

Internal Audit Performance Report - Overdue actions




Status: Overdue 42

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 SWMIS team. The grid should be kept up to date with changes to roles and the Council structure.	30-Nov-2014	Medium		90%	Q2 17/18: New worker roles in Childrens Services now live. Team structures now require to be set up. Adult Services to be examined following confirmation whether any service review is likely.	Adult and Social Care	Jacqui Dougall; Jacqui - Resources Dougall; Graham Kilpatrick; Mike O'Rourke; Mike - Resources O'Rourke	ASC Performance Officer; ECE Performance Officers

2015 - Payroll


Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
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 17/18: Off Target Guidance documentation on Intranet needs to be updated, comms to be issued in Q3.	Finance and Integrated Service Support	Jacqui Dougall; Jacqui - Resources Dougall; Mike O'Rourke; Mike - Resources O'Rourke	ASC Performance Officer; ECE Performance Officers; Resources Performance
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	30-Apr-2016	Medium		95%	Q2 17/18: Off Target Still to be circulated to Digital Services.	Finance and Integrated Service Support	Janice Kali	ASC Performance Officer; ECE Performance Officers; Resources

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	and Reward.								Performance; 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 17/18: Off Target No further progress.	Finance and Integrated Service Support	Janice Kali	ASC Performance Officer; ECE Performance Officers; Resources Performance; Janice Kali


2015 - Review of Controls Operating Over Cashless Catering

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.CCATER.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		75%	Q2 17/18: Procedures have been standardised and established for unpaid lunch monies and outstanding debt. The refund policy still needs to be established.	Education, Communities and Economy	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Resources Performance; Sandra Banks


2015 - Review of controls operating over commercial lets

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.CLETS.04	Once K2 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		95%	Q2 17/18: Off Target Coding exercise now complete and process currently being tested by finance/property assets prior to going live and enable improved reporting as required.	Property & Facilities Management	Gareth Davies	ASC Performance Officer; ECE Performance Officers; Resources Performance; 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 17/18: Off Target Testing of E-Form uncovered issue with attachments. To be raised with Capita.	Finance and Integrated Service Support	Jacqui Dougall; Jacqui - Resources Dougall; Mike O'Rourke; Mike - Resources O'Rourke	ASC Performance Officer; ECE Performance Officers; Resources Performance

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 17/18: Off Target No further progress due to other project priorities.	Finance and Integrated Service Support	Jacqui Dougall; Jacqui - Resources Dougall; Mike O'Rourke; Mike - Resources O'Rourke	ASC Performance Officer; ECE Performance Officers; Resources Performance





2016 - Devolved School Management Scheme




Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.DSMS.05	As part of developing an updated scheme Elected Members, schools, parents and parent councils should be involved in approving the scheme criteria.	30-Sep-2017	High		75%	Q2 17/18: On Target.	Education	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Resources Performance; Sandra Banks
IA.DSMS.06	Risk Registers should be updated to reflect the requirements of the 2012 guidelines on DSM and actions recorded against the risk to allow the Council to become compliant.	30-Sep-2017	High		75%	Q2 17/18: Off Target The whole of the Education Risk register is undergoing review and will be in place for Q3.	Education	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Resources Performance; Sandra Banks

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IA.DSMS.08	Officers within Education and Financial Services should review the current Education Risk Registers for any areas where Education require input from Financial Services to support the mitigation of financial risks.	30-Sep-2017	Medium		75%	Q2 17/18: Off Target The whole of the Education Risk register is undergoing review and will be in place for Q3.	Education	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Sandra Banks
IA.DSMS.09	A standard training course and training pack over the operation of school budgets including the DSM allocations should be provided to head teachers and support staff when they take on budgetary responsibilities. A record of this should be maintained.	30-Sep-2017	Medium		25%	Q2 17/18: Off Target This is for Senior Accountant to action - allocate to David Gladwin as there is currently no Senior Accountant allocated to Education	Education	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Sandra Banks
IA.DSMS.10	The DSM scheme should when updated be placed on the Council Web sites so that teachers, parents and pupils have access to the scheme.	30-Sep-2017	Medium		66%	Q2 17/18: Off Target. The updated scheme, when approved, will be published in electronic form so that it is accessible to teachers, parents and pupils.	Education	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Sandra Banks
IA.DSMS.13	The updated scheme should cover all budgeted amounts with checks introduced to ensure that these are consistently applied.	30-Sep-2017	Medium		50%	Q2 17/18: On target. We are in discussion with Finance colleagues regarding the implementation of this recommendation as Education specifies the basis of the DSM Scheme, while Finance applies the DSM scheme by allocating budgets to schools.	Education	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Sandra Banks


