

Appendix 1

Internal Audit Performance Report – Overdue Actions



Status: Overdue 10



2020/21 - Devolved School Management (DSM) budgets - Limited Assurance

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.DSMB.01	The new DSM scheme currently being developed should redress inequalities inherent in the application of the current DSM scheme and ensure that allocations consistently and reliably reflect school contexts and the growth across Midlothian.	31-Mar-2024		80%	Q4 23/24: On Target The DSM has been developed and rolled out for mainstream and early years. The work on the ASN DSM is underway. Due Date Aug 2024.	Education	Marc *Bedwell; Sinead Urquhart
IA.DSMB.02	Clear boundaries in the new DSM scheme should be set and reinforced through awareness training and monitoring of expenditure to ensure that the use of funds clearly supports schools' objectives. Head Teachers would benefit from raising awareness of DSM.	31-Mar-2024		80%	Q4 23/24: Off Target Embedding the DSM is an ongoing activity throughout the year and as we make updates to the DSM scheme.	Education	Marc *Bedwell; Sinead Urquhart


2021/22 - Income Collection - Substantial Assurance


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IA.INCOME.02	The reporting facility within Parent-Pay should be utilised. Schools should ensure that all payments are recorded on the system and encourage parents to sign up to Parent-Pay. Further training to schools on the use of the system, including reconciling online payments, should be provided.	31-Mar-2024		90%	Q2 23/24: New target date agreed by Internal Audit - 31/03/2024	Education; Education Resources	ED/CSPC Performance Officer

2021/22 - Learning Disabilities and Physical Disabilities - Substantial Assurance for overall governance, Limited Assurance for commissioning arrangements and contract monitoring arrangements


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IA.LDPD.01. 2 CS	Children Services (CS) - Policies and Procedures relating to Learning Disabilities and Physical Disabilities should be reviewed and updated and should be available on the intranet.	31-Mar-2024		85%	Q1 24/25: Off Target This informs the 2024/25 strategic disability plan. Extension being negotiated with Audit. This will be taken on by the new Service Manager (Disability) when they start in post in September.	Childrens Services, Partnership and Communities	Jo *Foley
IA.LDPD.05	Within Children Services, provider's performance reports and meetings should be reinstated and adequate resource should be provided to support the quality assurance process.	31-Mar-2024		85%	Q1 24/25: Off Target These actions are linked to procurement availability and staffing issues, new reporting template in place with providers. Better at getting individual Placement agreements in place (IPA). Extension to deadline being negotiated with Audit. This will be taken on by the new Service Manager (Disability) when they start in post in September.	Childrens Services, Partnership and Communities	Jo *Foley

2022/23 - Mental Health Services - Substantial for budget monitoring and partnership working. Limited for contract monitoring; and compliance with procurement regulations and the Council's FTPP policy


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IA.MH.01	Management should ensure that they are compliant with Following the Public Pound (FTPP) guidance: Service Level agreements (SLAs) should be in place and updated if there is a variation in the agreement; SLAs should be signed by an authorised signatory, risk assessments should be completed for large grants, and financial checks for large grants should be undertaken.	31-Mar-2024		0%		Education	ED/CSPC Performance Officer


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	Grant application forms should be updated to ensure compliance with relevant legislation (eg the Data Protection Act 2018, Freedom of Information Act 2002 and Subsidy Control Act 2022.)						
IA.MH.05 EDU	Education Services (EDU) - Monitoring of performance should be undertaken for all providers ensuring that all relevant performance templates are completed. The frequency of monitoring should be increased for higher value contracts. Contracts were providers are not meeting targets should be investigated and payments recovered for services not provided.	31-Mar-2024		0%		ED/CSPC Performance Officer; Education	Sinead Urquhart

2022/23 - Performance Management & Performance Indicators - substantial in relation to the reporting of PIs - limited for the implementation of the recommendations from the audit of Performance Management (LGBF) undertaken in 2021

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IA.PERFORMANCE-MGT-IND.01b - Children, Young People & Partnerships	Services should be reminded of the performance measure controls they should have in place when calculating statutory & non-statutory PIs such as: retain an audit trail of source documentation; create procedure notes to enable PIs to be produced in the absence of key individuals; and undertake quality assurance checks for the calculation of PIs.	31-Mar-2024		80%	Q2 23/24: New target date agreed by Internal Audit - 31/03/2024	Education	ED/CSPC Performance Officer; Marc *Bedwell; Sinead Urquhart

2023/24 - Risk Management - Substantial for Risk Management Policy and application at a strategic level. Limited over the application of the Risk Management Policy at the service level, training, guidance, and service level reporting and monitoring.

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IA.RISK.04. CHILDREN'S SERVICES	Chief Officers and Head of Service should ensure that their service risk registers are	30-Sep-2024		75%	Q1 24/25: On Target An audit and review of Risk has	Childrens Services, Partnership and Communities	Childrens Services Management Team

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	appropriately updated by relevant managers. Service risks should be reported to DMTs and escalated as required to CMT and the Strategic Risk Register.				commenced, updated risk registers planned for Q2 24/25. Risks have been reviewed new risk register has been drafted for Q2.		
IA.RISK.04. EDUCATION	Chief Officers and Head of Service should ensure that their service risk registers are appropriately updated by relevant managers. Service risks should be reported to DMTs and escalated as required to CMT and the Strategic Risk Register.	30-Sep-2024		0%	Q4 23/24: On Target An audit and review of Risk has commenced, updated risk registers planned for Q2 24/25.	Education	Chief Operating Officer *Education