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2 November 2022

To: Councillors Henderson (Chair), Bell, Cullen, Kilpatrick, McGinley, Ramsay, Scott and Weir.

All other Elected Members for information only

Dear Councillors

AUDIT AND GOVERNANCE PANEL

You are requested to participate in the above Panel to be held **on Wednesday 9 November 2022 at 10.00 a.m.** for the purpose of considering the undernoted business.

This meeting will be held on a hybrid basis for Elected Members, will be live-streamed and available to view at <https://south-ayrshire.public-i.tv/>

Yours sincerely

CATRIONA CAVES
Head of Legal and Regulatory Services

B U S I N E S S

1. Declarations of Interest.
2. Call-ins from Cabinet.
3. Minutes of previous meeting of 5 October 2022 (copy herewith).
4. Action Log and Work Programme (copy herewith).

5./

External Audit Reports

5. Best Value Action Plan 2021-22 – Update – Submit report by Depute Chief Executive and Director of Housing, Operations and Development (copy herewith).

Internal Audit Reports

6. Internal Audit - Progress Report (i) Progress of Annual Internal Audit Plan 2022/23 (ii) Implementation of Internal Audit Action Plans (iii) Quality Assurance and Improvement Programme Update – Submit report by Chief Internal Auditor (copy herewith).

For more information on any of the items on this agenda, please telephone Janice McClure, Committee Services on 01292 612169, Wellington Square, Ayr or
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www.south-ayrshire.gov.uk

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AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 5 October 2022 at 10.00 a.m.

Present in

County Hall: Councillors Peter Henderson (Chair), Gavin Scott and George Weir.

Present

Remotely: Councillors Chris Cullen, Brian McGinley and Cameron Ramsay.

Attending in E. Howat, Chief Executive; T. Baulk, Head of Finance, ICT and Procurement;

County Hall: C. Caves, Head of Legal and Regulatory Services; C. McGhee, Chief Internal Auditor; J. McClure, Committee Services Lead Officer; and E. Moore, Committee Services Assistant.

Opening Remarks.

The Chair

- (1) welcomed everyone to the meeting; and
- (2) outlined the procedures for conducting this meeting and advised that this meeting would be broadcast live.

1. Sederunt and Declarations of Interest.

The Chair called the Sederunt for the meeting and having called the roll, confirmed that there were no declarations of interest by Members in terms of Council Standing Order No. 17 and the Councillors' Code of Conduct.

2. Minutes of Previous Meeting.

The [Minutes](#) of the meeting 7 September 2022 of (issued) were submitted and approved.

3. Action Log and Work Programme.

There was submitted an update of the [Action Log and Work Programme](#) for this Panel (issued).

Comments were made by Panel Members in relation to:-

- (1) Item 4 on the Action Log with the action “Equality and Diversity Forum to be requested to investigate training for Elected Members and employees on Equalities; and the format that this should take” when it was noted that this action was currently being considered however due to resourcing issues no specific date had been agreed at this stage; and the Member noted that this was worrying as this matter should be a priority. The Chief Executive then advised that she would pick this matter up with the relevant Service Lead and obtain a date for this training; and
- (2) Item 5 on the Action Log entitled “Best Value Action Plan 2021-22 – Update - when is the “appropriate time” for the engagement strategy to be developed and delivered through the Thriving Communities Team”; and the Member highlighted that this matter should not be delayed due to awaiting the Council Plan and should be progressed timeously.

A question was raised by a Panel Member in relation to Item 6 on the Action Log entitled “Best Value Action Plan 2021-22 – Update – a number of targets 0% or 10% progress and the Best Value report required these to be addressed within the timescales” and whether this had been progressed; and the Chief Executive advised that she had raised this matter with the Leader stressing the importance of identifying priorities in the Council Plan as a number of actions could not be progressed until that had been addressed; that a meeting of the Best Value Working Group would shortly be taking place in order to progress this matter; that a Members’ briefing would be taking place with the Improvement Service; that she would keep focus on this area; and that she would provide an update to the next meeting of this Panel.

The Panel

Decided: to note the current status of the Action Log and Work Programme.

External Audit Report

4. Audit Scotland: Fraud and Irregularity 2021/22

There was submitted a [report](#) (issued) of 23 September 2022 by the Head of Finance, ICT and Procurement advising the Panel of the Audit Scotland report ‘Fraud and Irregularity 2021/22’.

The Head of Finance, ICT and Procurement provided a summary of the report advising that Section 3 of the report highlighted the key messages and the recommendations; and that the Council’s approach to Covid-19 and irregularity and fraud in general was outlined within the report.

A question was raised by a Panel Member in relation to fraud risks and whether alerts could be issued to Senior Managers to make them aware of any risks; and the Head of Finance, ICT and Procurement advised that alerts of risks were not received often, however, the Chief Internal Auditor advised the relevant service of any risks; and that he would discuss this matter with the Chief Internal Auditor to ascertain if anything further could be done on receipt of risk alerts.

Comments were made by Members in relation to:

- (1) the difficulties associated with “quick spend” and dealing with the emerging problems from this; and that officers should be commended for implementing new processes and checks to ensure that monies were spent appropriately, despite the lack of guidance from Scottish Government; and that better support and direction should be provided from Scottish Government on how monies should be spent when funding like this was provided in the future;
- (2) the Council’s robust systems which had ensured there was no noticeable level of fraud due to these good processes; and
- (3) the section of the Audit Scotland report entitled “Ways to Reduce Counter-Fraud Risk” which should read “Ways to Reduce Fraud Risk”; and the Head of Finance, ICT and Procurement advised that this was a valid point, however, this was a national report using Audit Scotland’s phraseology.

The Panel, having considered the findings outlined in the Audit Scotland report ‘Fraud and Irregularity 2021/22’ (attached as Appendix 1 to the report),

Decided: to note the contents of the report.

5. Audit Scotland: Scotland’s Financial Response to Covid-19

There was submitted a [report](#) (issued) of 23 September 2022 by the Head of Finance, ICT and Procurement advising the Panel of the Audit Scotland report ‘Scotland’s Financial Response to Covid-19’.

The Head of Finance, ICT and Procurement provided Panel with a background to this report and advised that item 3.1 of the report provided the key messages from the Audit Scotland report; that item 3.2 of the report provided the recommendations from the Audit Scotland report; and that paragraph 4.2 of the report outlined the Council’s response to the recommendations in the Audit Scotland report.

