

REPORT TO: SCRUTINY COMMITTEE – 22 SEPTEMBER 2021

REPORT ON: INTERNAL AUDIT REPORTS - SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF RECOMMENDATIONS

REPORT BY: SENIOR MANAGER – INTERNAL AUDIT

REPORT NO: 257-2021

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee an update on the progress in implementing internal audit recommendations previously reported to and agreed by Management.

2.0 RECOMMENDATIONS

Members are asked to note the information contained within this report.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

- 4.1** Standard 2500 of the Public Sector Internal Audit Standards (PSIAS) entitled Monitoring Progress states “the chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management”. In practice this requirement is discharged by the Senior Manager – Internal Audit ensuring that there are effective processes in place to capture assurances that audit recommendations have been implemented in full or, if this is not the case, that senior management are aware of the consequences and have accepted the risk.
- 4.2** The Internal Audit Plan submitted to the Scrutiny Committee annually contains a list of formal follow-up reviews to be undertaken by internal audit staff. This allocation is used to assess the extent to which recommendations previously agreed with management have been implemented. The outcomes of such reviews are formally reported to management. In addition, the Executive Summaries from these reviews are submitted to the Scrutiny Committee as part of the standing item on Internal Audit Reports.
- 4.3** It is not feasible within existing resources for the Internal Audit Service to carry out formal follow-up reviews of all areas previously audited. Therefore, to ensure compliance with the PSIAS, assurances are also formally sought from management via progress reviews. These progress reviews require management to provide an update of the action taken in respect of recommendations previously made. Pentana, the Council’s performance and risk management system, is used for this purpose. On the basis of these updates, and taking cognisance of the potential risk if the actions previously agreed have not been implemented, a formal follow-up review may be subsequently undertaken by Internal Audit and reported to Committee in line with paragraph 4.2 above.
- 4.4** A total of 145 recommendations from 66 internal audit reports were subject to a progress review as part of the 2021/22 Internal Audit Plan. Of these recommendations, 83 were also part of the 2020 Progress Review Exercise. Some outstanding recommendations from the previous year’s exercise have, however, not been included because planned audit work within the same area was undertaken and reported to Scrutiny Committee. The original reports, in which these recommendations were contained, are detailed in the table below along with the planned audit work and corresponding audit reports that superseded them. Implementation of the recommendations within the new audit reports are being monitored in line with standard working practices.

Original Audit Report - Superseded	Planned Audit Work & Corresponding Audit Reports
2014/19 – Environment – Stocks and Inventories	2021/03 – Corporate – Stocks and Inventories – 2020/21 Year End – submitted to Scrutiny Committee on 22 September 2021.
2016/09 – Corporate – Follow-up Review of Business Continuity	2020/07 – Corporate – Follow-up Review of Business Continuity (2 nd follow-up) – submitted to Scrutiny Committee on 10 February 2021.
2017/08 – Children and Families Service – Out of Hours Service	2020/12 – Children and Families Service – Follow-up Review of Out of Hours Service - submitted to Scrutiny Committee on 10 February 2021.
2017/27 – Corporate – Stocks and Inventories – 2017/18 Year End	2021/03 – Corporate – Stocks and Inventories – 2020/21 Year End – submitted to Scrutiny Committee on 22 September 2021.
2018/06 – Corporate – General Data Protection Regulation (GDPR)	2020/19 – Corporate – Follow-up Review of General Data Protection Regulations (GDPR) - submitted to Scrutiny Committee on 28 April 2021.
2019/01 – Corporate – Transformational Change	2020/11 – Corporate – Follow-up Review of Transformational Change - submitted to Scrutiny Committee on 10 February 2021.

- 4.5** In addition, the IJB internal audit reports have not been included in this exercise, however, progress towards implementation of the recommendations contained within them can be found in the Governance Action Plan Progress Report submitted to each Performance and Audit Committee.
- 4.6** In line with the last couple of years, updates on recommendations with implementation deadlines up to an agreed cut-off date have been included. The cut-off date utilised for reporting purposes this year is 31 July 2021. Historically, progress towards implementation of recommendations was not formally reported until the implementation deadlines had passed for all recommendations in an audit report.
- 4.7** Attached at Appendix A is a schedule summarising the work undertaken. The schedule also provides information surrounding report issue date, original recommendation due date, importance levels for each recommendation and commentary as to the current status of the implementation of the recommendations, where these have not been fully implemented. Of the 145 recommendations contained in Appendix A, 2 (1.4%) have been superseded, 64 (44.1%) have been fully implemented and 79 (54.5%) have been partly implemented. For the recommendations that are partly implemented, assurances have been provided to Internal Audit by management that the outstanding areas will be addressed and, where feasible, revised timelines for completion have been specified. Internal Audit has also been advised of outstanding actions relating to 3 recommendations reported as part of a previous annual progress review exercise as being fully implemented and assurances have been obtained that steps are being taken to address them.
- 4.8** In terms of management responses to the progress reviews that have been undertaken as part of the 2021/22 Internal Audit Plan, it is evident again this year that there has been slippage in the anticipated timeframes provided by management for the full implementation of the recommendations. Whilst the specific reasons for this are varied, there are some recurring themes, including delays in the replacement or implementation of IT systems, further progress being dependent on the outcome of decisions in terms of service provision and changes in responsible officers. In addition, Covid 19 has impacted on progress in some areas again this year.

5.0 POLICY IMPLICATIONS

This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

6.0 CONSULTATION

The Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance and Head of Democratic and Legal Services have been consulted on the content of this report.

