**South Ayrshire Council**

**Report by Chief Internal Auditor
to Audit and Governance Panel
of 6 September 2023**

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**Subject:** **Internal Audit – Progress Report**

**(i)** **Progress of Annual Internal Audit Plan 2022/23**

**(ii)** **Progress of the Annual Internal Audit Plan 2023/24**

**(iii)** **Implementation of Internal Audit Action Plans**

**(iv)** **Quality Assurance and Improvement Programme Update**

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**1.** **Purpose**

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

**2.** **Recommendation**

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

**3.** **Background**

3.1 Progress against the Internal Audit annual plan and implementation of actions is reported to the Audit and Governance Panel on a quarterly basis. The last quarterly progress report was reported to Panel on 22 February 2023 and included progress for the third quarter of 2022/23 to 31 December 2022. The 2022/23 annual report was presented to the Panel on 28 June 2023 and detailed the progress of the 2022/23 Internal Audit Plan up to 31 March 2023.

3.2 This report provides an update on the progress of the 2022/23 and the 2023/24 Plans for the first quarter to 30 June 2023 and the progress of implementation of Internal Audit actions to 2 August 2023.

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

## 4. Proposals

### 4.1 *Progress of Internal Audit Plan 2022/23*

4.1.1 A summary of all 2022/23 assignments can be found in Appendix 1. Eleven final reports have been issued since the last quarterly update report in February 2023. A further five draft reports have been issued and are currently being cleared with service management.

| Ref | Assignment | Assurance | No of Actions |
|---|---|---|---|
| 2023-01 | Anti-Fraud Review – Non Domestic Rate Relief | Substantial | 2 (1 Low, 1 Medium risk) |
| 2023-02 | Conflict of Interest | Reasonable | 2 (2 Medium risk) |
| 2023-07 | Systems Access Control | Reasonable | 13 (10 Medium, 3 low risk) |
| 2023-08 | Void Repairs | Reasonable | 7 (5 medium, 2 low risk) |
| 2023-10 | Education Maintenance Allowance | Substantial | 0 |
| 2023-12 | Climate Change Return | Reasonable | 4 (1 Medium, 3 Low) |
| 2023-13 | COVID 19 Grants (LACER Fund) | Reasonable | 5 (4 Medium, 1 Low) |
| 2023-16 | Continuous Auditing | Substantial | 0 |
| 2023–20 | Follow Up – PCI DSS | Actions Sufficiently Implemented | 0 |
| 2023-22 | Follow Up – Controls around Hall Letting Process | Actions Sufficiently Implemented | 0 |
| 2023-23 | Follow Up – Controls around Fuel Systems | Actions Sufficiently Implemented | 0 |

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

4.2.1    A summary of all 2023/24 assignments can be found in Appendix 2.

4.3    *Performance Indicators 2023/24*

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

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

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

|  | Target % | 2023/24 | 2022/23 | 2021/22 |
|---|---|---|---|---|
| Direct | **83%** | 82% | 86% | 80% |
| Indirect | **11%** | 13% | 6% | 13% |
| Management | **6%** | 5% | 8% | 7% |
|  | **100%** | **100%** | **100%** | **100%** |

4.3.3    Indirect audit time is higher at this stage of the year than the target due to the attendance of the team at a biennial training event held by the Scottish Local Authority Internal Auditors Group (SLACIAG).

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

| Status | No. of Deliverables | Percentage |
|---|---|---|
| Complete | 0 | 0 |
| Work in progress | 5 | 17% |
| Not started | 25 | 83% |
| **Total** | **30** | **100%** |

4.3.5    In addition to planned Internal Audit assignments, allocations of time are included within the plan for contingency, ad-hoc requests for advice and guidance and investigations.   There was one request for advice and guidance in relation to safe checks in the period to 30 June 2023. There were no contingency assignments completed in this period.

4.3.6   There were two referrals for investigations received in the quarter to 30 June 2023.  Both investigations have been taken forward by Internal Audit. One investigation was in relation to cash collection and was not substantiated. The second investigation relates to the award of grants and is currently ongoing.

