

## Appendix 1 Internal Audit Recommendations – Overdue Actions

Audit Recommendation (Risk Rating)	Original Due Date	Progress	Revised Due Date	Service
<b>2015/16 - Devolved School Management Scheme</b>				
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. (Medium)	30-Sep-2017	50%	30-Jun-2020	Education
<b>2016/17 - Monitoring of External Care Homes</b>				
The Mosaic system should be updated to allow staff to send workflow notifications relating to the care home. (Medium)	31-Dec-2018	50%	30-Apr-2020	Finance and Integrated Service Support
<b>2018/19 - Follow-up of Audit Recommendations</b>				
Where staff fail to engage with the staff debt process, the process of issuing memos to Heads of Service to enable disciplinary action to be progressed needs to be re-established. (Medium)	31-Dec-2018	75%	30-Jun-2020	Customer and Housing Services
<b>2018/19 - Following the Public Pound</b>				
The 'Provider Fitness Check' process should be rolled out to all relevant contracts with outside bodies within the Education, Communities and Economy Directorate. (Medium)	31-Mar-2019	50%	31-Mar-2020	Finance and Integrated Service Support
<b>2018/19 - Revenue Financial Budget Monitoring</b>				
The vacant post of Senior Accountant supporting Education, Communities and Economy Directorate should be filled. The Council should consider full adoption of a Finance Business Partner model in order to facilitate better decision making. (Medium)	31-Mar-2019	50%	30-June-2020	Finance and Integrated Service Support
<b>2018/19 - Workforce Strategy and Planning</b>				
The Council's Workforce Strategy should be reviewed in order to ensure it properly fits with the revised priorities arising as reflected in financial, business and transformation plans. (High)	01-Oct-2019	33%	31-Dec-2019	Finance and Integrated Service Support
Revision to Service Workforce Plans and Action Plans are also required for reasons set out in recommendation WFPLAN.01 including analysis of future workforce requirements, gap analysis and gap closing strategies, and performance measures and target setting. (High)	01-Oct-2019	37%	31-Mar-2020	All Services
A formal review process for monitoring the delivery of Service Workforce Plans and Action Plans should be introduced, along with evaluation of outcomes against performance measures and targets. (Medium)	01-Oct-2019	25%	31-Dec-2019	Finance and Integrated Service Support
Workforce planning processes should be aligned with business and financial planning processes, through timetabling and closer working of HR Business Partners with Performance and Finance colleagues to support Directors and Service Managers. (Medium)	01-Oct-2019	60%	31-Mar-2020	All Services