7.0 BACKGROUND PAPERS

None

Pamela Redpath, Senior Manager – Internal Audit

DATE: 6 September 2021

This page is intentionally left blank

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate - Data Protection - 12/08/2013	2012/36-1*	Policies and Procedures	2	31/03/2014	90%	Primarily due to the pandemic and a shifting of priorities, there is no change to the progress of the draft policies. Timeframe updated to December 2021.
	2012/36-3*	Records Management	2	31/03/2015	61%	An Annual Progress Update Report for the Council's Records Management Plan was submitted to the Keeper of the Records of Scotland in June 2021. This has yet to be approved. Included in the report was the plan to begin reviewing the Council's Classification Scheme and Retention Schedule. Work on this has begun with the Legal Services and Democracy Functions, therefore we are on schedule with this review at present. As no schedules have been reviewed, the level of completion has not moved far yet. Target date remains June 2025.
Environment - Special Collections - 03/06/2014	2013/07-2*	Management Information and Reconciliations	2	31/03/2015	100%	
	2013/07-3*	Operational Procedures	3	31/03/2015	100%	
Housing - Performance Indicators - 26/06/2014	2013/12-4*	Reporting the 2013/14 Charter Indicators	3	31/03/2015	100%	
Corporate - Scottish Welfare Fund - 17/04/2014	2013/13-4*	Decision Letters	3	31/10/2014	80%	The explanation of the detailed reason for the decision referring to the applicant's circumstances is given verbally to the client. No further progress with the Northgate System despite previously highlighting this deficiency to the company, asking for remedial development to take place to rectify this. We are now looking at work arounds with Fife Council who also use Northgate and may have found a solution. Revised completion date of 31/12/2021 if the work around is possible within our system constraints.

*Recommendation included in the 2020 Progress Review Exercise

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate - CeRDMS - Employee Files – 18/06/2015	2013/21-1*	Deployment of CeRDMS	2	31/12/2015	60%	This required a significant piece of work to scan files into CeRDMS and we have not had the resources to do this in the past 18 months. This action will be reviewed by the Head of People by end December 2021.
	2013/21-2*	Access Permissions and Working Practices	2	31/12/2015	90%	Access permissions are in progress and will be part of the review of HR processes to be completed by the end of December 2021.
Housing - Follow-up Review of Licensing of Houses in Multiple Occupation - 05/08/2014	2014/01-1*	Processes, Procedures and Working Practices	2	01/10/2014	80%	The resources available to complete this task remain unchanged. Current workload pressures, including the recovery from Covid-19 restrictions, remain a priority. The revised date to aim for completion of this task is July 2022.
Environment - Income - 02/07/2015	2014/10-1*	Working Practices and Procedures	2	31/03/2016	100%	
	2014/10-2*	Reconciliation of Income	2	31/03/2016	100%	
Corporate - Follow-up Review of Arrangements for the Management of Asbestos - 20/01/2016	2015/09-5*	Asbestos Warnings and Registers	2	30/09/2016	100%	
Corporate - Corporate Policies - 29/03/2016	2015/14-3*	Approval and Review Process	2	31/03/2017	10%	Work is ongoing to establish the current level of development of the approval process and steps are being taken to ensure it is progressed by the New Year.
Corporate - Construction Industry Scheme - 09/06/2017	2015/22-5*	Manual Preparation of Monthly CIS300 Return	3	30/09/2017	100%	

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate - Personal Protective Equipment (PPE) - 09/04/2017	2015/24-3*	Training and Development	3	31/10/2017	100%	
Corporate - Serious Organised Crime - 01/04/2017	2015/27-1*	Local Authority Readiness Checklist	3	30/09/2017	100%	
Children and Families / Dundee Health and Social Care Partnership - Self-directed Support (SDS) - 09/04/2017	2015/29-2*	Timely Return of Financial Monitoring Forms	2	30/04/2017	90%	The Self-Directed Support Officer is working on the process for returning financial monitoring forms and will have the completed process signed off by Legal Services. It is anticipated that this will be completed by the end of 2021. The backlog of financial monitoring forms to be processed has decreased significantly. This has enabled Annual Reviews to be processed and monies to be reclaimed identified. However, improvements to the system have been identified and work to complete these improvements needs to be approved and prioritised by the Mosaic Steering Group. This is important as the uptake of Direct Payments increases each year.
City Development - Stocks and Inventories - 14/12/2016	2015/33-1*	Fuel Holdings – Stock Count	2	28/02/2017	SS	Due to phasing out of fuel tanks due to switch to e-mobility, the present stock count system on the fuel tanks is regarded as fit for purpose.
Corporate - Follow-up Review of Grant Funding - 10/06/2017	2016/06-1*	Corporate Oversight and Approval	2	30/09/2017	95%	This group has still not been established due to shifts in workloads both pre and as a result of COVID. Most recently a post for a Principal Officer - Funding & Projects was advertised within the Council as a new Corporate Funding Team is being established and the successful applicant started on 30 August 2021. This post sits within the Economic Development Team of City Development. It will be within the remit of the Principal Funding Officer to establish the Corporate External Funding Group going forward and this will take precedence once the Corporate Funding Team has been created. It is likely that this will be in place before the end of 2021.
Corporate - Journal Entries - 11/09/2017	2016/17-4*	Quarterly Monitoring Exercise	3	31/01/2018	85%	A method of identifying high value journals and a random sample of smaller journals will be developed and reviewed for adequate narrative and back up. Staff turnover within a small team has