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

4.4   *Implementation of Internal Audit Action Plans*

4.4.1   Nine follow up assignments are included in the 2023/24 internal audit plan. One follow up assignment is currently in progress.  The remaining assignments will be programmed into the Internal Audit work plan in line with agreed action implementation dates.

4.4.2   The follow up of all other internal audit actions is undertaken through review of 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 five overdue actions and 23 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 requested by Services where progress of implementation has been impacted by factors outwith their control and/or which were not known at the time of agreeing the original due date. Up to two extensions may be agreed between the Service and the Chief Internal Auditor.  Second extensions to the due dates have been agreed for three Main Accounting System Review actions (IA2021/40.06, IA2021/40.10 and IA2021/40.11).. This is to allow for time to identify, address and resolve teething issues and give team time to 'bed in' processes following the implementation of Oracle Fusion.  A first extension to the Carefirst Date Migration action (IA2022/20.02) was agreed to allow for the completion of a data cleansing exercise prior to the implementation of a new ICT System in Health and Social Care.  The data cleansing exercise has taken longer than expected due to the complexities of the Service Users' information held.

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 is one such request being made to the Panel during this reporting period. This relates to action IA2021/40.15 (Main Accounting System Review) and as above, this is to allow for time to identify, address and resolve teething issues and give team time to 'bed in' processes following the implementation of Oracle Fusion. The extension is requested to 31 March 2024.

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

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

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

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

## 5.     Legal and Procurement Implications

5.1     There are no legal implications arising from this report.

5.2     There are no procurement implications arising from this report.

## 6.     Financial Implications

6.1     Not applicable.

## 7.     Human Resources Implications

7.1     Not applicable.

## 8.     Risk

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

8.2     *Risk Implications of Adopting the Recommendations*

8.2.1   There are no risks associated with adopting the recommendations.

8.3     *Risk Implications of Rejecting the Recommendations*

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

## 9.     Equalities

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

## 10.    Sustainable Development Implications

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

## 11.    Options Appraisal

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

## 12.    Link to Council Plan

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

## 13.    Results of Consultation

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

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


**Background Papers**          **Internal Audit Plan 2023-24**

                               **Public Sector Internal Audit Standard**

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**Date:   28 August 2023**

**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 | Complete |
| 2 | HR and Payroll | Conflict of Interests - Review of arrangements in place to ensure conflict of interests are declared. (consider using NFI report for sample checking). | 1.2 | 3/10 | 15 | Complete |
| **Governance/Best Value** | | | | | | |
| 3 | Following the Public Pound | Ayrshire Growth Deal Testing of internal governance arrangements | 4.1 | 1 | 20 | Draft Report Issued |
| 4 | Contract Audit | Review of arrangements in place around the use of HubSW | 5.2 | 9 | 20 | Work In Progress |
| 5 | Transformational Change | Follow up of the 2021/22 Change Management assignment - review of progress of the South Ayrshire Way Change Programme specifically in relation to transformational change projects and COVID recovery. | 1/2.5/4.2 | 1 | 20 | Draft Report Issued |
| 6 | National Fraud Initiative | Commencement of 2022/23 Data Matching exercise | - | 4 | 10 | Complete |
| **ICT Auditing** | | | | | | |
| 7 | System Access Control | Review process and controls over granting and removing access to Council System and Data. | 6.2 | 11 | 30 | Complete |
| **Directorates** | | | | | | |
| 8 | Place | Void Repairs - Procedural Review | 1.3/5.2 | 12 | 25 | Complete |
| 9 | H&SCP | Fostering & Adoption Payments | 3.2 | 5 | 15 | Draft Report Issued |
| 10 | People | Education Maintenance Allowance (Data Match) | 2.3 | 5 | 5 | Complete |

