Appendix 1- Internal Audit Recommendations

Summary figures

Recommendations raised	Number / percentage completed	Number / percentage not yet overdue	Number / percentage overdue
636	508 (80%)	76 (12%)	52 (8%)

Details of the Overdue Recommendations

Audit	Number of outstanding issues	Notes on progress with the issues
Data Protection	2	Of the 37 recommendations raised as part of this review 2 issues have not yet been fully completed. These relate to the population of a database for systems used by the Council and the checking of privacy statement for compliance with Information Commissioner and internal guidance.
Income Control	1	13 issues were raised in this report. The 1 issue outstanding relates to a requirement to produce a Council policy on the acceptable methods of payment and the fees to be charged (if any) on the use credit card payments. This is recorded as 90% complete with a policy to be submitted to CMT for approval.
Schools ICT	1	11 recommendations were raised in this report and 1 is outstanding. This related to development of a policy on pupils taking home Council equipment. The issue is reported as 90% complete with pilots underway.

1

Audit	Number of outstanding issues	Notes on progress with the issues
Follow-up Review of Audit Recommendations	1	A follow-up review of previously raised internal audit recommendations identified 1 issue in relation to off-site excursions policy where further work was required. The recommendation related to the need to cross refer the central policy to individual directorate policies. This is currently shown as 95% complete.
Care at Home Service Providers	1	Of the 13 recommendations raised in this review 1 remains outstanding. This is in relation to establishing a control over third party insurance policies. The issue is reported as 75% complete.
Investigation of Term Contractors	5	A total of 21 recommendations were raised in this review and 5 are currently shown as outstanding. These outstanding issues related to improved governance over the process, and included recommendations for the creation of framework agreements for term contractors and refresher training on procurement policy and procedures.
High Value Electronic Payments	12	Of the 33 recommendations raised in this report 12 have not yet been fully implemented. The outstanding issues are noted as ranging from between 10% to 80% complete. Those at the lower end of this scale predominately require work with suppliers to determine the feasibility of introducing additional system segregations.

Audit	Number of outstanding issues	Notes on progress with the issues
Accounts Receivable	11	As part of the Business Transformation Programme there is currently an on-going review in relation to Income Maximisation which includes a review of sundry debt. The Internal Audit recommendations are being considered as part of this review with a number already implemented (including additional resource). Internal Audit intends to undertake a full review of this area in 2015/16.
Council Tax Liability and Billing	1	1 issue is currently over the anticipated due date. This related to documenting the process for checking leavers against the Council Tax system on a monthly basis.
Frameworki	6	A total of 23 recommendations were raised in this review and 6 are currently shown as outstanding. The issues range from 20% to 75% complete. The outstanding issues relate to reviewing access controls and the need to review existing policies and key performance indicators.
Scottish Welfare Fund	3	3 of the 17 recommendations raised in this report are currently overdue. These are flagged as between 40% and 60% complete and are in relation to the update of procedures and improvements to system reports.

Audit	Number of outstanding issues	Notes on progress with the issues
Review of Risk Management	5	The recommendations raised included training, frequency of risk management meetings, the creation of performance indicators for the risk management group and the frequency of reporting to CMT and the Audit Committee. The completion of the issues is dependent on the formation of a new risk management group which is scheduled to meet in quarter 3 of 2014/15.
Transformation Programme	3	3 issue are currently over the anticipated due dates. These include updates to the Effective Working in Midlothian Risk Registers and reporting of budgeted SWITCH balance to the Transformation Board and Steering Group.
Total	52	