

Performance Report - Overdue actions



Status: Overdue 34






2014 - Following the Public Pound

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.FTTP.07	The Following the Public Pound Policy should be available to all employees on the Council's intranet and regular reminders on the need to comply with the policy should be issued. The Midlothian Compact document should be linked with the policy on the Intranet.	31-Mar-2015	High		90%	Q2 16/17: Off Target Midlothian Compact is now available on the website. The FTTP policy has been redrafted and is awaiting approval.	Communities and Economy	Alasdair Mathers	Performance Officers
IA.FTTP.08	The Following the Public Pound Policy should be updated to ensure that it complies with the latest guidance. The policy should be updated to reflect the audit findings and appropriate training provided to relevant Council officers.	31-Mar-2015	High		90%	Q2 16/17: Off Target The FTTP policy has been redrafted and training will follow after its approval.	Communities and Economy	Alasdair Mathers	Performance Officers; Stephen Bermingham



2014 Internal Audit of Frameworki

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.FRAMEWORKI.11	For the Mosaic implementation a more detailed access grid should be developed and maintained by the Social Work Management Information System team. The grid should be kept up to date with changes to roles and the Council structure.	30-Nov-2014	Medium		75%	Q2 16/17: Off Target No further progress. Expected completion now Q4.	Adult and Social Care	Graham Kilpatrick; Mike O'Rourke	Performance Officers; Graham Kilpatrick


2015 - Payroll

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.PAYR.06a	Business Applications, Organisational Development; and Employment and Reward should ensure that data within ITrent, such as structure and reporting lines, is up to date and accurate which would allow easier and more efficient reporting, including the efficient distribution of reports.	30-Sep-2016	Medium		75%	Q2 16/17: Off Target Following Investing In Our Workforce Project, there is a requirement for a wider project looking at all processes associated with ITrent, efficient data capture, data quality control and quality, meaningful management information. To be scoped in Q3.	Finance and Integrated Service Support	Mike O'Rourke	Performance Officers; Mike O'Rourke
IA.PAYR.06b	The use of MiTeam should be developed and promoted throughout the Council and delivered to managers with training provided if required.	30-Sep-2016	Medium		75%	Q2 16/17: Off Target Following Investing In Our Workforce Project, there is a requirement for a wider project looking at all processes associated with ITrent, efficient data capture, data quality control and quality, meaningful management information. To be scoped in Q3.	Finance and Integrated Service Support	Jacqui Dougall; Mike O'Rourke	Performance Officers; Mike O'Rourke
IA.PAYR.12	The payroll finance reconciliation should be signed off (by electronic or manual means) to evidence review by a Senior Accountant and more details should be included in the workings for journal adjustments.	31-Dec-2015	Medium		85%	Q2 16/17: Off target Work is progressing and will be completed during Q3.	Finance and Integrated Service Support	David Gladwin	Performance Officers; David Gladwin
IA.PAYR.13	Business continuity procedures should be developed for the Employment and Reward Team and the Digital Services IT business continuity plan should be updated where relevant by Employment and Reward.	30-Apr-2016	Medium		40%	Q2 16/17: Off Target Initial report drafted, risk assessment and mitigations to be completed	Finance and Integrated Service Support	Janice Kali	Performance Officers; Janice Kali
IA.PAYR.16	Employment & Reward should carry out a cost/benefit analysis on whether it would be worthwhile to reclaim the VAT on employee expenses.	31-Mar-2016	Low		0%	Q2 16/17: Off Target Volume of work has seen this fall down the priorities.	Finance and Integrated Service Support	Janice Kali	Performance Officers; Janice Kali


2015 - Review of Controls Operating Over Cashless Catering; 2015

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.CCAT ER.06	Assess the practicalities, Data Protection Act and IT security implications of allowing the supplier remote access to primary schools to support the Cashless Catering app. Review this after the tendering exercise for the Epayments and Cashless Catering system.	31-Dec-2016	Medium		25%	Q2 16/17: Off Target Cashless system now tendered and project to be progressed.	Finance and Integrated Service Support; Property & Facilities Management	Margaret McKenzie; Ian Wragg	Performance Officers; Garry *Sheret; Ian Wragg
IA.CCAT ER.07	Education Services should review the need for updated procedures to allow common processes to be applied across all Midlothian schools and then liaise with Catering Services to establish relevant procedures.	30-Sep-2015	Medium		25%	Q2 15/16: Procedures for Cashless catering currently being reviewed. Update to new procedures and guidance will be made in due course.	Education, Communities and Economy	Julie Fox	Performance Officers; Julie Fox



2015 - Review of controls operating over commercial lets

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.CLET S.04	Once K2 (asset management system) has been fully implemented, assistance should be sought from Business Applications in developing debtors reporting which uses data from Integra and K2 to report accurately and more frequently on aged debt in line with the lease's terms.	31-Jul-2016	Medium		40%	Q2 16/17: Off Target Training with K2 has been undertaken. This has identified issues with K2 Integra interface which are being addressed to enable matters to move forward	Property & Facilities Management	Gareth Davies	Performance Officers; Gareth Davies