Comments were made by Members in relation to:-

- (1) commending staff who worked tirelessly to ensure that the funding was paid to businesses and individuals as soon as possible while working with limited guidance from the Scottish Government;
- (2) the lack of guidance provided by Scottish Government; and that the better the guidance, the more robust processes would be and easier to avoid fraud as some individuals would be tempted to defraud the Council, however, officers had ensured there were robust processes in place and were to be commended for their fastidiousness with this; and
- (3) the lack of fraudulent claims being due to staff’s insight, knowledge and experience; that the Scottish Government had now provided guidance which could be utilised for any future emergencies, however, this lack of guidance had contributed to the pressures staff were working under.

The Panel

Decided: to note the contents of the report.

Other Governance Reports

6. Accounts Commission Annual Report 2021/22

There was submitted a [report](#) (issued) of 23 September 2022 by the Head of Finance, ICT and Procurement advising the Panel of the Accounts Commission Annual Report 2021/22.

The Head of Finance, ICT and Procurement provided Panel with an overview of this report, advising that this was a wide ranging national report from the Accounts Commission attached as Appendix 1 to the report; and that he had highlighted the findings and recommendations pertinent to this Council.

Comments were made by Panel Members in relation to:-

- (1) the Accounts Commission's report being very similar to those of many other local authorities; and that he did not accept many of the issues highlighted, such as further work required in driving forward transformation as during the pandemic funds had been limited and staff had been working tirelessly to assist with matters relating to the pandemic;
- (2) commending the Head of Finance, ICT and Procurement's report which had helpfully highlighted the issues relating to this authority; and raising concerns that the issues of "tackling poverty and inequalities" did not appear to have progressed and advising that he would raise this matter at the next meeting of the Best Value Working Group; and
- (3) that the Equalities Impact Assessment of reports now had added weight due to the cost of living crisis and these reports should reflect the reality of life at the moment.

The Chief Executive responded in relation to the above comments and advised that Members required to focus on the matters the Council agreed to take forward as a result of the Best Value Audit Report and ensure that action had been taken against those matters and completed, which was the information reported to this Panel.

The Panel, having considered the findings in the Accounts Commission Annual Report 2021/22 (attached as Appendix 1 to the report),

Decided: to note the contents of the report.

7. Audit Report

There was submitted a [report](#) (issued) of 23 September 2022 by the Chief Executive updating the Panel on progress towards addressing the recommendations of the fact finding audit undertaken by Audit Glasgow (the Internal Audit team from Glasgow City Council).

The Chief Executive advised that she had submitted a report to the meeting of this Panel on 23 February 2022 highlighting a number of actions which required to be carried out to address the recommendations of the fact finding audit carried out by Glasgow City Council; that a further report on 22 June 2022 had updated the Panel advising that two actions were still outstanding; and that this report provided the final update outlining that all actions had now been completed and a report had been submitted to Cabinet on 30 August 2022 in terms of the transfer of the land at Mainholm and a review undertaken in terms of any valuations applied in other land transfers, which was circulated to Members on 12 July 2022.

The Chair highlighted that this had been a useful exercise and that lessons had now been learned.

The Panel, having scrutinised the report,

Decided: to note the contents of the report.

The meeting ended at 10.45 a.m.

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Audit and Governance Panel

Agenda Item No. 4

Action Log

No	Date of Meeting	Issue	Actions	Assigned/ Re-assigned to	Update	Completed
1	22/06/22	Corporate Lets	Corporate Lets Application Form and Note of Criteria for being awarded discretion to be issued to all Members	Co-ordinator (Destination, Promotion and Inclusive Participation)	Emails issued to members on 30 August and 2 September 2022.	Yes
2	22/06/22 and 01/09/22	Corporate Lets	Updated Application Form for a Corporate Let to be issued to all Members	Co-ordinator (Destination, Promotion and Inclusive Participation)	Email issued to members on 30 September 2022.	Yes
3	01/09/22 and 05/10/22	Equalities	01/09/22 - Equality and Diversity Forum to be requested to investigate training for Elected Members and Employees on Equalities; and the format that this should take. 05/10/22 – date of training to be provided to Panel	Service Lead – Policy, Performance and Community Planning	Equality and Diversity Forum to meet on the 15 th of November to discuss an updated terms of reference and training needs.	

Audit and Governance Panel

No	Date of Meeting	Issue	Actions	Assigned/ Re-assigned to	Update	Completed
4	01/09/22 and 05/10/22	Best Value Action Plan 2021-22 – Update - when is the “appropriate time” for the engagement strategy to be developed and delivered through the Thriving Communities Team	01/09/22 - To be picked up with the Thriving Communities Team and to engage with the Administration to determine the priorities going forward 05/10/22 - Should not be delayed due to awaiting the Council Plan and should be progressed timeously	Director of Strategic Change and Communities	The Thriving Communities team are ready to support any consultation and engagement emerging from the development of the Council Plan and the associated financial planning that would support the delivery of the Council Plan objectives. A series of online videos have been developed and a communications plan is ready to be implemented at the appropriate time.	
5	01/09/22 and 05/10/22	Best Value Action Plan 2021-22 – Update – a number of targets 0% or 10% progress and the Best Value report required these to be addressed within the timescales	01/09/22 - This matter to be referred to Cabinet for the Portfolio Holders to ensure the appropriate actions are taken 05/10/22 – update to be provided to Panel at next meeting on 09/11/22	Chief Executive	Improvement Service briefing held on 11 October 2022 for all elected members and meeting with Administration scheduled for 10 November 2022. Meeting of Best Value Working Group scheduled for 1 November	
6	01/09/22	Internal Audit Progress Report	Members to receive Pentana Training	Service Lead – Policy, Performance and Community Planning	Training sessions have started.	Yes

Audit and Governance Panel

No	Date of Meeting	Issue	Actions	Assigned/ Re-assigned to	Update	Completed
7	05/10/22	Audit Scotland : Fraud and Irregularity 2021/22	Discussions to take place with Chief Internal Auditor on whether anything further could be done on receipt of risk alerts	Head of Finance, ICT and Procurement	Discussions have taken place and current arrangements are considered sufficient to ensure information on specific frauds are shared with the relevant members of staff within the Council however a fraud bulletin is being developed to be circulated to staff during International Fraud Awareness week (13-19 November) to remind staff what type of frauds are investigated by the Corporate Fraud Team, how to report fraud and who to report it to.	In progress