| 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 | Draft Report Issued |
| 12 | Place | Review of Climate Change Public Sector Report (CCPSR) (Sample Check return to confirm supporting documentation available to support the contents) | 6.1 | 1/3 | 20 | Complete |
| 13 | Finance, Economic Dev, Regulatory | Review of COVID-19 business grants | 4.4 | 4/9 | 10 | Complete |
| **Regularity** | | | | | | |
| 14 | Schools | Internal Control Self-Assessment Toolkit - Initial Rollout and Management of the Annual Process | 2 | 4 | 6 | Draft Report Issued |
| 15 | Social Work Locations | Internal Control Self-Assessment Toolkit - Management of the Annual Process | 3 | 4 | 5 | Complete |
| 16 | Continuous auditing | Development of Continuous Auditing to other key risk areas including procurement and payroll | 1.3 | 4 | 20 | Complete |
| **Follow Up Reviews** | | | | | | |
| 17 | Main accounting | Follow up of 2020/21 Findings | 1 | 9 | 3 | Deferred |
| 18 | Benefits | Benefits - Scottish Welfare Fund | 1.4 | 9 | 2 | Complete |
| 19 | Following the Public Pound | Ayrshire Growth Deal | 4.1 | 9 | 4 | Complete |
| 20 | ICT Auditing | PCI DSS | 6.2 | 11 | 3 | Complete |
| 21 | Contract Audit | Capital contract | 5.2 | 9 | 4 | Complete |
| 22 | Directorate and other Systems | Controls around Hall letting Procedure | 2.4/6.2 | 4 | 2 | Complete |
| 23 | Directorate and other Systems | Controls around fuel systems | 6.1 | 4 | 4 | Complete |
| 24 | Directorate and other Systems | Carefirst | 3 | 4 | 2 | Complete |
| 25 | Regularity | Museums Stores | 5.4 | 4 | 2 | Deferred |

| 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 | Complete |
| 27 | IJB | Performance Monitoring Arrangements Follow Up of Risk Management Arrangements (Estimated days includes Internal Audit support to the IJB) | - | - | 25 | Complete |
| **Other** | | | | | | |
| 28 | Investigations | Allowance for investigations of irregularities. | - | 4 | 20 | Complete |
| 29 | Advice and Guidance | Client requests, advice and consultancy - including participation on working groups | - | - | 15 | Complete |
| 30 | Contingency | Contingency budget for unplanned commitments arising during the year | - | - | 30 | Complete |
| 31 | Closure of prior year assignments | Allowance of time for the closure of prior year audit work into 2021/22 | - | - | 50 | Complete |
| 32 | Management and Audit development | Internal Audit planning, annual reporting, and quarterly reporting | - | - | 35 | Complete |
| 33 | EQA2 | South Ayrshire Council independent review of Renfrewshire Council's compliance with PSIAS | - | - | 10 | Complete |
| 34 | Quality Assurance and Improvement Programme | Annual self-assessment of compliance with PSIAS | - | - | 10 | Self-Assessment Completed |
| **TOTAL** | | | | | **497** | |

**PROGRESS AGAINST INTERNAL AUDIT PLAN 2023/24**

| No | Audit Area | Objectives | Link to Council Plan | Link To Risk Register | Estimated Days | Progress |
|---|---|---|---|---|---|---|
| **Key Corporate Systems** | | | | | | |
| 1 | Main Accounts | Obtain assurance that there are adequate controls included in updated procedures following implementation of Oracle Fusion and that the controls are operating effectively. | Best Value | 11 | 20 | Not Started |
| 2 | HR & Payroll | Obtain assurance that there are adequate controls included in updated procedures following implementation of Oracle Fusion and that the controls are operating effectively. | Live, Work Learn/Best Value | 11 | 20 | Not Started |
| 3 | Organisational Development | Review and Assess progress of implementation of the Corporate Workforce Plan 2022-2025 Action Plan | Live, Work Learn/Best Value | 13 | 20 | Not Started |
| **Governance/Best Value** | | | | | | |
| 4 | National Fraud Initiative | Co-ordination and Monitoring of Exercise and review of Procurement Matches. | Best Value | 4 | 15 | Work In Progress |
| 5 | Following the Public Pound | Ayrshire Growth Deal - Follow Up of actions from 2022/23 Assignment.  Objective of the assignment to be agreed when the outcome of the 2022/23 assignment is known.  Potentially review arrangements with consultants/suppliers/contractors or project management. | Best Value | 1 | 25 | Not Started |
| 6 | Procurement | Review of "Off Contract Spend" to obtain assurance that spend is properly authorised and that standing orders in relation to contracts and/or procurement legislation is being adhered to. | Best Value | 4 | 20 | Not Started |
| 7 | Participatory Budgets | Obtain assurance that there are adequate arrangements in place to meet the National target for at least 1% of Local Government Budgets to be subject to participatory budgeting | Civic and Community Pride/ Best Value | 1/11 | 15 | Not Started |