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.DEVC	The Developer Contribution Steering	30-	High		75%	Q2 17/18: Off Target	Communities	Peter Arnsdorf	ASC Performance

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
ON.01	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.	Jun-2016				Key officers are meeting frequently – but roles and responsibilities need to be documented.	and Economy		Officer; ECE Performance Officers; Resources Performance; Peter Arnsdorf
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		90%	Q2 17/18: 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	ASC Performance Officer; ECE Performance Officers; Resources Performance; 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		90%	Q2 17/18: Off Target A central record has been established and populated with agreements and Planning team has appointed a Compliance Officer to proactively monitor agreements. The planning service is progressing towards the procurement of an electronic monitoring system to assist with the proactive monitoring of agreements; this system will be operational in Q3.	Communities and Economy	Peter Arnsdorf	ASC Performance Officer; ECE Performance Officers; Resources Performance; 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		98%	Q2 17/18: Off Target Work to complete this is progressing well and is running in conjunction with work on the Learning Estate Strategy.	Finance and Integrated Service Support	David Gladwin	ASC Performance Officer; ECE Performance Officers; Resources Performance; 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	30-Apr-2016	High		98%	Q2 17/18: Off Target Work to complete this is progressing well and is running in conjunction with work on the Learning Estate Strategy.	Finance and Integrated Service Support	David Gladwin	ASC Performance Officer; ECE Performance Officers; Resources Performance;


Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
	agreements to enhance capital planning.								David Gladwin
IA.DEVC ON.08	The Developer Contribution Steering Group should review any contributions which have passed or are approaching their contractual date to ensure that there is a clear audit trail from the contribution to the infrastructure.	30-Jun-2016	High		98%	Q2 17/18: Off Target Work to complete this is progressing well and is running in conjunction with work on the Learning Estate Strategy.	Finance and Integrated Service Support	David Gladwin	ASC Performance Officer; ECE Performance Officers; Resources Performance; David Gladwin
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		98%	Q2 17/18: Off Target Work to complete this is progressing well and is running in conjunction with work on the Learning Estate Strategy.	Finance and Integrated Service Support	David Gladwin	ASC Performance Officer; ECE Performance Officers; Resources Performance; 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		75%	Q2 17/18: Off Target Developer contributions supplementary guidance (SG) cannot be concluded until the adoption of the Midlothian Local Development Plan (MLDP), which will be later in 2017. However work has commenced on the drafting of the SG in preparation of the adoption of the MLDP. <i>(The target set by the Audit process was never realistic or achievable).</i>	Communities and Economy	Peter Arnsdorf	ASC Performance Officer; ECE Performance Officers; Resources Performance; 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	30-Jun-2016	High		90%	Q2 17/18: Off Target A further meeting has taken place with finance to determine where this role should stand. Resources	Education	Julie Fox	ASC Performance Officer; ECE Performance Officers; Resources





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	procedures.					will consult with procurement to identify where this role sits.			Performance; Julie Fox; Lynsey Henderson; Tom Welsh
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 of non-competitive action forms, is followed.	30-Jun-2016	High		90%	Q2 17/18: Off Target A further meeting has taken place with finance to determine where this role should stand. Resources will consult with procurement to identify where this role sits.	Education	Julie Fox	ASC Performance Officer; ECE Performance Officers; Resources Performance; Julie Fox; Lynsey Henderson; Tom Welsh
IA.NURS.10	An annual check of the organisation's accounts, insurance and ICO registration should be introduced.	31-Aug-2016	Medium		90%	Q2 17/18: Off Target A further meeting has taken place with finance to determine where this role should stand. Resources will consult with procurement to identify where this role sits.	Education	Julie Fox	ASC Performance Officer; ECE Performance Officers; Resources Performance; Julie Fox; Lynsey Henderson; Tom Welsh
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 KPIs for partner providers.	31-Aug-2016	Medium		90%	Q2 17/18: Off Target A full scale review of partnership agreements regarding contracts will be undertaken in 17/18. These will have inbuilt quality improvement clauses detailing expectations, delivery targets and consequences.	Education	Julie Fox	ASC Performance Officer; ECE Performance Officers; Resources Performance; Julie Fox; Lynsey Henderson; Tom Welsh