Audit and Governance Panel

Work Programme 2022/23

No	Issue	Actions	Assigned To	Due Date To Panel	Latest update
1.	Internal Audit - Progress Report (i) Progress of Annual Internal Audit Plan 2022/23 (ii) Implementation of Internal Audit Action Plans	Report to Panel	Chief Internal Auditor	Quarterly reports throughout the year (Feb, May, Sept, Nov)	Report to this Panel
2.	External Audit Progress Reports	Report to Panel	Head of Finance, ICT and Procurement	Regular reports throughout the year	Deferred until the New Year pending outcome of item 9 below for any actions to be progressed.
3.	Corporate Fraud Team Activity Report	Report to Panel	Chief Internal Auditor	Six monthly (May and Dec)	Next report due 7 December 2022
4.	Strategic Risk Report	Report to Panel	Head of Legal and Regulatory Services	Six monthly	
5.	Best Value Assurance Report - Quarterly Updates on Progress against the Action Plan	Report to Panel	Assistant Director - Strategic Change	Quarterly reports throughout the year	
6.	Audit Scotland: Local Government in Scotland Overview 2022	Report to Panel	Depute Chief Executive and Director of Housing, Operations and Development	9 November 2022	Deferred to 7 December

Audit and Governance Panel

No	Issue	Actions	Assigned To	Due Date To Panel	Latest update
7.	Best Value Action Plan 2021-22 – Update	Report to Panel	Depute Chief Executive and Director of Housing, Operations and Development	9 November 2022	Report to this Panel
8.	Audit Scotland : Tackling Child Poverty	Report to Panel	Assistant Director - Strategic Change	9 November 2022	Deferred to 7 December
9.	Final Report on the 2021/22 Audit	Report to Panel	Head of Finance, ICT and Procurement	9 November 2022	Deferred to special meeting on 23 November
10.	Museums – Stores Control	Report to Panel	Director of Strategic Change and Communities	7 December 2022	
11.	Treasury Management Mid-Year Report 2022/23	Report to Panel	Head of Finance, ICT and Procurement	7 December 2022	
12.	Proposed Internal Audit Plan 2023/24 (including Annual Review of Internal Audit Charter	Report to Panel	Chief Internal Auditor	22 March 2023	

South Ayrshire Council

**Report by Depute Chief Executive and Director
of Housing, Development and Operations
to Audit and Governance Panel
of 9 November 2022**

Subject: Best Value Action Plan 2021-22 – Update

1. Purpose

- 1.1 The purpose of this report is to advise members of the progress made in delivering the actions identified in the Best Value Assurance Report - [Action Plan 2021-22](#).

2. Recommendation

2.1 It is recommended that the Panel:

- 2.1.1 scrutinises the content of the Best Value Action Plan 2021-22 update report; and**
- 2.1.2 considers the progress through the narrative set out within [Appendix 1](#).**

3. Background

- 3.1 The Local Government in Scotland Act 2003 places statutory duties on Councils in relation to Best Value. The audit of Best Value is a continuous process that forms part of the annual audit of every Council. Findings are reported each year through the Annual Audit Report.
- 3.2 In addition, the Controller of Audit will present a Best Value Assurance Report to the Accounts Commission at least once during the five-year audit appointment for each Council. Audit Scotland published the Council's [Best Value Assurance Report](#) published in October 2021.
- 3.3 In response to the recommendations in the report, an [action plan](#) was developed by officers and agreed by Council in December 2021. Members agreed that progress on the action plan should be reported to the Audit and Governance Panel quarterly.
- 3.4 In January 2022, the Leadership Panel agreed to extend the existing Council Plan (2018-22) by no more than one year to allow new Members the opportunity to contribute to the development of a new plan. It is anticipated that the new Council Plan will be agreed by Cabinet by March 2023.

3.5 The Best Value Working Group met on 1 November and agreed to provide an update on the Best Value Action Plan to Council in December 2022. The group also agreed to develop updated terms of reference for approval by the Council.

4. Proposals

4.1 It is proposed that members of the Audit and Governance Panel scrutinise the attached report ([Appendix 1](#)) and offer feedback to officers.

4.2 Members should note that the actions relating to the development of the new Council Plan have been given updated timescales to match the anticipated adoption of the new plan in March 2023.

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 Risk Implications of Adopting the Recommendations

8.1.1 There are no risks associated with adopting the recommendations.

8.2 Risk Implications of Rejecting the Recommendations

8.2.1 Rejecting the recommendations may impact on the reputation of the Council.

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 Commitment 1 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness.

13. Results of Consultation

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

13.2 Consultation has taken place with Councillor Martin Dowey, Portfolio Holder for Corporate and Strategic, and the contents of this report reflect any feedback provided.

Background Papers [Audit Scotland - Best Value Assurance Report - published on 27 October 2021](#)

[Best Value Assurance Report - Action Plan 2021-22](#)

Report to Leadership Panel of 18 January 2022 – [Council Plan 2018-22 \(2020 Mid-Term Refresh\) Extension](#)

Person to Contact **Kevin Anderson, Service Lead – Policy, Performance and Community Planning**
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Date: 1 November 2022

Best Value Action Plan Update Report - 2021-22

Appendix 1

Recommendation 1 The Council should confirm that it has the capacity and skills required to increase its pace of improvement in key aspects of Best Value, such as community empowerment, financial and workforce planning and transformation Where appropriate external support should be sought from other Councils, or the Improvement Service, to help with focussing its areas of improvement. (paragraph 119)

Action	Managed By	Progress	Original Due Date	Current Due Date	Latest Note
Secure additional funding to add temporary resources to key areas of Best Value	Eileen Howat	90%	31-Dec-2022	31-Dec-2022	Management restructure approved 9 September 2022 includes permanent additional resources and refocus on key areas of Best Value. Any additional temporary resources required will be considered as BVAR action plan progresses
Engage the Improvement Service on aspects of Best Value	Eileen Howat	100%	31-Dec-2022	31-Dec-2022	Assistance from IS has been secured in respect of development of Council Plan and Workforce Planning and further engagement planned in respect of change. It is expected that engagement with the Improvement Service will be ongoing in relation to key aspects of Best Value.