| No | Audit Area | Objectives | Link to Council Plan | Link To Risk Register | Estimated Days | Progress |
|---|---|---|---|---|---|---|
| 8 | Records Management | Obtain assurance that services are complying with SCARRS/the Councils records management procedures, retention schedules are up to date, relevant and adhered to. | Equalities and the Fairer Scotland Duty | 4 | 20 | Not Started |
| **ICT Auditing** | | | | | | |
| 9 | Social Media Accounts | Obtain assurance that there are adequate controls in place around; access to Social Media Channels; creation and deletion of Social Media pages/ channels and monitoring of content/ followers/ following | Equalities and the Fairer Scotland Duty | 14 | 15 | Work in Progress |
| **Directorates** | | | | | | |
| 10 | Housing, Operations and Development | Review of Waste Management procedures to obtain assurance that controls are in place and operating effectively | Spaces and Places | 15 | 25 | Not Started |
| 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 | Not Started |
| 12 | Education | Review the use of funding allocated to South Ayrshire Council from the Attainment Scotland Fund (ASF) to confirm it complies with the condition of the fund/national guidance and ensure there are adequate arrangements in place to monitor and report impacts and outcomes | The Promise,/Live Work Learn | 9 | 20 | Not Started |
| 13 | HSCP | External Providers - Confirm there are adequate arrangement in place to undertake pro- active due diligence on external provider's financial stability | The Promise, Our Ageing Population | 6 | 10 | Not Started |
| 14 | HSCP | Premises - Confirm there are adequate arrangement in place to ensure the HSCP have adequate premises to provide services/operate its business | The Promise, Our Ageing Population | 6 | 10 | Not Started |
| 15 | Change and Communities | Follow up of Actions from 2022/23 Audit Assignment and review of annual Climate Change Duty Compliance return for 2022/23 | Sustainability, climate change and biodiversity | 8 | 10 | Not Started |
| 16 | Change and Communities | Review of Cash Collection Arrangements in Leisure Facilities and sample testing | Spaces and Places | 4 | 10 | Not Started |

