis. The last quarterly progress report was reported to Panel on 8 November 2023 and included progress for the second quarter of 2023/24 to 30 September 2023.

- 3.2 This report provides an update on the progress of the 2022/23 and the 2023/24 Plans for the third quarter to 31 December 2023 and the directorates' progress of implementation of Internal Audit actions to 17 January 2024.

3.3/

3.3 The Public Sector Internal Audit Standard (PSIAS) requires that the Chief Internal Auditor continually reassesses and amends the audit plan throughout the year and where changes are taking place around emerging risks and the environment in which audit work is carried out. As a result of this, proposed changes to the 2023/24 Internal Audit have been identified and are included in paragraph 4.3.5 of this report.

3.4 PSIAS also 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](#). Two 2022-23 assignments remain outstanding as at 31 December 2023. Audit testing has concluded and the draft report has been issued for one assignment (Ayrshire Growth Deal – Governance Arrangements). Testing has concluded on the second assignment (Arrangements in place around the use of SWHub) and the report is being drafted.

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

4.2.1 One final report has been issued for South Ayrshire Council since the last quarterly update report in November 2023. There have also been three draft SAC reports and one final report for the Ayrshire Valuation Joint Board (NDR Process - Legislative Changes) issued since the last progress report. Links to SAC Internal Audit assignment reports are shared with all Members through SharePoint.

Ref	Assignment	Assurance	No of Actions
2024-36-02	Thriving Communities Grants Review	Limited	9 Actions (4 high risk, 3 medium and 2 low)

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 4.3.6).

4.3.2 As at 31 December 2023, audit time for 2023/24 was as follows:

	Target %	2023/24	2022/23	2021/22
Direct	83%	82%	78%	80%
Indirect	11%	12%	13%	14%
Management	6%	6%	9%	6%
	100%	100%	100%	100%

4.3.3 Direct audit time is slightly lower than target due to additional indirect time being spent in the first half of the year for team attendance 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. It is expected the targets will be met by the year end.

4.3.4 The revised internal audit plan for 2023/24, approved by the Panel on 8 November 2023, includes 27 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 31 December 2023 is included in the table below:

Status	No. of Deliverables	Percentage
Complete	1	4%
Work in progress	21	78%
Not started	5	18%
Total	27	100%

4.3.5 As noted in paragraph 3.3 above, Chief Internal Auditors require to continually reassess and amend the audit plan throughout the year and where changes are taking place around emerging risks and the environment in which audit work is carried out. This has highlighted two assignments which cannot be completed in 2023/24:

- Assignment 3 - Review and Assess progress of implementation of the Corporate Workforce Plan 2022-2025 Action Plan. Internal Audit was advised in November 2023 that Audit Scotland planned to complete their Best Value review of Workforce Planning between December 2023 and February 2024. Therefore, to avoid duplication of work and additional impact of staff resources in this area, it is proposed that this Internal Audit assignment is deferred for consideration in a future year's Internal Audit Plan. It is proposed that this assignment is replaced in the current audit plan with the review of updated Procurement procedures following

implementation of Oracle Fusion which was included in the 2023/24 [Reserve List](#) approved by Panel on 22 March 2023.

- Assignment 29 - Follow up of Actions from 2022/23 Audit Assignment - arrangements in place around the use of SWHub. The draft report has not yet been issued for the 2022/23 assignment, so, to allow the 2022/23 report to be issued and the Service time to implement any actions resulting from the work, it is proposed that this assignment is deferred until 2024/25. The balance of time from this assignment will be added to contingency within the plan.

4.3.6 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. During the period to 31 December 2023 there were, nine pieces of work in these areas;

- One contingency assignments relating to procurement of training within Health and Social Care (HSC) is currently ongoing.
- Five separate requests for advice and guidance. 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 and the process to award grants to businesses impacted by the transport restrictions as a result of the former Ayr Station Hotel fire.
- Three referrals for investigations. 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 and procedures were updated to strengthened existing controls. The remaining two investigations were completed by Internal Audit. Neither referral was substantiated.

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 Six follow up assignments are included in the revised 2023/24 internal audit plan and approval is being sought within this paper to defer one of these six assignments. One follow up assignment has been completed, a draft report has been issued for one assignment and the remaining assignments are in progress.

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 five overdue audit actions and 13 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 extensions may be agreed between the Service and the Chief Internal Auditor. Extensions to due dates have been agreed for three outstanding actions. First extensions have been agreed for; action IA2023/07.12 - Compliance with Access Control Standard, as completion was delayed due to the ongoing work on the Council's PSN reaccreditation; and action IA2023/14.09 Update to Management Guidelines on school funds. The extension is required to allow for completion of review of the use of online banking/bank cards in all schools and will tie in with this year's annual internal controls self-assessment which is due to start in February 2024. A second extension has been agreed for action IA2023/07.04 Employee Dismissal/Suspension to allow for management review of changes to policy, this action is 95% complete.