Recommendation 2 The Council prepare both medium and long-term financial plans. The plans should consider changes to both income and expenditure, identify both budget gaps and set out the actions necessary to address those gaps. There should also be a clear linkage to Council priorities (paragraph 62)

Action	Managed By	Progress	Original Due Date	Current Due Date	Latest Note
Develop a Long-Term Financial Outlook (LTFO) that draws together all known factors which affect the Council's financial position and its financial sustainability over the longer term (i.e., a ten-year period). The LTFO will be refreshed bi-annually	Tim Baulk	100%	31-Dec-2022	31-Dec-2022	The Long-term Financial Outlook (LTFO) and Medium Term Financial Plan (MTFP) was considered and approved by Leadership Panel in 2021. Future iterations of this plan will be considered by the Best Value Working Group and approved by Audit and Governance Panel.

Develop a Medium-Term Financial Plan (MTFP) that provides a clear understanding of the anticipated resources available to the Council in the short and medium term (i.e. three years) in order to deliver its priorities and objectives. The MTFP will be updated annually	Tim Baulk	100%	31-Dec-2022	31-Dec-2022	Plan developed and approved. Future iterations of this plan will be considered by the Best Value Working Group and approved by Audit and Governance Panel.
Ensure clear and continued linkage between the LTFO and MTFP with other key strategic documents, including the Council Plan, Workforce Plan, Long Term Financial Linkage evidenced in future strategic developments. Executive Leadership Team (ELT) and Corporate Leadership Team (CLT) Ongoing and aligned to Council Plan and Workforce Plan Strategy and Treasury Management Strategy	Corporate Leadership Team; Executive Leadership Team	60%	31-Dec-2022	31-Mar-23	Further engagement planned with Administration following IS session on developing Council Plan and during preparation of 2023/24 budget. The new Council Plan will be developed to sit alongside key corporate strategies such as our Workforce Plan and LTFO.
Develop a public-facing communication plan to publicise and explain the significant financial challenges facing the Council for the foreseeable future	Tim Baulk; Jane Bradley	80%	31-Mar-2022	31-Mar-2023	A communications plan has been developed and the first in a series of videos have been developed to support this.
Develop a clear understanding of public needs, preferences, and priorities through a robust and recurring engagement process, aligned with the local government electoral cycle	Jane Bradley	60%	31-Dec-2022	31-Mar-23	The Thriving Communities team have structures in place to support consultation and engagement with communities at the appropriate time when the Council plan is being developed.
Develop processes to support Elected Members in setting clear, prioritised objectives based on the Council Plan and the projected needs of the public, including service redesign, reduction, and cessation where appropriate	Kevin Anderson	60%	31-Dec-2022	31-Mar-2023	Discussions have taken place with the Improvement Service who are supporting the Council in developing the priorities. The first elected member briefing event took place on 11 October with the Corporate Leadership Team and Councillors attending in person and online. It is anticipated that the new Council Plan will be approved by Cabinet in March 23.
Engage with external partners (e.g. Improvement Service) to ensure that the design and delivery of community engagement improvement actions are effective and reflects best practice	Jane Bradley	100%	31-Mar-2022	31-Mar-2022	Thriving Communities are liaising with the HSP, 3RD Sector and other CPP partners to improve community engagement across CPP. It is proposed that the existing CPP Communities Reference Group is refreshed and called Community Engagement Coordination Group. (Proposal Attached). Internally improvements have already taken place, this includes the established consultation officer's group, engagement with Community Councils and the roll out of Place Standards toolkit. Initial meetings have taken place with the Improvement Service and a presentation was delivered by them to Senior Management. Early engagement has commenced in relation to best practice engagement activity.

Recommendation 3 The Council should improve and embed workforce planning, so that service workforce plans are developed consistently across the Council. The plans should include clear links to the Council's priorities and to its strategic change programme. (paragraph 77)

Action	Managed By	Progress	Original Due Date	Current Due Date	Latest Note
Convene a Corporate Working Group to develop a workforce plan for 2022-25 that links to the Council's strategic priorities and improvement areas in relation to Best Value	Eileen Howat	100%	31-Dec-2021	31-Dec-2021	Complete, a workforce planning group has been convened.
Workforce Plan Implementation	Jane Bradley	100%	31-Mar-2022	31-Mar-2022	The workforce plan will be brought forward to Service and Performance panel in October 2022.

Recommendation 4 The Council should make sure that its transformation work is fully aligned and integrated to its covid recovery planning work and improve its approach to its Strategic Change Programme by: • Adding greater detail about individual projects • Setting clear timelines for each project • Developing a benefits realisation tracker to assess whether the Council has achieved its aims. (paragraphs 123 and 124)

Action	Managed By	Progress	Original Due Date	Current Due Date	Latest Note
Update Leadership Panel on the development and delivery of the South Ayrshire Way Strategic Change Programme	Stuart MacMillan	100%	31-Dec-2022	31-Dec-2022	To date, the following updates have been provided: <ul style="list-style-type: none"> • Leadership Panel - 15 February • Service and Improvement Panel - 29 March • Cabinet - 14 June An update will also go to the Service and Performance Panel in October.
Development of a Communications Strategy including the roll out of key messages to staff, stakeholders, partners and the public on the launch of the Change Programme; key themes and outputs and the benefits that will be achieved	Stuart MacMillan	100%	31-Mar-2022	31-Mar-2022	Communication Strategy approved and implemented, and updates provided to the Strategic Change Executive
Implementation of internal effective mechanisms for reporting programme progress and in particular tracking benefits	Stuart MacMillan	100%	31-Mar-2022	31-Mar-2022	Benefits Realisation Plan has been approved by Strategic Change Executive (26 August 2021). It was also shared at Service and Performance Panel on 29 March 2022 which noted the approach that the Council

					is taking to benefit realisation and implementing trackers.
Continue to progress the delivery of projects, focussing on moving projects from the scoping/exploratory phase and into delivery	Stuart MacMillan	100%	31-Mar-2022	31-Mar-2022	Over 80% of the projects on the Programme are at delivery stage. There will be a continued focus on moving projects into implementation.
Review governance arrangements across the Council to integrate its approach to transformation and change; avoid duplication, promote recovery from covid and inform best practice	Jane Bradley	75%	31-May-2022	31-May-2023	Governance arrangements have been embedded for the Strategic Change Programme. Some scoping work has been undertaken to identify transformational activity across the Council and map governance arrangements. A route map will be developed to integrate the Councils approach to transformation and change, avoid duplication and promote recovery from Covid and inform best practice.

