

Internal Audit Performance Report - Overdue Actions



Status: Overdue 16

2015 - Review of Controls Operating Over Petty Cash



Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
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		90%	<p>Q3 18/19: Off Target Constructive feedback received from St David's HS. E-Form to be rolled out to all imprest holders in Q4.</p> <p>Proposed revised due date: 31/03/2019</p>	Finance and Integrated Service Support	Jacqui Dougall; Mike O'Rourke

2016 - Devolved School Management Scheme - 3 control objectives separately rated. (Good for budget calculation, Good for budget monitoring, Weak for embedding 2012 DSM guidance)


Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
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	30-Sep-2017		50%	<p>Q3 18/19: In Progress Schools Finance Assistants meet with HT's and support staff regularly and provide additional support when</p>	Education	Sandra Banks; David Gladwin

	responsibilities. A record of this should be maintained.				requested. This is tailored to individual needs. The DSM scheme requires to be updated to reflect current rules before it can be formally shared as a full working document - responsibility for this sits with the Resources Manager in Education.		
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2017 - Monitoring of External Care Homes - Average Assurance Rating

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.CAREH OME.01.1	A strategy should be created detailing the monitoring and reporting that will be undertaken by the Service.	31-Mar-2018		90%	Q3 18/19: Off Target Strategy been circulated for consultation. Final report expected to be complete by the end of January. Proposed revised due date: 31/03/2019	Adult Services	Anthea Fraser; A.Short (Joint Director Midlothian Health and Social Care Partnership)
IA.CAREH OME.01.2	The strategy should include the expected level of monitoring of care homes, the frequency and timing of audits, which care homes are covered under the National Care Home contract and this should be reported on a regular basis to senior management.	31-Mar-2018		90%	Q3 18/19: Off Target. Continues to be progressed. Proposed revised due date: 31/03/2019	Adult Services	Anthea Fraser; A.Short (Joint Director Midlothian Health and Social Care Partnership)




2017 - PPP - Utilisation of Assets - Average Assurance Rating

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.PPP.07	Education management should carry out a scoping exercise to explore options for making the facilities at the Dalkeith Campus available to the community during school hours.	31-Dec-2017		60%	<p>Q3 18/19: Off Target Initial assessment is that the demands of 2 secondary schools and one special school for pool time does not leave much scope for making the pool available to others during school hours. Full scoping will be completed by the end of this school session</p> <p>Proposed revised due date: 30/06/2019</p>	Education	Sandra Banks


2017 - Stores - Average Assurance Rating

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.STORE S.01	The physical security issues that can be immediately addressed, such as controls over keys, periodic changing of door keypad code, replacement/repair of the rear fire door and locking of metal crates on the store yard, should be addressed.	31-Dec-2017		90%	<p>Q3 18/19: Off Target Replacement/Repair to rear fire door still sitting outstanding with building maintenance. Maintenance Officer has been chased on several occasions requesting urgent action. Outstanding action is sitting with Building Maintenance management team.</p> <p>Proposed revised due date: 31/03/2019</p>	Finance and Integrated Service Support	Iain Johnston



2017 - Sundry Debt - Average Assurance Rating

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.SDEBT.02	The Council's Financial Directives should be updated to reflect the current Council Structure.	31-Dec-2017		50%	Q2 18/19: Off Target It was originally planned to incorporate this in a fuller review of Financial Directives which has still to be scheduled into service work plans. In the interim an update of post titles etc will be progressed in the remainder of 18/19.	Finance and Integrated Service Support	Head of Finance and Integrated Service Support
IA.SDEBT.03	The procedure for Sundry Debt detailed in the Financial Directive should be expanded into a broader procedure note. Additionally, the Sundry Debt risk register should be updated quarterly.	31-Dec-2017		0%	Q3 18/19: Off Target Policy still to be created and overall Financial Directives being reviewed under IA.SDEBT.02.	Finance and Integrated Service Support	Jacqui Dougall; Kathleen Leddy
IA.SDEBT.18	Once a sample of test cases, where the Council has taken legal action on debtors has been undertaken, a procedure note for escalation should be drafted and submitted to relevant officers.	31-Dec-2017		40%	Q3 18/19: Off Target Cases progressing with legal, no procedure note drafted.	Finance and Integrated Service Support	Jacqui Dougall; Kathleen Leddy




2018 - Accounts Payable - Average Assurance Rating

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.ACCPAY .10	Local procedures for undertaking VAT and Control reconciliations should be generated and an adequate filing system should be in place.	30-Sep-2018		80%	<p>Q3 18/19: Off Target First draft complete, some amendments required before final version approved.</p> <p>Proposed revised due date: 31/03/2019</p>	Finance and Integrated Service Support	Mike O'Rourke


2018 - Climate Change - Average Assurance Rating

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.CCHANGE.01	A new Carbon Management Plan should be in place with a new baseline and this should be reported on an annual basis to CMT or to another appropriate board which will allow the Council to monitor carbon reductions.	31-Oct-2018		0%	<p>Q2 18/19: Off Target No action taken because of other work priorities. Initial work will involve collaboration with the Property and Facilities Management Service. However the statutory reporting requirement to Scottish Government by the end of November '18 will be achieved.</p>	Communities and Economy	CMT
IA.CCHANGE.06	Local procedures should be developed detailing how to collate, record and calculate information for the Climate Change Report. Procedures should document the governance process, the lead officer responsible and any validation and checking required.	30-Sep-2018		0%	<p>Q3 18/19: Off Target No action taken because of other work priorities.</p>	Communities and Economy	CMT

2018 - Follow-up of Audit Recommendations – Rating not applicable

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.FRAR20 17.01	Early Years risks should be fully updated and input into the Pentana system.	31-Mar-2018		75%	Q3 18/19: Off Target Initial scoping of risks has been undertaken and work ongoing to complete during session 18-19. Proposed revised due date: 31/03/2019	Education	Head of Education; Julie Fox
IA.FRAR20 17.14	The petty cash top-up claims forms should only be approved by those listed on the Authorised Signatory Database. The Authorised Signatory Database needs to be updated to reflect which managers are authorised to approve petty cash disbursements.	31-Mar-2018		95%	Q3 18/19: Off target Information has been gathered and reviewed. A technical change needs to take place the Authorised Signatory database to allow it to be updated and this is planned during Q4. Proposed revised due date: 31/03/2019	Finance and Integrated Service Support	David Gladwin
IA.FRAR20 17.15	A further review of petty cash imprest levels should be undertaken to ensure that the level is appropriate for the usage. Given the infrequency of petty cash claims by high schools, consideration should be given to reducing the imprest levels.	30-Jun-2018		67%	Q3 18/19: Off Target Further analysis on Children's Services petty cash usage completed. Engagement with all imprest holders with view to reducing balances will take place in Q4. Proposed revised due date: 31/03/2019	Finance and Integrated Service Support	Mike O'Rourke

2018 - Treasury Management - Good Assurance Rating

Action Code	Action	Due Date	Icon	Progress	Notes	Service	Managed By
IA.TREAS M.02	The risks associated with Treasury Management should be recorded on the Council's Risk Management system to allow reporting of the risks as part of the Council's overall risk management reporting to Management, Council and the Audit Committee.	30-Sep-2018		50%	<p>Q3 18/19: Off Target</p> <p>Meeting with Risk Manager has taken place and Risk Register Template received. TM Risks already recorded in TMPs and will be input into template and uploaded to Pentana.</p> <p>Will be completed during January 2019.</p> <p>Proposed revised due date: 31/03/2019</p>	Finance and Integrated Service Support	David Gladwin