2015 - Review of Controls Operating Over Petty Cash






Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.CASH .05	As part of the Purchase to Pay Project, electronic petty cash forms and the scanning and attachment of receipts / vouchers to claims should be implemented across the Council (for areas with a petty cash imprest account).	31-Oct-2015	Medium		75%	Q2 16/17: Off Target Upgrade to Integra 2 scheduled for 21st October.	Finance and Integrated Service Support	Mike O'Rourke	Performance Officers; Mike O'Rourke



2015 - Review of Controls Operating Over Purchase to Pay

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.P2P.02	Functions of the Authorised Signatory System be migrated to Integra including allowing Senior Managers to electronically set their own team's authorisation limits with an audit electronic trail recording their decision.	31-Dec-2015	Medium		0%	Q2 16/17: Off Target Low priority for P2P Project, will not be looked at until Q4 at the earliest.	Finance and Integrated Service Support	Jacqui Dougall; Mike O'Rourke	Performance Officers; Mike O'Rourke
IA.P2P.05	Once the project has reached the stage of reviewing management information and there is sufficient information within Integra, the Project Team should consider introducing a range of meaningful management reports.	31-Oct-2015	Medium		50%	Q2 16/17: Off Target No further progress.	Finance and Integrated Service Support	Iain Johnston; Mike O'Rourke	Performance Officers; Iain Johnston; Mike O'Rourke



2016 - Internal Audit: Review of Controls Operating Over Developer Contributions



Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.DEVCON.01	The Developer Contribution Steering Group should be re-established with a specific terms of reference developed that clearly identifies the responsibilities of each service involved in the process and its reporting line.	30-Jun-2016	High		50%	Q2 16/17: Off Target Key officers are meeting frequently – but roles and responsibilities need to be documented.	Communities and Economy	Peter Arnsdorf	Peter Arnsdorf
IA.DEVCON.02	The Group should meet regularly and provide periodic reporting to the Corporate Management Team.	30-Jun-2016	High		75%	Q2 16/17: Off Target The end of year annual report referenced below (IA.DEVCON.03.1) will be referred to Corporate Management Team.	Communities and Economy	Peter Arnsdorf	Peter Arnsdorf
IA.DEVCON.03.2	Management should implement regular reporting to the Developer Contribution Steering Group of: The infrastructure projects funded during	30-Jun-2016	High		25%	Q2 16/17: Off Target Procedures are in place to enable this to happen going forward. A separate Finance project is	Communities and Economy	Peter Arnsdorf	Peter Arnsdorf

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	the year and value of funding allocated; a breakdown of the balance held by agreement and infrastructure project; and highlight reports showing contributions that are approaching expiry.					underway to ensure existing and historical projects are correctly linked to developer contribution payments already made.			
IA.DEVC ON.04	Management should review the current risk score and develop a series of actions to reduce the risk level to within the Council's risk appetite.	30-Jun-2016	High		50%	Q2 16/17: Off Target Work in progress. The Service's S.75 Officer has taken action to reduce risk to acceptable levels	Communities and Economy	Ian Johnson	Ian Johnson
IA.DEVC ON.05	Management should undertake a review to determine the best way to maintain a central record of agreements, that will allow the Council to monitor: <ul style="list-style-type: none"> the level of completion of developments and when developments are complete. 	30-Apr-2016	High		80%	Q2 16/17: Off Target A central record has been established and populated with agreements. The planning service is progressing towards the procurement of an electronic monitoring system and the appointment of a Compliance Officer to proactively monitor the agreements.	Communities and Economy	Peter Arnsdorf	Peter Arnsdorf
IA.DEVC ON.07.1	Management should: update the spreadsheet recording contributions received with the planning reference number and the expiry date of each contribution; review the developer contribution balance and analyse it by agreement and infrastructure project;	30-Apr-2016	High		80%	Q2 16/17: Off Target Work progressing and due for completion during Q3.	Finance and Integrated Service Support	David Gladwin	David Gladwin
IA.DEVC ON.07.2	Examine the individual contributions and identify any that may have expired and those that are nearing expiry; and more fully develop the schedule of estimated future payments for all signed agreements to enhance capital planning.	30-Apr-2016	High		80%	Q2 16/17: Off Target Work is progressing and will be completed during Q3.	Finance and Integrated Service Support	David Gladwin	David Gladwin
IA.DEVC ON.08	The Developer Contribution Steering Group should review any contributions	30-Jun-	High		80%	Q2 16/17: Off Target Work progressing and will be	Finance and Integrated Service Support	David Gladwin	David Gladwin



Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
	which have passed or are approaching their contractual date to ensure that there is a clear audit trail from the contribution to the infrastructure.	2016				completed during Q3.			
IA.DEVC ON.09.1	Spreadsheet be prepared comparing capital and borrowing cost of assets procured with the contributions received to ensure sufficient contributions have been collected to meet the agreed proportion of costs on either fully or partially funded assets.	30-Apr-2016	Medium		80%	Q2 16/17: Off Target Work progressing and will be completed during Q3.	Finance and Integrated Service Support	David Gladwin	David Gladwin
IA.DEVC ON.11.2	The process should be outlined in the revised Supplementary Planning Guidance for the information of the developers (although this would not be required at the same level of detail as the council's procedure).	30-Jun-2016	Medium		50%	Q2 16/17: Off Target Developer contributions supplementary guidance (SG) cannot be concluded until the adoption of the Midlothian Local Development Plan, which will be late spring/early summer 2017. However work has commenced on the drafting of the SG.	Communities and Economy	Peter Arnsdorf	Peter Arnsdorf

2016 - Internal Audit: Review of Controls Operating Over Pre-School Provision Partnership Providers


Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.NURS .01	For future commissions, checks should be extended to include a review of financial accounts, credit check, insurance, and standardisation of key policies and procedures.	30-Jun-2016	High		75%	Q2 16/17: Off Target Initial meeting held with procurement and meeting planned with Resources team. A council wide approach needs to be taken and supports established.	Education	Julie Fox	Performance Officers; Julie Fox
IA.NURS .03	The Quality Assurance team should liaise with Procurement Services to review the current process and ensure that the Council's process, such as the submission	30-Jun-2016	High		75%	Q2 16/17: Off Target Early Years team met with procurement in Sept 2016 to review NCA	Education	Julie Fox	Performance Officers; Julie Fox

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	of non-competitive action forms, is followed.								
IA.NURS.10	An annual check of the organisation's accounts, insurance and Information Commissioner Office registration should be introduced.	31-Aug-2016	Medium		75%	Q2 16/17: Off Target It has been identified that a Midlothian Council wide approach to this issue is required, talks are ongoing with Finance and Support services.	Education	Julie Fox	Performance Officers; Julie Fox
IA.NURS.11	It is recommended that Quality Improvement review the way actions are tracked and if this could be presented in a clearer manner. Additionally, Quality Improvement should review the feasibility of introducing standard Key Performance Standards for partner providers.	31-Aug-2016	Medium		75%	Q2 16/17: Off Target A working group to streamline processes has been established, Early Years Learning Community teams will have a key role in the process.	Education	Julie Fox	Performance Officers; Julie Fox




2016 - Internal Audit: Review of Controls Operating over Tendering of Contracts

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.TEND.08	Additional training and guidance should be provided to services across the Council to raise awareness of the risks of Procurement fraud.	31-Jul-2016	Medium		50%	Q2 16/17: Off Target Internal Audit have completed guidance and briefings to be programmed over the next few months	Finance and Integrated Service Support	Iain Johnston	Performance Officers; Iain Johnston
IA.TEND.16	The authorised signatories system should be updated to include the authority to open tenders and authorisation should be given to appropriate employees and Elected Members.	30-Jun-2016	Medium		40%	Q2 16/17: Off Target Work in Progress	Finance and Integrated Service Support	Iain Johnston	Performance Officers; Iain Johnston

2016 - Transformation Programme, Follow-up Review

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.TRAN SP.07	The Effective Working in Midlothian risk register should be updated fully and uploaded into Covalent. Updates should be made on the Covalent system on a quarterly basis.	31-Oct-2016	High		50%	Q2 16/17: Off Target Risk register has been fully updated but has not yet been uploaded to Covalent.	Property & Facilities Management	Darren Imrie	Darren Imrie

2017 - Recommendation Follow up Review (issues identified by Internal Audit where the issue had been closed where further action was required).

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.FRAR 2016.03	The report highlighting new start information and changes to hours/grading should be reviewed by management to ensure it meets all the requirements, and once complete it should be checked by an independent officer on a monthly basis.	30-Sep-2016	High		90%	Q2 16/17: Off Target Initial report produced, team asked to audit. Need to tweak format.	Finance and Integrated Service Support	Janice Kali	Janice Kali
IA.FRAR 2016.05	More targeted reports should be developed (eg a report for checking compliance with the working time directive including overtime and for the exception reporting on employee numbers) and included with the payroll closedown file.	30-Sep-2016	High		20%	Q2 16/17: Off Target Specification has been created waiting to see revised report.	Finance and Integrated Service Support	Janice Kali	Janice Kali
IA.FRAR 2016.12	Procedures should be developed for the weekly reconciliation between cash collected through the system and deductions made for meals provided. Procedures should also be developed for dealing with returned cheques.	30-Sep-2016	Medium		90%	Q2 16/17: Off Target Working on procedural documents with recording in each school folder. In the meantime procedure is being implemented by management.	Property & Facilities Management	Margaret McKenzie	Margaret McKenzie