Recommendation 5 The Council needs to build on the Service Recovery and Improvement Plans and the Community Engagement Strategy to ensure that future community engagement and consultation is consistent, and fully involves communities to develop how Council services will operate in the future in response to the Covid-19 pandemic, in order that real change and outcomes can be delivered. (paragraphs 25 and 112)

Action	Managed By	Progress	Original Due Date	Current Due Date	Latest Note
Establish a new Thriving Communities service has been established to lead community engagement across South Ayrshire	Jane Bradley	100%	31-Mar-2022	31-Mar-2022	A new Thriving Communities service has been established and implementation of new structure and formation of community-based locality teams is ongoing
An annual log of all consultations and engagement will be published	Jane Bradley	75%	31-Dec-2022	31-Dec-2023	Officers group established who will now log consultations. Information will be published in April 2023 and annually thereafter in line with reporting cycle.
Thriving Communities will be responsible for engaging with local communities to help develop local place plans – November – March 2022 already underway and planned	Jane Bradley	75%	31-Dec-2022	31-Dec-2022	The Consultation Reference Group met on 22nd September 2022 and will meet again on 18th January 2023. The group discussed recent consultations, issues and challenges and consultations that are scheduled over the next six months. The meeting wasn't well attended, services represented include Thriving Communities, Education, Legal and Asset Management. The six months progress report on consultations will be sent out in October requesting information and encouraging services to utilise the

					<p>Consultation Reference Team site and attend the meeting in January.</p> <p>The annual log of consultations will be collated in April 2023.</p> <p>Thriving Communities have now completed the latest round of Place Planning engagement sessions. The opportunity to provide online feedback has now closed. The data/information is with Economy and Regeneration Place Planning Officers to develop and publish plans that can be shared with communities.</p> <p>Ayr North – Plan Published 2020 Girvan Plan Published 2022 Annbank / Mossblown / Tarbolton / Coylton – Engagement Sessions Complete Monkton – Engagement Sessions Complete Dundonald – Engagement Sessions Complete Loans – Engagement Sessions Complete Symington - - Engagement Sessions Complete South Carrick Villages – Engagement Sessions Complete Prestwick - Engagement Sessions Complete Maybole and North Carrick – Place Planning Carried out by NCCBC Troon – Troon Together Responsible for Place Planning</p>
A new online platform will be launched in January 2022 and will provide an opportunity for residents to let public services and community groups know what is important to the people of South Ayrshire	Jane Bradley	100%	31-Jan-2022	31-Jan-2022	<p>South Ayrshire Community Conversations' (Consul) Training has been rolled out to internal officers and 3rd sector partners. The platform will be piloted in July 2022 as part of the consultation to amend the Community Council Boundaries in North Carrick.</p>
A new officers group will be established to support and improve consultation across the organisation. We will continue to work alongside the Consultation Institute to improve our consultation processes	Jane Bradley	100%	31-Jan-2022	31-Jan-2022	<p>Officers group established and officers commenting on the Teams channel already provide support and guidance for colleagues. Training for Consul has been rolled out.</p>

Recommendation 6 The Council should improve performance reporting, by: • Setting targets for its KPIs • Including a summary of performance against KPIs in its performance reports to Members • Increasing the frequency of reports to Elected Members • Making performance reports more accessible to the public (paragraphs 32, 47 and 51)

Action	Managed By	Progress	Original Due Date	Current Due Date	Latest Note
Explore options for the future iterations of the Council Plan with Members and community planning partners and consider how reporting could be improved	Mike Newall	75%	31-Dec-2022	31-Dec-2022	A Council Plan Priorities Workshop took place on 11 th October 2022 with Elected Members and Chief Officers to consider the priorities for the Council in the development of the new Council Plan. The workshop was facilitated by the Improvement Service and generated a range of priorities for consideration. Elected Members will confirm to officers their preferred priorities to be taken forward.
As part of the development of the new Council Plan a greater emphasis will be on measuring outcomes	Mike Newall	70%	31-Dec-2022	31-Dec-2022	It was agreed at the Council Plan Priorities Workshop that took place on 11 th October 2022 that the confirmed priorities that will be published within the new Council Plan will have specific and measurable outcome that will define the benefits of the priorities.
Review the performance monitoring framework to improve public performance reporting	Mike Newall	100%	28-Feb-2022	28-Feb-2022	The review of the Performance Monitoring Framework was approved at the Service and Performance Panel that took place on Tuesday 8th February 2022.

Recommendation 7 To help them carry out their roles, including their responsibilities under Best Value, Elected Members should take advantage of the learning and development opportunities provided by the Council. The Council should continue to work with Elected Members to understand and address reasons for variable uptake of training (paragraph 30)

Action	Managed By	Progress	Original Due Date	Current Due Date	Latest Note
Conversion of all training to on-line Coast training courses and production of online Member's pack	Catriona Caves	95%	28-Feb-2022	31-Aug-2022	Induction training has been uploaded as Coast training courses and ICT finalising process to allow members access to recordings of members briefings. Process being implemented for Briefings being held by Teams Briefings for the new Schedule of briefings. Confirmation awaited from ICT on the format as to how members can access Member Briefings on-line after in person training. This will then be implemented after recess for new Briefing Schedule. On-line induction pack completed and uploaded on members area
Consideration of medium for delivery of training – ie by Hybrid training where Members can be both present in person and attending on-line	Catriona Caves	100%	31-May-2022	31-Aug-2022	Members are able to access training both in Hybrid and in person. On occasion there are some sessions which are run as purely in person sessions.
Return to PDP and personalisation of training needs with new Members intake	Catriona Caves	80%	30-Apr-2022	31-Dec-2022	Meetings with improvement service are complete by 5 November and then more experienced members are to have one to ones with OD/Member services before Christmas and new members thereafter.
Further develop new Member induction training	Catriona Caves	100%	30-Apr-2022	30-Apr-2022	A timetable of Induction Training was completed and an electronic new member's induction pack provided to all members and uploaded on a freshly designed new members page on the Core (the Council's intranet)
Report to Service and Performance Panel on training that is delivered with details of Member attendance	Catriona Caves	10%	31-Dec-2022	31-Dec-2022	Will be brought forward with initial update.