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
						delayed finalisation of this. Completion date revised to 31 December 2021.
Corporate - Emergency Planning - 30/01/2018	2016/27-4*	Maintenance of Emergency Plans and Contact Directory	2	31/03/2018	90%	The Covid Pandemic has seen the Resilience team wholly diverted to coordination of many aspects of the Council's response. As a consequence, planned work has in most cases been entirely shelved. As the pressure eases on the Team there is a need to re-prioritise workstreams. Revised completion date 31 September 2022.
	2016/27-5*	Training and Exercise Strategy	2	30/09/2018	50%	The Covid Pandemic has seen the Resilience team wholly diverted to coordination of many aspects of the Council's response. As a consequence, planned work has in most cases been entirely shelved. As the pressure eases on the Team there is a need to re-prioritise workstreams. Revised completion date 31 September 2022.
City Development - Occupational Road Risk - 12/06/2018	2016/30-2*	Driving Licence Checks - Staff Driving on Council Business	2	31/12/2018	100%	
	2016/30-3*	Vehicles Driven on Council Business	2	31/12/2018	85%	Awaiting update from HR with regards to policy put in place to make checks on grey fleet vehicles. The revised implementation date is 30/09/21 to give time for this to be put in place and then for the procedure to be implemented.
Corporate - Risk Management Arrangements - 30/01/2018	2016/31-5*	Risk Management Procedures and Operational Guidance	2	31/12/2018	100%	
	2016/31-8*	Training and Awareness	2	31/03/2019	98%	Training sessions have been undertaken across all services covering risk and the use of Pentana. A formal comprehensive procedural guide has also been developed and introduced to assist raise awareness on risk management in general as well as how the Pentana system requires to be updated and maintained. Risk

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
						Champions, who have additional risk awareness and responsibility, actively participate in the Corporate Risk Management Working Group chaired by the Executive Director of Corporate Services. Risk Management information, including management responsibilities, has also been shared with Learning and Organisational Development (L&OD) to be used as part of the induction process. The outstanding element of this recommendation relates solely to the Risk Management e-Learning Module, which has been fully developed in conjunction with L&OD but requires one final proof read before it is launched later this month. This is linked to the outstanding element of 2018/20-3.
Corporate - Lone Working - 12/06/2018	2017/07-1*	Policies and Procedures	2	30/11/2018	90%	A new review of lone working arrangements across the organisation is to commence in September 2021, to ensure that all services areas with lone working as a workplace hazard are considered. This will include elected members. The updated implementation date is 31/03/22.
	2017/07-3*	Warning Alerts	2	30/09/2018	50%	The Covid Pandemic has seen the Resilience team wholly diverted to coordination of many aspects of the Council's response. As a consequence, planned work has in most cases been entirely shelved. As the pressure eases on the Team there is a need to re-prioritise workstreams. Revised completion date 31 September 2022.
	2017/07-4*	Working Practices	3	31/12/2018	90%	The completion of this action will be linked to a broader review of lone working arrangements, as current scope excludes some operational areas with lone working exposure. This new review will commence in September 2021. The new implementation date is 31/03/22.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate - IR35 - 28/01/2019	2017/10-1*	Training and Guidance	2	31/03/2019	95%	The training will be done via digital videos incorporated within the digital Firmstep process. This will eliminate the requirement for face to face training and will ensure that training is available to users at the time they require it. The videos have been created but an issue had prevented them from being uploaded and linked to the Firmstep process, but this is almost resolved. The New Supplier Request / IR35 Firmstep digital process will aim to be implemented by the beginning of October.
	2017/10-2*	Check Employment Status for Tax (CEST) Tool	2	30/09/2019	40%	This process is reliant upon the implementation of the New Supplier Request / IR35 Firmstep digital process which is due to be implemented at the beginning of October. The initial mapping out of the process is already contained within the New Supplier Request / IR35 process and therefore should not take long to be put in place once that has been implemented. It is expected that this will be done by the end of 2021.
	2017/10-4*	Corporate Procurement Team (CPT)	2	30/09/2019	95%	During the creation of the IR35 Firmstep process, it was identified that the starting point was a New Supplier Request. Therefore, this was adapted to become the New Supplier Request / IR35 process to ensure that there was no point that a manager could set up any form of payment or supplier until an IR35 assessment had been carried out. This is due to be implemented at the beginning of October.
Corporate - User Access Levels - 12/06/2018	2017/11-1*	User Access Reviews	2	30/09/2018	100%	
	2017/11-2*	Access Provisioning	2	31/12/2018	65%	On-line presentations held with systems owners to reprise requirements and introduce the requirements to new members of staff following new appointments in Finance and Customer Services. Specific progress made on W2 (Workflow) / Northgate Revs and Bens (Council Tax system) in reconciliation of users. System owners asked for estimates on completion of requirements in their respective areas. Updates regarding implementation of the recommendation will now be obtained directly from individual system owners via Pentana.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
	2017/11-6*	Requestor and Approval Limits	3	30/09/2018	100%	
Corporate Services - Contract Specifications and Management - 28/01/19	2017/14-1*	Policies and Procedures	2	31/08/2019	100%	
	2017/14-2*	Establishing and Agreeing Contract Specifications	2	31/08/2019	100%	
	2017/14-3*	Contract Monitoring (Excluding Community Benefits)	2	31/08/2019	100%	
	2017/14-4*	Community Benefits Monitoring	3	31/08/2019	98%	Testing of new community benefits monitoring tool complete with planned implementation revised to 31/10/21.
Corporate – ParentPay - 27/11/2018	2017/17-3*	Use of ParentPay and Debt Management	3	31/01/2019	95%	Schools are actively pursuing debt outstanding and this is currently being examined by the Client Services Team and will be fully completed during this term ending 08/10/21. This will be reported to the Senior Management Team.
Corporate - Data Security - 12/06/2018	2017/20-2*	Password Configuration Settings	2	31/12/2018	100%	
	2017/20-3*	Super User Account Passwords	2	31/12/2018	100%	
Neighbourhood Services - Gas Safety - 21/01/2019	2018/03-1*	Policy and Procedures	3	28/02/2019	86%	Proposed new workflow process / procedure for new Gas IT to be reviewed prior to go live within 2022/23.
	2018/03-4*	Proposed New Gas Safety	2	31/08/2019	86%	Proposals are prepared for the process within the new IT system. This has included ensuring the integrity and accuracy of the Gas Table is updated on a monthly basis. The revised date for