| No | Audit Area | Objectives | Link to Council Plan | Link To Risk Register | Estimated Days | Progress |
|---|---|---|---|---|---|---|
| **Regularity** | | | | | | |
| 17 | Continuous Auditing | Accounts Payable, Payroll and Debtors (including Housing Rent Debtors) | Best Value | 4 | 40 | Not Started |
| 18 | Grants | Audit of claims and annual review of procedures, Ayrshire Rural and Island Ambition Fund (ARIA) | Live, Work, Learn | 4 | 10 | Work In Progress |
| 19 | Grants | Review of evidence to support Network Support Grant claim | Spaces and Places/Live, Work Learn | 9 | 5 | Work In Progress |
| 20 | Schools | Internal Control Self-Assessment Toolkit - Management of the Annual Process | Live Work Learn/The Promise | 4 | 10 | Not Started |
| 21 | Social Work Locations | Internal Control Self-Assessment Toolkit - Management of the Annual Process | The Promise/Our Ageing Population | 4 | 7 | Not Started |
| **Follow Up Reviews** | | | | | | |
| 22 | Regularity | Follow Up of actions from 2021/22 Audit Assignment - Museum Stores | - | 5 | 4 | Not Started |
| 23 | Main accounting | Follow up of Actions from 2020/21 Audit Assignment - Main Accounting Review | - | 5/11 | 3 | Not Started |
| 24 | ICT Auditing | Follow up of Actions from 2022/23 Audit Assignment - Systems Access Controls | - | 5/14 | 10 | Not Started |
| 25 | Directorate | Follow up of Actions from 2022/23 Audit Assignment - Void repairs | - | 5/15 | 3 | Not Started |
| 26 | Directorate | Follow up of Actions from 2022/23 Audit Assignment - Fostering and Adoption | - | 5/6 | 3 | Not Started |
| 27 | Main Accounting | Follow up of Actions from 2022/23 Audit Assignment - NDR Relief Review | - | 5/4 | 3 | Not Started |
| 28 | Directorate | Follow up of Actions from 2022/23 Audit Assignment -Implementation of Care Inspectorate/Scottish Government Improvement Plans | - | 5/6 | 3 | Not Started |
| 29 | Governance and Best Value | Follow up of Actions from 2022/23 Audit Assignment - arrangements in place around the use of SWHub | - | 5/11 | 4 | Not Started |
| 30 | Contingency | Follow up of Actions from 2022/23 Audit Assignment - Golf Club House Income Controls | - | 5/4 | 5 | Work In Progress |

| No | Audit Area | Objectives | Link to Council Plan | Link To Risk Register | Estimated Days | Progress |
|---|---|---|---|---|---|---|
| **Other Entities** | | | | | | |
| 31 | AVJB | To be approved by AVJB | - | - | 25 | Work in Progress |
| 32 | IJB | To be approved by IJB | - | - | 25 | Not Started |
| **Other** | | | | | | |
| 33 | Investigations | Allowance for investigations of irregularities. | - | 4 | 20 | Ongoing |
| 34 | Advice and Guidance (general) | Client requests, advice and consultancy - including participation on working groups | - | - | 5 | Ongoing |
| 35 | Advice and Guidance (Service Reviews/ Redesign) | n of 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 | Not Started |
| 36 | Contingency | Contingency budget for unplanned commitments arising during the year | - | - | 15 | Ongoing |
| 37 | Closure of prior year assignments | Allowance of time for the closure of prior year audit work into 2022/23 | - | - | 50 | Work In Progress |
| 38 | Management and Audit development | Internal Audit planning, annual reporting, and quarterly reporting and Chief Internal Auditor Review of assignments | - | - | 50 | Ongoing |
| 39 | QAIP | Annual self-assessment of compliance with PSIAS | - | - | 10 | Not Started |
| **TOTAL** | | | | | 610 | |

# Overdue Actions (As At Date of Report 2 August 2023)

## 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-2023 | Tim Baulk | Tom Simpson | 08-Aug-2023 Following implementation of Fusion, some issues with reports have been identified which are being rectified with the help of implementation partners. These are 'teething' issues and are expected to impact only in the short term. Although the deadline has now passed for completion of this action, there are no significant concerns regarding its achievement in the coming weeks. | 🛑 | 90% | 1st extension granted to Oracle Fusion Go Live date 31/3/23<br>2nd 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-2023 | Tim Baulk | Tom Simpson | 08-Aug-2023 Significant progress has been made regarding system-based training for both Corporate Accounting officers and budget holders since February 2024. Understanding of and familiarisation with new processes, reports, etc will take time to bed in and will progress will continue against this action during financial year 2023/24. | 🛑 | 60% | 1st extension granted to Oracle Fusion Go live date 31/3/23 (AGP 9/11/22)<br>2nd 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-2023 | Tim Baulk | Tom Simpson | 08-Aug-2023 As described in IA2021/40.06, some teething issues have been experienced with system and reporting functionality post go-live. These are currently being addressed but the impact will only be short-term. When these issues are resolved, attention and resources will be directed to developing and rolling out dashboard and infolet functionality across Corporate Accounting officers and then budget holders (as licence restrictions allow). | 🛑 | 80% | 1st extension granted to Oracle Fusion go live dated 31/3/2023 (AGP 9/11/22)<br>2nd extension granted to 31/3/2024 |
| IA2021/40.15 Basis of internal recharges to be reviewed where based on historic pre-approved rates | 30-Jun-2023 | Tim Baulk | Tom Simpson | 08-Aug-2023 During the last six months, the service's resources have been directed to achieving key service priorities - 2023/24 budget setting; 2022/23 Annual Accounts; implementation of and training in Oracle Fusion. The first two priorities are now complete but the final one is ongoing; resources will be reallocated to this internal recharge task as and when progress with the 'bedding in' of Fusion permits. | 🛑 | 30% | 1st extension granted to 31/12/2022.<br>2nd extension granted to 30/3/2023<br>3rd extension requested to 31/3/2024 |