South Ayrshire Council

**Report by Chief Internal Auditor
to Audit and Governance Panel
of 9 November 2022**

Subject: Internal Audit – Progress Report

- (i) Progress of Annual Internal Audit Plan 2022/23**
 - (ii) Implementation of Internal Audit Action Plans**
 - (iii) Quality Assurance and Improvement Programme Update**
-

1. Purpose

- 1.1 The purpose of this report is to advise Members of internal audit's progress of the 2022/23 internal audit plan, directorate 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 9 September 2022 and included progress for the first quarter of 2022/23 to 30 June 2022.
- 3.2 This report provides an update on the progress of the 2022/23 Annual Internal Plan to 30 September 2022 and the progress of implementation of Internal Audit actions to 4 October 2022.
- 3.3 The Public Sector Internal Audit Standards (PSIAS) requires the Chief Internal Auditor to maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and report the results of this to the Panel. Progress against the 2022/23 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 the status all 2022/23 assignments can be found in [Appendix 1](#). There have been no final reports issued between the last quarterly report and 30 September 2022.

4.2 **Performance Indicators 2022/23**

4.2.1 Three performance indicators are included in the plan for 2022/23:

- Productivity/utilisation (para 4.2.2);
- Percentage of reviews completed in audit plan (para 4.2.4); and
- Number of ad-hoc requests and investigations (para 4.2.5).

4.2.2 As at 30 September 2022, direct audit time for 2022/23 was as follows:

	Target %	2022/23	2021/22	2020/21
Direct	82%	79.8%	80.0%	76.9%
Indirect	12%	10.5%	13.5%	18.0%
Management	6%	10.7%	6.5%	5.1%
	100%	100%	100%	100%

4.2.3 The proportion of time allocated to management during the period is high due to the time spent recruiting and supporting new members of staff and updating Internal Audit procedures.

4.2.4 The internal audit plan for 2022/23, approved by the Panel on 22 June 2022, includes 27 deliverable assignments for South Ayrshire Council. The full plan including the status of each assignment is at [Appendix 1](#). A summary of the 2022/23 plan completion for SAC deliverable assignments as at 30 September 2022 is included in the table below:

Status	No. of Deliverables	Percentage
Complete	0	0%
Work in progress	10	37%
Not started	17	63%
Total	27	100%

4.2.5 Time allocations which fall within the 'Other' category are detailed in [Appendix 1](#) and include allocations for contingency, ad-hoc requests for advice and guidance and investigations.

- Investigations – there have been four complaints received in the six month period to 30 September. One investigation was concluded by Internal Audit and the complaint was not substantiated. Three investigations are being completed by the relevant service with input from Internal Audit where required. A controls report including recommended improvement actions is currently being drafted for one area.
- Advice and guidance is provided throughout the year on an ad-hoc basis as required. Advice in relation to service users' cash and the Council's Travel Policy has been provided by Internal Audit during the six month period to 30 September 2022.

- Contingency – time has been allocated from contingency to review the arrangements for awarding grants through the Ayrshire Rural and Island Ambition Fund (ARIA). Additional time will be allocated to ARIA in March 2023 to sample check grants awarded through this fund. Time has also been allocated to review the proposed changes to the Council's Ambition Programme administered by Economic Development.

4.3 ***Mid-Year Review of Annual Internal Audit Plan***

- 4.3.1 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.
- 4.3.2 Although the number of audits completed as at 30 September 2022 is lower at this point of the year than in previous years, this is mainly due to maternity leave and a vacancy within the service during the first six months of the year. The service has been operating with a full complement of staff since 13 September 2022 and there are no concerns at this stage over the completion of the 2022/23 Internal Audit Plan.
- 4.3.3 In addition there have been no new areas of risk identified since approval of the plan and it is anticipated that, subject to no large scale fraud investigations being required, any unforeseen areas that require input from Internal Audit can be met from time already allocated within the annual plan. Therefore it has not been necessary to revise the Internal Audit Plan approved by Panel on 22 June 2022. Should this change approval will be sought from this Panel.

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

- 4.4.1 Nine follow up assignments are included in the 2022/23 internal audit plan. Draft reports have been issued for two follow up assignments. 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 audit action points is undertaken through review of Pentana, where all recommendations are uploaded for management action. Quarterly alerts are issued from Pentana to action owners requesting action status to be updated.
- 4.4.3 There are currently no overdue actions and 23 actions due for completion in the next six months. Full details of these action points are included in [Appendix 2](#).
- 4.4.4 Extensions to due dates have been requested for five actions. This is mainly because completion of the action is dependent on the implementation of Oracle Fusion which is estimated to be around March 2023.
- 4.4.5 At the AGP of 7 September 2022 Members requested that, where more than two extension to due dates have been requested, a representative

from the service should attend the AGP and provide an explanation for the request. There has been no such request since the September meeting.

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 scheduled for this year and will be undertaken by the Chief Internal Auditor of Midlothian Council in November 2022.

4.5.3 While monitoring of the service is undertaken on an ongoing basis, in line with the performance indicators at 4.2 above and improvements made where required, a formal periodic self-assessment is also required. This is carried out annually by a member of the internal audit team and is currently ongoing. The results of both the internal and external assessments will be included within the quarterly update report to Panel once 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/

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 Commitment 1 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness.

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 [Proposed Internal Audit Plan 2022-23](#)

[Public Sector Internal Audit Standard](#)

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Date: 27 October 2022

PROGRESS AGAINST INTERNAL AUDIT PLAN 2022/23

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	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	Not started
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	Work In Progress
Governance/Best Value						
3	Following the Public Pound	Ayrshire Growth Deal Testing of internal governance arrangements	4.1	1	20	Not started
4	Contract Audit	Review of arrangements in place around the use of HubSW	5.2	9	20	Not started
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	Not started
6	National Fraud Initiative	Commencement of 2022/23 Data Matching exercise	-	4	10	Work In 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	Work In Progress
Directorates						
8	Place	Void Repairs - Procedural Review	1.3/5.2	12	25	Work in Progress
9	H&SCP	Fostering & Adoption Payments	3.2	5	15	Not started
10	People	Education Maintenance Allowance (Data Match)	2.3	5	5	Work in Progress