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
		Checking Process				implementation of the recommendation is the end of the 2022/23 financial year (March 2023).
Corporate - Fleet Management - 03/04/2019	2018/05-1*	Policy and Procedure Documentation	2	31/05/2019	100%	
City Development - Climate Change - 26/11/2019	2018/07-2*	Climate Change Strategy	2	31/03/2020	50%	The citywide Dundee Climate Action Plan was approved at the Council's P&R Committee in November 2019 and published in December 2019. 64 actions are listed in the plan covering themes of energy, transport, waste and resilience, designed to either reduce emissions or adapt to a changing climate. The plan has moved to implementation phase, to progress as many of the actions as possible, taking into account the need to secure funding and resources for some and the impact of Covid in delaying others. A report was submitted to P&R Committee on 16 November 2020 providing a progress update. The review and update of the Council's Carbon Management Plan is behind schedule due to capacity issues but it is hoped to have this resolved by mid-September. A new carbon reduction target will be set, taking cognisance of the recent city-wide target for Dundee to achieve net-zero greenhouse gas emissions by 2045 or sooner and the Scottish Government's current consultation on the role of Public Sector Bodies in tackling climate change, which proposes that future Public Bodies Climate Change Duties Reports be amended to: 1. require all Public Sector Bodies to state the year by which they will cease to emit any direct (organisational) greenhouse gases and their targets for reducing indirect (area-wide) emissions; and 2. report on how Public Sector Bodies will align their spending plans with these targets. The target completion date has been amended to December 2021 to align with the proposed development of the Council's revised Carbon Management Plan.
	2018/07-3*	Development of the Climate Action Plan	2	31/03/2020	100%	

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
City Development - Energy Management - 10/09/2019	2018/08-1*	Governance and Strategy	2	31/03/2020	85%	This action has now been superseded with the need to revise the Energy Management Governance to reflect current work practises and the Dundee Climate Action Plan (CAP). The revised Energy Management Governance shall be fully aligned with the CAP's governance strategy (Action Item G3) and actively support and contribute to its net-zero ambitions and carbon accounting/reporting objectivities. The governance strategy will also include all Energy Management functions including financial, avoidable cost reduction and GHG reduction management). Detailed information on the Council's Energy Management policy drivers and targets have been established for the preparation and appropriate approval of a draft Energy Management Policy & Energy Management Action Plan. The Council's properties' energy carbon emissions for a new baseline year (i.e. 2015) and subsequent years have been measured and verified and are ready for approval / scrutiny by the Council Management Team. The completion date for this action is 31 March 2022.
	2018/08-2*	Energy Management Software and Related Information	2	31/12/2019	90%	The new governance framework detailed in Action 2018/08-1 shall include the development of staff awareness and communication procedures which support the priorities and needs of service departments. The completion date for this action is 31 March 2022.
	2018/08-3*	Education and Awareness	3	31/03/2020	90%	The new governance framework detailed in Action 2018/08-1 shall include the development of staff awareness and communication procedures which support the priorities and needs of service departments. The completion date for this action is 31 March 2022.
	2018/08-4*	Physical Measures	3	31/03/2020	100%	
City Development - Health and Safety Contracts - 10/09/2019	2018/10-1*	Working Practices and Procedures	2	30/09/2019	100%	