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	31-Jul-2016	Medium		70%	Q2 17/18: Off Target Procurement fraud training delivered to the procurement team.	Internal Audit	Elaine Greaves	ASC Performance Officer; ECE Performance




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	Procurement fraud.					Internal Audit to roll out across the Council.			Officers; Resources Performance; Iain Johnston

2016 - Internal Audit: Self-Directed Support

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.SDS.02	Adult Services policies should be reviewed and updated for changes introduced by the SDS Act and for the forms used in the new case management system, Mosaic.	31-Dec-2016	Medium		90%	Q2 17/18: Off Target A number of policies have now been reviewed in light of the Self Directed Support Act.	Adult and Social Care	Graham Kilpatrick	ASC Performance Officer; ECE Performance Officers; Resources Performance; Graham Kilpatrick
IA.SDS.03	A final overarching policy for SDS should be finalised for Children's Services.	31-Dec-2016	Medium		60%	Q2 17/18: Off Target This has been delayed by six months due to project resource being diverted to backfill operational role and address other priority areas of work. Further delayed by Staff maternity leave.	Children's Services	Graham Kilpatrick; Joan Tranent	ASC Performance Officer; ECE Performance Officers; Resources Performance; Graham Kilpatrick
IA.SDS.04	Children's Services should review the need to create formal policies for the review process and for resource applications.	31-Dec-2016	Medium		60%	Q2 17/18: Off Target This has been delayed by six months due to project resource being diverted to backfill operational role and address other priority areas of work. Resource will become available to progress this in Q2. Further delayed by Staff maternity leave.	Children's Services	Graham Kilpatrick	ASC Performance Officer; ECE Performance Officers; Resources Performance; Graham Kilpatrick
IA.SDS.09	A written agreement should be in place for all clients in receipt of Direct Payments. The written agreement should follow the best practice template	31-Dec-2016	Medium		80%	Q2 17/18: Off Target Being progressed as part of the normal DP reconciliation cycle.	Adult and Social Care; Children's Services	Graham Kilpatrick	ASC Performance Officer; ECE Performance Officers;


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	issued by CIPFA.								Resources Performance; Graham Kilpatrick

2016 - Internal Audit - Care at Home




Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.CARE@HOME.09	The Quality Assurance Framework needs to be reviewed, updated and compliance with its requirements should be reported on an annual basis to senior management.	31-Dec-2016	Medium		90%	Q2 17/18: Off Target Framework reviewed and updated. Annual reporting arrangements being progressed.	Adult and Social Care	Anthea Fraser	ASC Performance Officer; ECE Performance Officers; Resources Performance; Anthea Fraser
IA.CARE@HOME.10b	The CRM system should be used to ensure that the Council is accurately reporting the complaint statistics.	31-Dec-2016	High		90%	Q2 17/18: Off Target Work continues to progress this action.	Adult and Social Care	Anthea Fraser	ASC Performance Officer; ECE Performance Officers; Resources Performance; Anthea Fraser; Zoe Graham; Angela Harris
IA.CARE@HOME.11	Reports should be generated from the system to allow management to monitor complaint timescales (including overdue complaints) and to identify common complaints.	31-Dec-2016	High		90%	Q2 17/18: Off Target Letter templates created, and processes amended to address issues. Work continues to progress this action.	Adult and Social Care	Anthea Fraser	ASC Performance Officer; ECE Performance Officers; Resources Performance; Anthea Fraser; Zoe Graham; Angela Harris