## 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 | 04-Oct-2022 This action relates to all the outcomes of the recent audit and on each component being completed. There is a risk that the overall review will not be complete by the current due date. | 🛑 | 20% | 1st extension granted to 31/1/23 to allow other actions to be implemented (AGP 9/11/22)<br>2nd extension granted to 30/4/23 to allow other actions to be implemented (AGP 22/2/2023) |

# Actions Due within next 6 Months (As At Date of Report 2 August 2023)

## IA2022/31 Museum Stores Control

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2022/31.01 Reconciliation of Collection | 31-Oct-2023 | George Hunter | Laura Kerr | 10-Jul-2023 We are systematically going through each physical location and ensuring everything is tagged on the database and has a location identifier. All high value assets have been completed, but we still have a significant number to process. This is on track to be completed by October. | ▶ | 70% | |
| IA2022/31.02 Object Marking and recording items | 31-Oct-2023 | George Hunter | Laura Kerr | 10-Jul-2023 We are working shelf to shelf to ensure all items in all physical locations are recorded. We are still dealing with some inherited backlog but are on track to give every physical object or groups of objects a number, a location and put them on the database by October. | ▶ | 70% | |
| IA2022/31.03 Update Museum Policies | 31-Oct-2023 | George Hunter | Laura Kerr | 10-Jul-2023 We are updating and reviewing our Museum's Acquisition and Disposal Policy, however as there is no change in circumstances this will only require minor changes. We have a calendar in place to review and possibly update the; Access Policy, Volunteer Policy, Documentation Policy, Conservation policy & environmental policy statement for the 2025 accreditation renewal. | ▶ | 40% | |
| IA2022/31.05 Recording values in museum database | 31-Oct-2023 | George Hunter | Laura Kerr | 10-Jul-2023 We are working on our policy which is to maintain up-to-date values on the items listed in the asset register. Asset Management have already matched the asset register identifying numbers with our accession numbers so updating the asset register should be as simple as sending the new valuations to Assets. We are meeting with asset management to discuss the best process. We are on track to be completed by October. | ▶ | 40% | |

## IA2023/01 NDR Reliefs - Anti-Fraud Review

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2023/01.01 Rolling Programme of Reviews | 31-Aug-2023 | Tim Baulk | Nicola Gemmell | The NDR rolling review timetable is being updated and will be in place by 31 Aug 2023 | ▶ | 75% | |

## IA2023/07 System Access Controls

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2023/07.03 Leaver notifications issued | 31-Aug-2023 | Eileen Howat | Wendy Wesson | | ▶ | 0% | |