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
	2018/10-2*	Certificate of Compliance (CoC)	2	30/09/2019	100%	
Corporate - Health & Safety Risk Assessments - 21/08/2019	2018/11-3*	Hazard Identification	2	31/03/2020	55%	The use of the hazard identification tool is being reviewed, as there has been very little use of it. The risk assessment tracker used successfully in Neighbourhood Services is being appraised and considered as a more effective way to monitor risk assessments. This review will commence in September 2021. The new implementation date is 31/03/22.
	2018/11-5*	Completeness of Risk Assessments	3	31/03/2020	75%	A new review of risk assessment management arrangements across the organisation will commence in September 2021. This will assess the effectiveness of the risk assessment tracking plan and how well it has been implemented, as well as comparing it to the risk assessment management system adopted and used successfully in Neighbourhood Services. The review will consider whether the risk assessment tracking plan should be replaced by a risk assessment management system, such as that used in Neighbourhood Services. The new implementation date is 31/03/22.
Corporate - Follow-up Review of Procurement - 10/09/2019	2018/13-1*	Register of Interests	2	30/11/2019	25%	Procurement Officers have completed Register of Interests (ROI) forms. A method needs to be established on how ROIs are shared with Procurement. Declaration of interests are also being included in Procurement Initiation Documents. Review of process to be undertaken with Internal Audit, HR and Legal as a further update is needed from them. A formal meeting has been set up for early September and it is anticipated that the recommendation will be fully implemented by the end of October 2021.
	2018/13-3*	Purchase Orders	3	31/12/2019	100%	
City Development - Follow-up Review of Dangerous Buildings and Public Safety - 21/08/2019	2018/14-3*	Reporting and Monitoring Arrangements	3	30/11/2019	80%	Briefing for Elected Members delayed due to the pressures on the Building Standards service during the Covid pandemic. This will be issued in Autumn 2021.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate Services - DWP Appointeeships - 26/01/2020	2018/15-1*	Operational Guidance / Documentation	3	31/03/2020	100%	
	2018/15-3	Client Finances	2	31/03/2021	100%	
	2018/15-4*	Deceased Clients	2	30/06/2020	80%	37 pre-2021 cases continue to be worked on by the Corporate Appointee. 60 have been cleared since the last update. Council Covid-19 priorities and customers' inability to respond to Corporate Appointeeship Team requests quickly have slowed progress on cases. Revised date of 31/12/21 for completion of cases.
Corporate - Integrated Impact Assessments (IIA) - 26/01/2020	2018/18-1*	IIA Guidance / Standard Wording	2	30/09/2020	95%	Guidance has been completed and will be publicised along with the new IIA tool later in 2021. Officers will receive training on how to apply it effectively. The standard wording within the Policy Implications section of committee reports has been revised per the audit recommendation.
	2018/18-2*	IIA Toolkit	2	30/06/2020	90%	The tool has been redesigned and is currently being created by IT with a view to introducing it for the January 2022 Committee cycle.
	2018/18-3*	IIA Submission	3	30/06/2020	90%	A new screening tool has been developed that will determine whether IIAs are necessary and the results of these will be sent to the relevant Executive Director for gatekeeping and approval. This will be in place for the first committee cycle of 2022.
Corporate Services - Internal Financial Controls - 19/06/2019	2018/19-2*	Interface Reconciliations	Different Scoring Mechanism	30/09/2019	75%	Staff turnover within a small team has delayed finalisation of this. Completion date has been revised to 31 December 2021.
	2018/19-4*	Supplier Statement Reconciliations	Different Scoring Mechanism	31/12/2019	100%	
	2018/19-6*	System and Process Documentation	Different Scoring Mechanism	30/06/2020	99%	Staff turnover within a small team has delayed finalisation of this. Completion date revised to 31 December 2021.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate - Risk Management Arrangements - 17/06/2019	2018/20-1*	Reliance on the Corporate Risk Management Co-ordinator Role	3	31/12/2019	100%	
	2018/20-3*	Risk Management Actions	3	30/09/2019	98%	The Risk Management e-Learning Module, which has been fully developed in conjunction with L&OD, requires one final proof read before it is launched later this month. This is linked to the outstanding element of 2016/31-8.
Corporate - Fraud Governance - 04/09/2019	2018/21-1*	Fraud Risk Management	2	31/12/2019	95%	A comprehensive Fraud Risk Register has been drafted and is the process of being reviewed. The revised date for full implementation of the recommendation is 30/09/21.
	2018/21-2*	Fraud Governance Policies and Procedures	3	31/03/2020	90%	A revised corporate fraud and corruption policy has already been drafted and is in the process of being reviewed in the context of other related corporate policies such as the Whistleblowing Policy, which is also in the process of being reviewed. In line with the Annual Governance Statement 2020/21 Continuous Improvement Agenda, the revised date for full implementation of the recommendation is 31/12/21.
	2018/21-3*	Training and Awareness	3	31/12/2019	90%	The fraud training and awareness plan has been taken forward, in part, through the work of the Children & Families Compliance Sub-Group. In addition, the Head of Corporate Finance, as Chair of the Core Compliance Group, issued generic Control Self-Assessment (CSA) Checklists, along with best practice guidance in October 2020, across the Council; these Checklists have since been returned and analysed by the Corporate Fraud Team, Corporate Procurement Team and Incomes. The next step is to distil these assessments and, in relation to training and awareness, develop a targeted training plan. Procurement training is also being delivered to key services on a partnership basis between the Corporate Procurement Team and Corporate Fraud Team. Going forward, it is intended to use the returned CSAs and Fraud Risk Register to help inform a risk-based training and awareness plan, which will be approved by the

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
						Integrity Group. The revised date for full implementation of the recommendation is 30/09/21.
Corporate Services - Follow-Up Review of Financial Systems - 07/06/2019	2018/23-3*	Existing Reconciliations	2	30/09/2019	50%	Staff turnover within a small team has delayed finalisation of this. Completion date revised to 31/12/21.
Corporate - Follow-up Review of Information Governance - 07/06/2019	2018/29-1*	Information Governance Framework and Central Guidance	2	31/12/2019	100%	
	2018/29-2*	Information Governance within Services	2	31/05/2020	70%	Annual checklist and gap analysis are the main components of the service level review. These actions are underway. Training awareness ongoing with reminders being sent out intermittently. HR/Learning & Organisational Development assisting with the awareness. The revised date for full implementation of the recommendation is 31/12/2021.
Corporate – Mosaic - 21/05/2020	2018/30-2	Review and Approval of User Access	2	31/12/2020	75%	Systems and processes have been developed to allow user access to be allocated appropriately across all service areas. Work has been allocated to services to identify appropriate information sharing across all service areas for all permissions and user roles. This work has not been completed as yet, but has been highlighted as part of the Mosaic User Groups held with service areas. The Mosaic IT Project Board will ask service areas to complete this piece of work by the end of 2021.
	2018/30-3	Delegate Feature Control	2	31/12/2020	40%	Delegation of feature control has been completed for all new and amended users. This has not been completed for all existing users yet. The plan is to remove from all users and only have delegated functionality for virtual workers. Planned completion date is 30/11/21.
	2018/30-5*	System Change Control	2	30/09/2020	70%	The system change process has been documented and is the responsibility of the Steering Group and the Project Board. This part