2016 - Transformation Programme, Follow-up Review

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IA.TRAN SP.08	The Corporate Asset Management Strategy (comprising Property, Open Spaces, Digital Assets, Fleet, Roads and Housing) should be updated and presented to the Council. This should include separate stages and investment plans for each strand of asset.	31-Mar-2017	Medium		75%	Q2 17/18: Off Target An updated Capital Strategy and General Services Plan to be reported to Council in December 2017 which will reflect current Asset Management Strategies.	Finance and Integrated Service Support	John *Blair; Gary Fairley	ASC Performance Officer; ECE Performance Officers; Resources Performance; John *Blair

2017 - PPP - Utilisation of Assets

Action Code	Action	Due Date	Audit Priority	Icon	Progress	Notes	Service	Managed By	Assigned To
IA.PPP.08	A cross service working group chaired by a senior officer should be established to explore how the community can have a greater influence over the management and programming of the available facilities at Dalkeith Campus and increase the centre's usage.	31-Jul-2017	Medium		25%	Q2 17/18: Off Target	Property & Facilities Management	Garry *Sheret	ASC Performance Officer; ECE Performance Officers; Resources Performance; Garry *Sheret
IA.PPP.13	Consideration should be given to re-locating the primary school swimming programme to the Dalkeith Campus for children in the Dalkeith Campus catchment area.	31-Jul-2017	Medium		66%	Q2 17/18: Off Target. Currently obtaining information on the scheduled use of the swimming pool and the timetabling requirements for swimming of Dalkeith & St David's High and Saltersgate Schools. This will demonstrate the scope for the Dalkeith Schools Campus pool to accommodate the primary swimming programme.	Education	Sandra Banks	ASC Performance Officer; ECE Performance Officers; Resources Performance; Sandra Banks
IA.PPP.14	Lifelong Learning and Employability should seek to promote the use of the Dalkeith Campus to improve takeup during contractual hours.	31-Jul-2017	Medium		66%	Q2 17/18: On Target LLE have started adult learning classes at the Campus in Q2. We have been without a senior worker in Dalkeith area for almost a year	Education	Annette Lang	ASC Performance Officer; ECE Performance Officers; Resources Performance;

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						due to maternity leave so this will progress once she is back.			Annette Lang
IA.PPP.15	The access hours should be reviewed in consultation with schools and LL&E so that unused hours contracted to LL&E can be used by the schools, and unused school access is available for other Council services.	31-Jul-2017	Medium		90%	Q2 17/18: Off Target LLE to update on uptake of Adult Learning and Employability Programme classes at DSCC.	Property & Facilities Management	Steven Small	ASC Performance Officer; ECE Performance Officers; Resources Performance; Steven Small
IA.PPP.16	Consider a renegotiation of access and opening hours to match demand for services to contracted access hours. eg reduce weekend opening hours in return for Saturday morning access to indoor games facilities for sports development.	31-Jul-2017	Medium		50%	Q2 17/18: Off Target Outline proposals discussed with PPP1 SPV, proposals to be agreed and submitted formally. Access hours at PPP facilities are in greater demand with access restrictions being imposed on non PPP facilities. Current access hours at PPP2 schools may be required to accommodate the proposed increase in nursery hours to 1140 hours.	Property & Facilities Management	Steven Small	ASC Performance Officer; ECE Performance Officers; Resources Performance; Steven Small
IA.PPP.20	An access hours review should be undertaken in consultation with schools and compared to school and community demand. This may allow the contractor to reduce some evening, holiday and weekend access and allow controlled access to MUGAS.	31-Jul-2017	Medium		50%	Q2 17/18: Off Target Reduction of access hours would be subject to meeting new 1140 hrs target for nursery places. Access hours at PPP facilities are in greater demand with access restrictions being imposed on non PPP facilities.	Property & Facilities Management	Steven Small	ASC Performance Officer; ECE Performance Officers; Resources Performance; Steven Small
IA.PPP.22	Lifelong Learning and Employability should review marketing and management of bookings and provide reports on the facilities available and the levels of use in the PPP2 primary schools to the Resource Manager.	31-Jul-2017	Medium		25%	Q2 17/18: Off target Raise with admin staff in each of the areas to move forward in Q3	Education	Annette Lang	ASC Performance Officer; ECE Performance Officers; Resources Performance; Annette Lang