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Progress
11	H&SCP	Review of progress against implementation of Care Inspectorate/Scottish Government Improvement Plans	3	5	15	Not started
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	Not started
13	Finance, Economic Dev, Regulatory	Review of COVID-19 business grants	4.4	4/9	10	Work In Progress
Regularity						
14	Schools	Internal Control Self-Assessment Toolkit - Initial Rollout and Management of the Annual Process	2	4	6	Not started
15	Social Work Locations	Internal Control Self-Assessment Toolkit - Management of the Annual Process	3	4	5	Not started
16	Continuous auditing	Development of Continuous Auditing to other key risk areas including procurement and payroll	1.3	4	20	Not started
Follow Up Reviews						
17	Main accounting	Follow up of 2020/21 Findings	1	9	3	Not started
18	Benefits	Benefits - Scottish Welfare Fund	1.4	9	2	Draft Report Issued
19	Following the Public Pound	Ayrshire Growth Deal	4.1	9	4	Draft Report Issued
20	ICT Auditing	PCI DSS	6.2	11	3	Not started
21	Contract Audit	Capital contract	5.2	9	4	Not started
22	Directorate and other Systems	Controls around Hall letting Procedure	2.4/6.2	4	2	Not started
23	Directorate and other Systems	Controls around fuel systems	6.1	4	4	Not started
24	Directorate and other Systems	Carefirst	3	4	2	Not started
25	Regularity	Museums Stores	5.4	4	2	Not started


No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Progress
Other Entities						
26	AVJB	AVJB - Core System Review (Migration of CT Data) (Estimated days includes Internal Audit support to the AVJB)	-	-	25	Not started
27	IJB	Performance Monitoring Arrangements Follow Up of Risk Management Arrangements (Estimated days includes Internal Audit support to the IJB)	-	-	25	Not started
Other						
28	Investigations	Allowance for investigations of irregularities.	-	4	20	Ongoing
29	Advice and Guidance	Client requests, advice and consultancy - including participation on working groups	-	-	15	Ongoing
30	Contingency	Contingency budget for unplanned commitments arising during the year	-	-	30	Ongoing
31	Closure of prior year assignments	Allowance of time for the closure of prior year audit work into 2021/22	-	-	50	Testing Completed
32	Management and Audit development	Internal Audit planning, annual reporting, and quarterly reporting	-	-	35	Ongoing
33	EQA2	South Ayrshire Council independent review of Renfrewshire Council's compliance with PSIAS	-	-	10	Not started
34	QAIP	Annual self-assessment of compliance with PSIAS	-	-	10	WIP
TOTAL					497	



Progress Against Overdue Audit Actions and Audit Actions due within the next 6 months


Overdue Actions




No overdue actions as at 4 October 2022



Actions Due within Six Months of Progress Report (31 March 2023)


IA2019/27 Property Leases							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2019/27/01 Review of leased property portfolio to ensure that agreements and supporting documents are available.	31-Mar-2023	Louise Reid	Tom Burns	27-Sep-2022 Extension to 31/3/23 granted to allow lease information to be gathered - exercise delayed due to staff being unable to access offices during Covid working restrictions		75%	1st extension granted- 31/3/2021 2nd extension granted- 31/3/2022 3rd extension granted - 31/3/2023

IA2020/45 Payroll Starters & Leavers							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2020/45/01 Procedures for transfers	31-Mar-2023	Eileen Howat	Wendy Wesson	27-Sep-2022 1st Extension granted - 30/6/22 2nd extension granted to Oracle Fusion Go live date expected to be 31/03/2023		90%	1st extension granted 30/06/2022 2nd extension granted to end of oracle fusion project - 31/03/2023
IA2020/45/03 Recovery of assets	31-Mar-2023	Eileen Howat	Wendy Wesson	27-Sep-2022 1st Extension granted - 30/6/22 2nd extension granted to Oracle Fusion Go live date expected to be 31/03/2023		90%	1st Extension granted - 30/6/22 2nd extension granted to Oracle Fusion Go live date expected to be 31/03/2023




IA2021/36 Cyber Security							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2021/36/04 Exercise in a Box	31-Mar-2023	Stewart McCall	Anne Yeo	30-Sep-2022 Quorum Cyber will work with ICT Security to test the Ransomware playbook before 31 March 2023. If possible, arrangements will be made with the Scottish Business Resilience Centre to attend an Exercise in a Box session with a view to establishing facilitators within South Ayrshire who will be able to perform the testing activities using the tool.		75%	1st Extension Granted - 31/3/2023


IA2021/40 Main Accounting System Review							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2021/40.02 Review to be conducted of old, unused account codes and cost centres surplus to requirements to streamline budget monitoring.	31-Dec-2022	Tim Baulk	Tom Simpson	05-Oct-2022 Review complete and several hundred codes identified for removal. This exercise will take place alongside the timeframe for Oracle Fusion Go-Live.		95%	1st extension granted to 31/12/2022 2nd extension requested to Oracle Fusion Go live date expected to be 31/03/2023
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-Dec-2022	Tim Baulk	Tom Simpson	05-Oct-2022 New reports have been developed in Oracle Fusion to provide a comprehensive range of information to budget holders. These reports are currently being tested and will be signed off and introduced in line with Go-Live timescales.		85%	1st extension requested to Oracle Fusion Go live date expected to be 31/03/2023
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-Dec-2022	Tim Baulk	Tom Simpson	05-Oct-2022 Although reasonable progress has already been made across the organisation, the requirement for officer training on budget monitoring should be realigned with the training programme for Oracle Fusion. The provision of new reports and additional, improved information will require Corporate Accounting to train budget holders accordingly in order that they understand the information provided and what it means for budgetary control. This action will likely require an extension in line with Oracle Fusion Go-Live.		50%	1st extension requested to Oracle Fusion Go live date expected to be 31/03/2023