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
						of the recommendation has been completed. Work to ascertain whether the responsibility for incorporating changes in legislation has been made explicit within the Call-Off Agreement is ongoing. It is anticipated that clarity around this will be achieved by 31/10/21. However, the prioritisation of system changes needed due to changes in legislation is actioned by Servelec in conjunction with Local Authorities as part of the Customer Advisory Board.
	2018/30-6*	Training	3	30/09/2020	30%	Training has been undertaken for Finance processes and Purchase Service Requests elements. However, the development of bespoke online training has not yet been completed, in part due to the Covid-19 response. The Mosaic IT Team have been doing one-to-one training with new starts and teams where new processes have been implemented where requested. It is anticipated that O365 functionality will give us tools to roll out online training for new starts bespoke to the system. Anticipated completion date for this online training is the end of 2021.
	2018/30-7	Assessment of Benefits	2	30/12/2020	15%	Covid-19 response has delayed work on the complete assessment of benefits. Capacity to undertake this piece of work will be identified by the Mosaic IT Project Board. It is anticipated that the work will be undertaken by 31/03/22. However, work undertaken with Business Support has identified the areas where efficiencies have been achieved. The finance build has achieved many benefits. The impact on the financial position of the organisation has been affected, given the data cleansing that has occurred as modules went live. e.g. instances where individuals were being paid at incorrect foster care rates were remedied, records wrongly showing exemption from community alarm charges were remedied. Less margin for manual error has been expected as calculations are computed without manual intervention, resulting in improved accuracy of payments and billing. Previously backdated charging, especially in residential care was a tedious manual exercise. Widespread costing of individuals' care packages is now apparent. A clerical assistant post from the HSCP finance team has been released as part of the savings realised.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate - Commercial Lets - 21/05/2020	2019/04-1	Vetting of Prospective Tenants	2	31/10/2020	100%	
	2019/04-2	Missives of Let / Lease	3	31/10/2020	85%	Consultation with legal services ongoing to review Missives / Leases. Expected completion date 31/10/21.
	2019/04-3	Billing	2	31/10/2020	100%	
	2019/04-4	Payment Methods	3	31/10/2020	70%	Tenants now being encouraged to pay by direct debit. Discussions ongoing re process for receiving advanced payments. Revised date for implementation of recommendation is 31/10/21.
	2019/04-5	Debt Recovery	2	31/10/2020	100%	
Corporate - Travel and Subsistence - 11/06/2020	2019/05-1	Policy, Procedures and Operational Guidance	1	31/12/2020	70%	Policy / procedure now drafted. It is currently being populated with payroll input and it is planned to be issued by 1 October, following discussions with trade unions.
	2019/05-3*	Review and Authorisation	2	31/08/2020	50%	The Travel and Subsistence policy has been drafted and contains clear distinctions between manager and Payroll responsibilities for authorising expenses claims. The policy will be issued by 1st October, pending trade union agreement.
	2019/05-4	Secondary Review Process	2	31/12/2020	10%	A review process will be agreed as part of the Travel and Subsistence Policy, which is due to be issued by 1st October, pending trade union agreement.
	2019/05-5*	Travel Booking Form	3	30/04/2020	50%	Travel booking is included in the Travel and Subsistence policy, due by 1st October, pending trade union agreement.
	2019/05-6	Data Analytics	3	31/12/2020	40%	Data analytics and review processes are included in the Travel and Subsistence policy, due to be issued by 1st October, pending trade union agreement.
Corporate - Trade Waste - 11/06/2020	2019/06-2*	Waste Transfer Notes	2	31/08/2020	25%	Due to Covid the initial issuing of WTNs was delayed. Due to the complexity of contracts (and amendments) it has been agreed to delay the provision of automated WTNs until April 2022 when contract details will be more settled, post Covid.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
	2019/06-3*	Debt Recovery Process	3	30/06/2020	100%	
	2019/06-4	Income Maximisation	3	31/03/2021	100%	
Neighbourhood Services - Assisted Collections - 21/05/2020	2019/07-3	Monitoring of Eligibility	2	31/12/2020	100%	
Neighbourhood Services - Community Empowerment Act - 13/05/2020	2019/08-3*	Supporting Community Asset Transfers	3	31/08/2020	100%	
Corporate Services - Universal Credit - 25/11/2020	2019/11-1	Rent Recovery Procedures – Housing Cost Verification Process	3	31/12/2020	100%	
	2019/11-2	Alternative Payment Arrangements and Rent Recovery	3	31/03/2021	75%	The monthly report is in place. The work checks have not yet been put in place due to other work commitments, backlogs and reduced staff resources. A Quality Assessment Officer vacant post is currently being processed with a view to advertising shortly and the intention is for this QA to take on the rent recovery duties. The recommendation should be fully implemented by January next year.
	2019/11-3	Testing of Northgate System Updates	3	31/12/2020	10%	This recommendation has not yet been fully implemented due to the effects of the pandemic. A full review of UC automation is to be scheduled for later this year, to be completed by 31 December 2021, the outcome of which will be fully documented. It should be noted that the template for testing each new release has been updated to include UC automation changes.
	2019/11-4	Plan for Continued	2	30/06/2021	80%	Monitoring of working age caseload is undertaken on a monthly basis. Once further information is provided from DWP in relation to

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
		Implementation of Universal Credit				their full migration plans for UC, a Welfare Reform plan will be put in place to further support customers. Details of this will be sent to the appropriate committee. Given increased workloads and competing priorities due to the pandemic, the revised target end date is June 2022.
	2019/11-5	Review of DWP System User Access	2	31/03/2021	100%	
	2019/11-6	Payment Files	3	31/12/2020	100%	
Corporate - Follow-up Review of Construction Design and Management (CDM) Regulations 2015 - 11/06/2020	2019/12-1*	CDM Regulations Guidance	2	30/09/2020	50%	Static status. Revised completion date is December 2021.
Corporate Services - Follow-up Review of Email Security - 11/06/2020	2019/13-1*	Corporate Email Data Loss Prevention (DLP)	2	30/06/2020	100%	
LACD - Follow-up Review of Health and Safety - 08/09/2020	2019/15-1	Governance Arrangements	2	31/12/2020	95%	It was agreed at the LACD H&S and Property Committee that the revised deadline would be 10/11/21. H&S Policy & Management Framework is up to date and now just needs ratified by the H&S and Property Committee on 07/10/21 before going to the LACD Board for approval. The next LACD Board meeting after 07/10/21 is 10/11/21, however a meeting is likely to be set up for 27/10/21; the updated policy will be ratified at one of these meetings.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
	2019/15-2	Risk Assessments (including Fire Risk Assessments)	1	31/10/2020	88%	At its Health & Safety and Property Committee meeting of 26/08/21, a revised deadline of 31/10/21 was agreed by LACD for the completion of the risk assessment register review and updating of dates by Heads of Services. A full review of LACD FRAs has been carried out. All LACD properties have current FRAs in place. A programme for FRAs being reviewed in the future is in place.
	2019/15-3	Lone Working	3	30/11/2020	50%	This was on hold due to COVID. The majority of LACD staff were on furlough for period March 2020 to April 2021. Lone working guidelines are in place for each area however these have not been forwarded to H&S and Property Committee for review and signing off. Revised deadline of 31/10/21 agreed at LACD Health & Safety and Property Committee on 26/08/21.
DH&SCP - Joint Community Equipment Service - 11/06/2020	2019/17-1	Partnership Agreement	2	31/10/2020	50%	The recommendation relates to updating a Partnership Agreement with Angus around the Joint Store. Contracts Officers in Angus and Dundee produced a draft agreement and the final draft is with Angus Health and Social Care Partnership for approval. However, Angus HSCP have not able to progress this during the pandemic. The timescale for this review has been amended to March 2022.
	2019/17-2	Eligibility Criteria and Training	2	31/10/2020	100%	
	2019/17-3	Equipment Loans Management System (ELMS2) Access	2	31/10/2020	100%	
	2019/17-4	The Joint Community Equipment Store	2	31/10/2020	100%	
	2019/17-5	Procurement Framework	2	31/10/2020	100%	
	2019/20-1	SLP Manager	3	31/12/2020	100%	