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 requests 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 An internal assessment of compliance with PSIAS is completed on an annual basis by a member of internal audit. The internal assessment for 2023/24 has been completed 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.

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](#)
[Internal Audit Plan 2023-24 Midyear Review](#)
[Public Sector Internal Audit Standard](#)

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Date: 12 February 2024

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	100%	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	100%	Final Report Issued
Governance/Best Value							
3	Following the Public Pound	Ayrshire Growth Deal Testing of internal governance arrangements	4.1	1	20	98%	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	70%	Audit Testing complete
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	100%	Final Report Issued
6	National Fraud Initiative	Commencement of 2022/23 Data Matching exercise	-	4	10	100%	Final Report Issued

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
ICT Auditing							100%
7	System Access Control	Review process and controls over granting and removing access to Council System and Data.	6.2	11	30	100%	Final Report Issued
Directorates							
8	Place	Void Repairs - Procedural Review	1.3/5.2	12	25	100%	Final Report Issued
9	H&SCP	Fostering & Adoption Payments	3.2	5	15	100%	Final Report Issued
10	People	Education Maintenance Allowance (Data Match)	2.3	5	5	100%	Final Report Issued
11	H&SCP	Review of progress against implementation of Care Inspectorate/Scottish Government Improvement Plans	3	5	15	100%	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	100%	Final Report Issued
13	Finance, Economic Dev, Regulatory	Review of COVID-19 business grants	4.4	4/9	10	100%	Final Report Issued
Regularity							
14	Schools	Internal Control Self-Assessment Toolkit - Initial Rollout and Management of the Annual Process	2	4	6	100%	Final Report Issued
15	Social Work Locations	Internal Control Self-Assessment Toolkit - Management of the Annual Process	3	4	5	100%	Final Report Issued
16	Continuous auditing	Development of Continuous Auditing to other key risk areas including procurement and payroll	1.3	4	20	100%	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	100%	Final Report Issued
19	Following the Public Pound	Ayrshire Growth Deal	4.1	9	4	100%	Final Report Issued
20	ICT Auditing	PCI DSS	6.2	11	3	100%	Final Report Issued
21	Contract Audit	Capital contract	5.2	9	4	100%	Final Report Issued
22	Directorate and other Systems	Controls around Hall letting Procedure	2.4/6.2	4	2	100%	Final Report Issued
23	Directorate and other Systems	Controls around fuel systems	6.1	4	4	100%	Final Report Issued
24	Directorate and other Systems	Carefirst	3	4	2	100%	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	100%	Final Report Issued
27	IJB	Performance Monitoring Arrangements Follow Up of Risk Management Arrangements (Estimated days includes Internal Audit support to the IJB)	-	-	25	100%	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	100%	Investigations concluded and reports issued where required
29	Advice and Guidance	Client requests, advice and consultancy - including participation on working groups	-	-	15	100%	
30	Contingency	Contingency budget for unplanned commitments arising during the year	-	-	30	100%	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	100%	
32	Management and Audit development	Internal Audit planning, annual reporting, and quarterly reporting	-	-	35	100%	
33	EQA2	South Ayrshire Council independent review of Renfrewshire Council's compliance with PSIAS	-	-	10	100%	Report Issued
34	QAIP	Annual self-assessment of compliance with PSIAS	-	-	10	100%	
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	23	5%	Planning 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	5%	Planning 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	0%	Not Started
Governance/Best Value							
4	National Fraud Initiative	Co-ordination and Monitoring of Exercise and review of Procurement Matches.	Best Value	4	15	70%	Investigations 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	50%	Testing Concluded on follow up of actions.

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	60%	Testing ongoing
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	5%	Planning 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	0%	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	95%	Draft report issued
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	80%	Audit Testing concluded – report being drafted
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	10%	Research and Audit Planning started
12	Education	Review the use of funding allocated to South Ayrshire Council from the Attainment Scotland Fund (ASF) to	The Promise,/Li	9	20	20%	Terms of reference issued