<p>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.</p>	31-Dec-2022	Tim Baulk	Tom Simpson	<p>05-Oct-2022 Similar to action ref IA2021/40./06. Although it was initially considered that budget holders may have access to the live system, prohibitive licensing costs rendered that unaffordable. However, 'dashboard' and 'infolet' style information have been developed that will enhance the provision of information that can be rolled out to "non-professional" (non-Finance) users. Capability to drill-down through budget monitoring reports has also been developed, which we expect to be able to share with budget holders in some form. These reports are about to enter the testing stage.</p>		80%	<p>1st extension requested to Oracle Fusion Go live date expected to be 31/03/2023</p>
<p>IA2021/40.15 Basis of internal recharges to be reviewed where based on historic pre-approved rates</p>	31-Dec-2022	Tim Baulk	Tom Simpson	<p>05-Oct-2022 Progress in this area has been hampered by both vacancies and competing priorities across the service, including Annual Accounts, budget development and Oracle Fusion. Some progress has been made and work will continue towards the development of the 2023/24 budget but this work will require to continue into the following financial year before it can be concluded. An extension will be required.</p>		25%	<p>1st extension granted to 31/12/2022 2nd extension requested to 30 June 2023</p>


IA2021/47 ICT Application Controls - Cash Receipting System							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
<p>IA2021/47.08 Application Access control standard to be created and communicated to all SAC application administrators</p>	31-Dec-2022	Stewart McCall	Anne Yeo	<p>21-Oct-2022 The passphrase standard and the ICT security policy references password security for applications. A change of direction has been introduced which will improve the effectiveness of access control rules. Single sign on is being considered for the Oracle Fusion product as part of the project currently underway. The success of the Oracle Project will make it possible for us to automate rules for other applications and reinforce what is included in the policy. If automation proves possible across the estate this item will be resolved. An extension until April 2023 may be required to fully implement single sign on and confirm it can resolve the access control issues for applications across the corporate estate.</p>		70%	<p>1st extension requested to 30/04/2023</p>






IA2021/47.12 Suppliers of ICT related goods to be required to demonstrate information security posture. Contract award letters to confirm expectations re SAC's requirements and policies for remote access as appropriate.	31-Mar-2023	Stewart McCall	David Alexander; Anne Yeo	27-Sep-2022 ICT have been working with procurement, and continue to do so, looking at security issues related to the supply chain. The Scottish Government tool for allowing 3rd parties to demonstrate security has been tested and we are now looking for an alternative as it proved to be cumbersome and challenging to use. We may have to design something for ourselves that takes the best from all the examples we have found. New procedures and documentation should be in place by 31 March 2023.		60%	1st extension granted to 31/03/2023
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IA2022/08 Payment Card Industry Data Security Standard Compliance Management							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/08.02 Corporate Guide and Local Procedures Review and Update	31-Dec-2022	Stewart McCall	Anne Yeo	30-Sep-2022 Corporate guidelines have been agreed by the PCI DSS Champions Network. Local procedures are being gathered and will be compiled into a single Service Guidance document (if possible) closely linked to the Corporate Guidelines.		60%	
IA2022/08.05 Review Arrangements and Compliance of Third Parties	31-Dec-2022	Tim Baulk	Stewart McCall	05-Oct-2022 These arrangements are being dealt with in a series of meetings between now and end of December as part of the engagement with the PCI-DSS Champions Network and Procurement		30%	
IA2022/08.06 Review Procedures and Compliance with Training	31-Oct-2022	Stewart McCall	Deborah McVey; Anne Yeo	30-Sep-2022 ICT Security has located a training module that will be uploaded and tested by the PCI DSS Champions Network. If it is found to be appropriated it will be made available through COAST to all individuals who require such training.		60%	

IA2022/12 Strategic Recovery from Covid 19							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/12.03 Reporting Recovery from Covid 19	31-Dec-2022	Jane Bradley	Jane Bradley	29-Sept-2022 A paper went to Cabinet on 27 September entitled Future Operating Model. The paper provided an update on Services working styles for their workforce post-Covid and confirmed implementation was well under way. This closed off the recovery work in relation		80%	


				to the workforce and service delivery with the exception of 2 areas – 1. Office Estate – that's down to the number of buildings we need to use in future and where due to the different workstyles and 2. Customer Services. A further report will be taken to Cabinet once two concurrent Service reviews which are being undertaken in another area are completed as they impact on Customer Services.			
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IA2022/16 Hall Letting - Procedures							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/16/05 Training records	30-Oct-2022	Laura Kerr	Fiona Campbell	04-Oct-2022 on target for completion by end Oct 2022. Utilisation of COAST and Teams will be key here.		60%	


IA2022/18 Fuel Management							
Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/18.02 Review of allocation of fuel keys and cards	27-Nov-2022	Mike Newall	Kenny Dalrymple	04-Oct-2022 Initial investigation has uncovered that a significant cleansing exercise is required to complete this task in relation to the fuel fobs. Whilst we are working to the due date there is a slight concern that this will slip into December for completion.		20%	
IA2022/18.03 recording and security of vehicle keys, fuel keys and cards	27-Nov-2022	Mike Newall	Kenny Dalrymple	04-Oct-2022 There are currently issues with the contract for the vehicle tracking system that will potentially hinder the completion by the current due date.		25%	
IA2022/18.04 Training for electric and hybrid vehicles	27-Nov-2022	Mike Newall	Kenny Dalrymple	04-Oct-2022 A coast module is currently being prepared as part of the training.		20%	
IA2022/18.05 Recording daily inspections, fuel spillage and receipt of fuel deliveries and	27-Nov-2022	Mike Newall	Kenny Dalrymple	04-Oct-2022 Work has commenced on a process to close out this action.		30%	
IA2022/18.07 Review of Procedures	27-Nov-2022	Mike Newall	Kenny Dalrymple	04-Oct-2022 Initial investigation has uncovered that a significant cleansing exercise is required		20%	

				to complete this task in relation to the fuel fobs. Whilst we are working to the due date there is a slight concern that this will slip into December for completion.			
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IA2022/22 Follow Up: Kinship Care Payments

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/22.07 Timeous completion of annual review meeting reminder	31-Dec-2022	Mark Inglis; Martin McAdam	Martin McAdam; Elaine Mullen	30-Jun-2022 Drop down boxes have been created on Carefirst within the activities screen to schedule and capture required statutory checks and meetings respectively. 91% of contacts and award letters have been sent out. First tranche of 6 weekly Kinship Tracker meetings have taken place and future meetings scheduled. New templates are in use		80%	

IA2022/27 Social Care Internal Control Self Assessment Toolkit

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/27.01 Participation in Self Assessment Exercise	31-Dec-2022	Tim Eltringham	Lisa Duncan	07-Sep-2022 Meeting arranged in October with Internal Auditor to review the current self assessment checklist and revise to be more relevant to current ways of working for 22/23 annual self assessment exercise		40%	