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
City Development - Street Lighting and Roads Maintenance - 08/09/2020	2019/20-2	Key Performance Measures and Targets	2	31/05/2021	100%	
	2019/20-3	ISO Audits and Results – SLP & RMP	3	30/11/2020	100%	
	2019/20-4a	Executive Board Meetings	3	30/11/2020	100%	
	2019/20-4b	Executive Board Meetings	3	30/11/2020	100%	
Corporate - Follow-up Review of Pentana - 11/06/2020	2019/21-1	Utilisation of Pentana	3	31/03/2021	100%	
	2019/21-2	Recording and Maintaining Pentana	2	31/03/2021	100%	
	2019/21-4	Pentana Users and Training	3	31/12/2020	100%	
Children and Families Service - Respite Services - 25/11/2020	2020/03-1	Eligibility Criteria, Procedures and Guidance	2	30/11/2020	60%	A new assessment tool to inform decisions on the nature and level of respite support is being introduced. The outcomes from the tool are being presented to a multi-agency Resource Management Group to consider and make joint decisions on proposals. All cases are then being reviewed at least once every 12 months. The revised implementation date is December 2021.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
	2020/03-2	Review of Draft Respite Services Report	2	31/01/2021	90%	In terms of the resource allocation system, we have applied the similar assessment tool and process of our colleagues in Angus to ensure that all respite care cases are now assessed through the Section 23 process and referred to the fortnightly Resource Management Group (RMG). Through the RMG, joint decisions are made on approval or not. Data analysis systems have now been set up to allow us to more accurately record decisions and to monitor and review these cases on a more regular basis. This is now also allowing us to be more accurate with finance, ongoing costs and expenditure. We have spreadsheets set up for budget codes for approved allocations and regular cost and expenditure meetings are now being held, so we will continue to monitor this in line with agreed budget allocation. A review exercise has been fully completed re the use of the previous respite house – Gillburn Road. This has determined the need for this to be changed to a longer-term full-time accommodation house with the ability to provide full-time care for four young people. We are still to undertake a full analysis of current duties to determine the feasibility of staff being able to undertake outreach work. Following discussions with our third sector colleagues, we have established clear partnership arrangements towards providing individualised packages of care, all of which are now subject to ongoing review and monitoring as outlined above through the RMG process. The outreach review will conclude in March 2022.
	2020/03-3	Terms of Reference	3	30/11/2020	100%	
	2020/03-4	MOSAIC and Reporting	3	31/03/2021	75%	MOSAIC is now being used as a tool to gather management information on capacity issues and casework, for instance, Social Worker caseloads and casefile audits. A quarterly process is in place to collate, analyse and report on this data. This will continue through the pandemic recovery process, alongside exploration of opportunities to maximise the use of obtainable information from the system. Full reporting will be available from January 2022.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate Services - Firmstep - 20/11/2020	2020/04-1	Firmstep Feedback / Customer Experience	3	31/01/2021	100%	
	2020/04-2	Channel Shift Project Board	2	30/06/2021	50%	Terms of reference drafted and priorities identified in project board meeting. Cost Benefit analysis not progressed as yet. Revised completion date is 31/12/2021.
	2020/04-3	Firmstep Procedure Note / Guidance	2	31/03/2021	100%	
	2020/04-4	Service Training Manuals	3	31/03/2021	100%	
Corporate - Leadership, Training and Development - 25/11/2020	2020/05-2	Training Financed by the Council	3	28/02/2021	80%	Following a meeting between Learning & Organisational Development (L&OD) and HR about the best way to ensure that L&OD obtains leavers' information in time to be able to request repayment of Personal and Professional Development Funding, it was agreed that the volumes of leavers with funding may be too low for it to be worthwhile adding a User Defined Field to the Leavers' Process in Firmstep. It was agreed that the Leavers' Process will email a leavers' notification to L&OD so that they become aware of anyone leaving who owes money. This will continue for 3 months, when it is hoped that the volume can be assessed and a final decision made on whether to add a User Defined field, or, in the case of low volumes, continue with the emailed notifications. It could be possible to create a reducing balance through Payroll, and this avenue will also be pursued over the next 3 months.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
City Development - Employability Pathway - 11/11/2020	2020/06-1	Reporting of Employability Information / Data to the Scottish Government	3	31/12/2020	75%	The reporting to Scottish Government includes two main components: 1) Eligible Financial Costs; and, 2) Eligible Participant Data against agreed Milestones, Outputs and Results. The updates are as follows: 1) This has been completed and includes all costs up to 31/03/2021 (rather than 31/12/2020), accounting for year end and all corresponding accruals. 2) Is currently underway to include all participant data up to 31/03/2021. IT have now extracted all data but a manual cleansing exercise must be complete to remove all information reported previously. Aiming for end of 30/09/2021 but this is subject to a range of other conflicting priorities relating to the investment of employability funding to support economic recovery including the Young Person's Guarantee.
	2020/06-2	Employability Pathway Claims	3	31/03/2021	100%	
Construction Services - Materials Purchasing - 19/04/2021	2020/10-2	Store Materials	1	30/06/2021	50%	Materials held in stores are available through the stock management system and the frequency / value of the orders are based on reactive service requirements, likewise for the quantity of materials and the costs associated. The Category Procurement Manager will carry out a mini competition for the stores stock within the next 6 months.
	2020/10-3	Requisitioning, Ordering and Receipting of Materials (non- store)	2	30/06/2021	30%	The staffing list detailing who have permissions to raise a requisition has been reviewed and amended. Staff authorised to place an order has been reviewed but cannot be implemented until additional support staff are in place from September 2021. IT implementation is currently ongoing and consideration will be given to unique passcode access on its installation. Limitations of the current IT systems do not facilitate unique passcode for each stage of requisitioning / ordering. Implementation of the updated IT is estimated to be 2023. Assistant Procurement Officer to start September 2021 which will enable segregation of duties.
	2020/10-4	Booking Order Numbers ("Pick Ups") and Purchase	2	31/05/2021	50%	The Valid List (detailing staff who have authorisation to book an order number) has been reviewed and reduced to key individuals and will be updated to ensure validity. If an Emergency Order Number is required each section enters details onto a spreadsheet to track