No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
		confirm it complies with the condition of the fund/national guidance and ensure there are adequate arrangements in place to monitor and report impacts and outcomes	ve Work Learn				
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	0%	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	0%	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	95%	Draft report issued
16	Change and Communities	Review of Cash Collection Arrangements in Leisure Facilities and sample testing	Spaces and Places	4	10	85%	Draft report issued – clearance meeting to be arrange
Regularity							
17	Continuous Auditing	Accounts Payable, Payroll and Debtors (including Housing Rent Debtors)	Best Value	4	40	30%	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	20%	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	75%	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	30%	Self-Assessment Questionnaire being updated
21	Social Work Locations	Internal Control Self Assessment Toolkit - Management of the Annual Process	The Promise/Our Ageing Population	4	7	70%	Self-Assessment Questionnaire issued
Follow Up Reviews							
22	Regularity	Follow Up of actions from 2021/22 Audit Assignment - Museum Stores	-	5	4	70%	Testing concluded - Draft report being prepared
23	Main accounting	Follow up of Actions from 2020/21 Audit Assignment - Main Accounting Review	-	5/11	0	N/A	Included within Fusion audit
24	ICT Auditing	Follow up of Actions from 2022/23 Audit Assignment - Systems Access Controls	-	5/14	0	N/A	Deferred to 2024/25 plan
25	Directorate	Follow up of Actions from 2022/23 Audit Assignment - Void repairs	-	5/15	3	70%	Testing Concluded – report being drafted
26	Directorate	Follow up of Actions from 2022/23 Audit Assignment - Fostering and Adoption	-	5/6	3	5%	Planning 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	0	N/A	Follow up not required as original audit gave substantial assurance
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	0%	Not Started
30	Contingency	Follow up of Actions from 2022/23 Audit Assignment - Golf Club House Income Controls	-	5/4	5	95%	Draft report issued


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	100%	Final reports issued
32	IJB	Workforce Planning Follow Up – Performance Monitoring Arrangements	-	-	25	5%	Planning Started
Other							
33	Investigations	Allowance for investigations of irregularities.	-	4	30	Ongoing	Three concluded as at 31 December 2023
34	Advice and Guidance (general)	Client requests, advice and consultancy - including participation on working groups	-	-	5	Ongoing	Advice and Guidance provided in five 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	Ongoing	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
37	Closure of prior year assignments	Allowance of time for the closure of prior year audit work into 2022/23	-	-	53	95%	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	90%	Self Assessment completed. To be reported to Audit and Governance Panel together

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Status	Progress
							with the results of the external.
TOTAL					610		


Overdue Actions (As At 17 January 2024)

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	10-Jan-2024 All aspects of the audit have been completed and the Drivers Handbook & the traffic and Transport Policy will be going to Cabinet in February for approval.		98%	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-Dec 2023	Wendy Wesson	Noemi Cecconi	15-Jan-2024 The termination part is completed. The update required is only about the managers responsibility regarding contacting ICT to suspend the employee's access. A sentence will be added to the disciplinary policy about this rather than waiting to update the policy in line with the policy review schedule. Extension requested to 9 February to allow for the review of updated policy		95%	1 st extension granted to 31/12/2023 2 nd Extension requested to 9 February 2024
IA2023/07.08 Line manager responsibilities	31-Dec 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





IA2023/07.12 Compliance with Access Control Standard	31-Dec-2023	Tim Baulk	Stewart McCall	12-Jan-2024 Completion of this action delayed by the ongoing work on the Council's PSN reaccreditation. Will now be completed 31 March 2024		45%	1 st extension requested to 31/03/2024
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IA2023/14 School Self-Assessment Checklist results 22-23


Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/14.09 Update to Management Guidelines on school funds	31-Dec-2023	Lyndsay McRoberts	Gavin Cockburn	<p>04-Dec-2023 Education Support Services will be late in completing this action as the review of the use of online banking / bank cards by schools has not been concluded, and therefore the subsequent update of the Education Management Guideline on 'School Funds' (proposed v7) has not yet taken place.</p> <p>The revised 2024 School's Self-Assessment Toolkit does include 9 new questions for schools who use bank cards and online banking for the School Fund and this will improve governance around online banking and the use of bank cards for the School Fund, where any issues with security are identified through the annual audit.</p> <p>Educational Services expects the action to be completed by 31 March 2024.</p>		60%	1 st extension requested to 31/03/2024

Actions Due within next 6 Months (As At 17 January 2024)

IA2021/40 Main Accounting System Review							
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)

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%	
IA2023/07.09 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%	

IA2023/11 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.		65%	

IA2023/12 Climate Change Duty Report							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2023/12/04 Review and update of Energy Strategy	31-Mar-2024	Christina Cox; Neil Grant	Tom Burns; Neil Grant	10-Jan-2024 Action still on target, Consultant work ongoing on the Ayrshire Energy Masterplan which is due to be completed now by 7th March 2024.		80%	