

REPORT TO: SCRUTINY COMMITTEE - 26 SEPTEMBER 2018

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

REPORT BY: SENIOR MANAGER – INTERNAL AUDIT

REPORT NO: 295-2018

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 or if this is not the case that senior management are aware of the consequences and have accepted the risk of not taking action.
- 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 of the areas previously audited. Therefore, to ensure compliance with the PSIAS, assurances are also formally sought from management by means of 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, has been used for this purpose for the first time this year. 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 subsequently be undertaken by Internal Audit and reported to Committee in line with paragraph 4.2 above.
- 4.4** A total of 57 internal audit reports, 35 of which were also part of the 2017 Progress Review Exercise, were subject to a progress review as part of the 2018/19 Plan and attached at Appendix A is a schedule summarising the work undertaken. This schedule also provides commentary as to the current status of the implementation of the recommendations, where these are outstanding. Of the 119 outstanding recommendations contained in the original internal audit reports, of the order of 45% have been fully implemented and 55% have been partly implemented. None of the recommendations have been recorded as ‘not implemented’ (progress 0%). For the recommendations that are partly implemented, assurances were provided to Internal Audit by management that the outstanding areas will be addressed and where feasible, revised timelines were provided for completion. In terms of management responses to the progress reviews that have been undertaken as part of the 2018/19 Plan, it is evident again this year that there has been slippage in the anticipated timeframes provided by management for the implementation of the recommendations in full. Whilst the specific reasons for this are varied, there are recurring themes, surrounding the introduction of new legislation

since the time of the original audit, delays in the replacement or implementation of IT systems and further progress being dependent on the outcome of decisions in terms of service provision

5.0 POLICY IMPLICATIONS

This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management. 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: 13 September 2018

INTERNAL AUDIT REPORTS – SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF RECOMMENDATIONS				
Subject	Report / Rec. No.	Recommendation Title	Progress	Management Update (if less than 100% complete)
Payroll - Overtime Working	2012/23-1	Policy and Guidelines	100%	
	2012/23-2	Working Practices	100%	
Follow-up Review of Residential Parking Permits	2012/26-1	Traffic Regulation Orders and Off-Street Car Parks Order	100%	
Commissioning of Care	2012/32-2	Follow-up Review	100%	
Data Protection	2012/36-1	Policies and Procedures	40%	Subsequent to the original Internal Audit Report being agreed the law has changed with the introduction of the General Data Protection Regulation and the Data Protection Act 2018. Progress has therefore been reviewed in light of this new legislation. Further Guidance is awaited from the Information Commissioner and this will be critical to the completion of these workstreams. A reportable incidents procedure has been drafted. The data protection and data sharing policies along with the classification scheme / policy are currently under consideration. Updated target completion date: April 2019.
	2012/36-3	Records Management	50%	Subsequent to the original Internal Audit Report being agreed the law has changed with the introduction of the General Data Protection Regulation and the Data Protection Act 2018. Awareness has been raised in terms of records management retention across Council Services, with greater focus on this area to occur once the Council's Records Management Plan is approved by the Keeper of the Records of Scotland. In relation to Social Work, a priority on records management has been in place and work is on-going for both electronic and hardcopy files. It should be noted that destruction of Social work records has been paused due to the Scottish Child Abuse Inquiry that is currently underway. This is in case any records are requested by the Inquiry. Updated target completion date: August 2019.
Special Collections	2013/07-2	Management Information and Reconciliations	75%	The Council's Firmstep product has now replaced Citzlive and allows householders to order and pay for a special collection on-line. IT are continuing discussions with Firmstep to develop the product to include analysis tools for special collections and other areas such as bin ordering and waste related complaints. It is difficult to provide a timescale for development of the Firmstep product as this is carried out through IT. Most of the issues in Neighbourhood Services have been around dealing with requests for bins and complaint handling, and this has been prioritised by IT. Further discussions will take place regarding special collections. In the meantime data on the number of jobs and income received is carried out by corporate accounts and provided to the Service Manager on request.