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
		Ordering System Access				orders raised in this way and follow up paperwork. Standard Operating Procedures have been developed and are to be issued to ensure Emergency Orders are minimised. Implementation of the new IT system will assist in this process. Property Maintenance Section will continue to require access to this system given the reactive nature of their works and the non-core materials which are utilised within this section. Full implementation is targeted for the next 6 months.
Corporate - Follow-up Review of Transformational Change - 24/01/2021	2020/11-1	Governance and Project Management	2	30/04/2021	60%	Due to the COVID-19 pandemic, the C2022 programme governance action was delayed. Work to scope out a new programme is under development which will build in the IA improvements agreed, i.e. approach to project management which the Programme Management Office and project managers will be trained in, improved governance arrangements and specific risk register, although Transformation is already a risk in the Corporate Risk Register and Chief Executive Service Risk Register. Revised completion date is April 22.
	2020/11-2	Identification, Scoping and Prioritisation of Projects	2	30/04/2021	SS	Due to the COVID-19 pandemic, this action has been delayed as project management was redirected to support setting up Covid community support projects. However, in following up this action the Programme Management visited each lead of the 21 projects in the programme to review the objectives and progress. The programme draws to a close, a wider review is underway of the projects in the programme and workshop and consultation with the Council Management Team is underway to identify relevant projects to be in the scope of the next (6th) phase of the Changing for the Future transformation programme.
	2020/11-3	Use and Update of Pentana	2	31/07/2021	80%	Following the audit, the members of the programme management team and lead officers for the Transformation projects that had not yet received training on Pentana underwent the training on how to update an action. The action that is not yet complete is to give specific and detailed guidance to project managers in the programme defining how to use the percentage complete and

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
						milestone functions in the programme. A revised delivery date for producing this guidance is 30/10/21.
	2020/11-4	Financial Savings	2	31/07/2021	100%	
Corporate Services – Alphatec - 19/04/2021	2020/13-2	Year-end Reconciliations	2	30/06/2021	100%	
City Development - Waterfront Project - 06/06/2021	2020/15-2	Waterfront Governance Structure Document	3	30/06/2021	100%	
LACD - Governance Arrangements - 06/06/2021	2020/17-1	Conflicts of Interest	2	31/07/2021	100%	
	2020/17-4	Openness and Transparency	3	31/07/2021	100%	
Neighbourhood Services - Homelessness - 19/04/2021	2020/18-1	Housing and Homeless Application Forms	3	30/06/2021	35%	An assessment of both the Housing and Homelessness assessment application forms has been concluded and it was found that around 15 additional questions around homelessness can be added to the existing lettings application form. However, at present the Housing Allocation Policy is due to be reviewed and consulted on, plus both the Lettings and Housing Options IT systems are to be implemented within 12 months (hopefully by March 2022). Therefore, the decision is to hold any changes to existing applications until the policy and IT systems are reviewed and implemented.
Corporate - Follow-up Review of General Data Protection Regulations (GDPR) - 19/04/2021	2020/19-1	GDPR Action Plan (Design, Content, Governance and Deployment)	1	31/05/2021	70%	The formal gap analysis is currently underway with several Services having already completed this. Currently awaiting the remaining submissions. The annual governance checklist has been sent to Services, again with several Services having completed this and awaiting the remaining submissions. Pentana is being used to remind and track Services in relation to their progress across the various areas highlighted in the audit. The revised date for full implementation of the recommendation is 31/12/2021.

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 JULY 2021)						
Client – Subject – Report Issue Date	Report – Rec. No.	Rec. Title	Priority 1=Critical 2=Significant 3=Routine	Original Due Date	Progress	Management Update (if less than 100% complete)
Corporate Services - Cyber Security - 06/06/2021	2020/25-1	IT Security Updates to Executive Level	3	31/07/2021	100%	
Corporate - Tay Cities Deal - 06/06/2021	2020/26-3	Principles of Governance	3	31/07/2021	100%	

SS – Superseded.

This page is intentionally left blank