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2023/07.04 Employee Dismissal/ Suspension | 31-Aug-2023 | Eileen Howat | Wendy Wesson | | ▶ | 70% | |
| IA2023/07.07 Policy for systems managed out with ICT | 31-Dec-2023 | Stewart McCall | Anne Yeo | 20-Jul-2023 The outline has been added to the document including risk and risk management, passphrases, working in the cloud, digital skills, data retention and protection, emerging technologies and the Acceptable use policy | ▶ | 10% | |
| IA2023/07.08 Line manager responsibilities | 30-Sep-2023 | Kevin Mullen | Jennifer Blake | | ▶ | 0% | |
| IA2023/07.12 Compliance with Access Control Standard | 31-Dec-2023 | Tim Baulk | Stewart McCall | 10-Aug-2023 Review of existing standard in progress to identify any gaps or areas for change. | ▶ | 15% | |
| IA2023/07.13 Shared Password | 31-Dec-2023 | Tim Baulk | Stewart McCall | 10-Aug-2023 Communications have been issued through a number of different channels to specific groups of users. Next steps will be wider all-Council comms on this. | ▶ | 40% | |

## IA2023/08 Void Repairs

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2023/08.02 Improvements in completing SOR documentation | 30-Sep-2023 | Kenny Dalrymple | William Andrew | 27-Jun-2023 At our Operational meeting on 23 June 2023 we discussed changing this document to have 2 different void categories, one for normal voids 15 days and one with works of a capital nature 28 days. | ▶ | 30% | |
| IA2023/08/03 Reduce the time taken to recharge completed void repair jobs to Housing Services | 30-Sep-2023 | Kenny Dalrymple | William Andrew | 27-Jun-2023 This was discussed at our meeting with both Housing and Finance colleagues on 23 June 2023 and finance want to consider a change to the way jobs are charged. | ▶ | 25% | |
| IA2023/08/04 Undertake a strategic review of the charging methodologies | 30-Sep-2023 | Kenny Dalrymple | William Andrew | 27-Jun-2023 This action was discussed in light of what we are currently charging Housing for all completed works, finance want to look at our rates in servitor with a view to changing them. | ▶ | 25% | |
| IA2023/08/05 Update labour rates and costs of materials | 30-Sep-2023 | Kenny Dalrymple | William Andrew | 27-Jun-2023 The rates in our system and what is in servitor is being reviewed by finance colleagues with a view to upgrading to bring up to date. | ▶ | 25% | |

## IA2023/12 Climate Change Duty Report

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2023/12/01 Evidence of peer review and required fields completed. | 30-Nov-2023 | Kevin Anderson | Lorna Jarvie | 31-Jul-2023 Awaiting this year's annual reporting template to begin process of recording and capturing information. | ▶ | 5% | |
| IA2023/12/03 Guidance on completion of report for officers | 30-Sep-2023 | Kevin Anderson | Lorna Jarvie | 31-Jul-2023 The schedule of information holders and support has been created and will supplement the latest national guidance for this year's reporting. The finalisation of the SD&CC Strategy update and recruitment of vacant posts within the Sustainability team is now required to complete this action. | ▶ | 35% | |

## IA2023/05 Transformational Change

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2023/05.01 SCE Term of Reference | 31-Dec-2023 | Kevin Anderson | Stuart MacMillan | Final report issue and actions agreed 31 July 2023 therefore limited progress possible at date of drafting the report. | ▶ | 0% | |
| IA2023/05.02 Document Control System | 31-Dec-2023 | Kevin Anderson | Stuart MacMillan | | ▶ | 0% | |
| IA2023/05.03 Document Control System II | 31-Dec-2023 | Kevin Anderson | Stuart MacMillan | | ▶ | 0% | |
| IA2023/05.04 Completion of relevant project documents as specified in the Document Control System | 31-Dec-2023 | Kevin Anderson | Stuart MacMillan | | ▶ | 0% | |
| IA2023/05.05 Risk Management | 31-Dec-2023 | Kevin Anderson | Stuart MacMillan | | ▶ | 0% | |

## IA2022/20 CareFirst Data Migration

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|---|---|---|---|---|---|---|
| IA2022/20.02 Provide Assurance on the Retention Project | 30-Sept-2023 | Tim Eltringham | Lisa Duncan | 17-Jul-2023 SWIS Lite development is being progressed by ICT with Go Live date of August 23 | ⬢ | 90% | 1st extension granted to 30 September 2023 to allow for data cleansing exercise to be completed and new system to be implemented |