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Subject	Report / Rec. No.	Recommendation Title	Progress	Management Update (if less than 100% complete)
	2013/07-3	Operational Procedures	85%	The outstanding area from the previous progress review is in respect of training of library staff. Due to the introduction of the Firmstep platform, the decision to withdraw the facility to pay for special collections at libraries has been deferred to allow the success of Firmstep to move customers to on-line transactions to be measured. Once the figures have been analysed, discussions will take place with Customer Services and library management regarding the continuation of direct payment service or if directing customers to Firmstep is more appropriate. A meeting is being arranged to progress this and it is hoped to conclude this by the start of October 2018.
Follow-up Review of Corporate Complaints	2013/11-2	Staff Guidance and Training	100%	
Performance Indicators - Housing	2013/12-4	Reporting the 2013/14 Charter Indicators	33%	The outstanding element of the recommendation from the previous progress review is in respect of enhancements to the IT systems to facilitate reporting of performance indicators. The new Housing IT system will have a phased implementation with full implementation planned for December 2019.
Scottish Welfare Fund	2013/13-4	Decision Letters	50%	A review has been undertaken to look at the option of creating the letters on Civica digital Workflow (W2) but this has not been followed up due to the labour intensive task that this would involve. This would make a significant difference to the quality of letters that are issued but on a normal day we could have 30 / 40 crisis grant letters and approximately 10 Community Care Grant decision letters and this would be too much to manage on a day to day basis. We have also looked at changing the parameters on our Northgate system but it is very limited about what can be changed and the letters would still be very basic with limited information and not personalised to the customer's personal circumstances. We are still working with our systems team to find a solution. Until recently it has been up to the individual local authorities to provide the best option for them when producing the decision letters but the SWF Guidance has recently been updated in June 18 and includes information on communicating the decision. This change will mean that there is more pressure on all Local Authorities to produce better quality decision letters but I also believe that there will be more pressure on the system providers to upgrade and improve the letters that are created. The matter of the quality of decision letter has also been brought up at the SWF practitioners meeting with the Scottish Government to see if the matter can be brought up between the service providers and the Scottish Government.

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CeRDMS - Employee Files	2013/21-1	Deployment of CeRDMS	20%	Work is ongoing to scan existing paper files. It is intended to issue updated guidance re accessing Employee Files once the permissions and group structure exercise is complete. Revised target completion date - 31 December 2018.
	2013/21-2	Access Permissions and Working Practices	70%	Membership of CeRDMS groups with access to Employee Files have been reviewed and rationalised. In addition, the Employee Files folders have been restructured in line with the current Council structure. IT have been provided with a list of groups which require to be deleted. Revised target completion date - 31 December 2018.
Managing Client Finances	2013/23-1	Obtaining Client's Financial Information	100%	
	2013/23-2	Policy Statement, Operational Procedures and Guidance Notes	60%	Documentation relating to the Corporate Appointeeship policy statement, operational procedures, flow charts and guidance notes are drafted and will be pulled together into a comprehensive document that can be approved by Legal Section. Additional information regarding the procedures relating to the OPG (Office of the Public Guardian) Access to Funds Scheme still need to be obtained from Health and Social Care Finance Section and incorporated into the operational guidance. The revised date for full implementation of the recommendation is 30 November 2018.
	2013/23-4	DWP Appointeeship Financial Assessments	100%	These audit recommendations were reported as being fully implemented at the time of the original audit but further improvements were identified following transfer of all functions to Corporate Services Finance and Council Advice Services. These are now complete.
	2013/23-5	Working Practices – DWP Appointeeships		
Invoice Processing	2013/26-1	Operational Procedures, Training Arrangements and Working Practices	85%	Purchase to Pay Processes and Procedures (flow charts) to be added to Corporate Procurement Intranet site - with implementation complete by 31 October 2018.
Early Years Income	2013/28-1	Childcare Contracts for Additional Nursery Services	60%	Clear instructions are provided to nurseries regarding contract preparation however there has been a delay with the provision of the new updated biannual report, this is partly related to ensuing the changes in hours can be accommodated within this process. It is expected that this should be fully implemented by July 2019.
	2013/28-4	Operational Procedures and Working Practices	60%	A draft document of operational procedures has been prepared and is in progress, this document will be completed by July 2019.

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Tax Governance	2013/30-4	VAT - Other Matters	100%	
Community Planning Partnership	2013/32-1	Integration of Financial Plans with the Single Outcome Agreement	100%	
Follow-up Review of Licensing of Houses in Multiple Occupation	2014/01-1	Processes, Procedures and Working Practices	60%	The generic application form has been updated to be GDPR compliant. Whilst the Scottish Fire and Rescue revised fire inspection regime has now been fully implemented, with changes made to the data management system to capture relevant data and CIVICA App has been introduced as an enforcement management system, the updating of processing mapping remains outstanding. The revised implementation date is July 2019.
	2014/01-3	HMO Application Process	70%	Additional surveying and administrative staff have been recruited over the first half of this year. As well as an additional Enforcement Officer with a Fire safety background, CIVICA App Licences have been purchased and training has just commenced on the use of this system, including developing processes and procedures to log and manage enforcement action. The SLA between Housing and Health and Social Care has yet to be signed off, however I am advised that all contentious issues have been resolved. The revised implementation date is December 2018.
Stocks and Stores - Environment	2014/02-1	Processes, Procedures and Working Practices	100%	
Data Matching	2014/08-1	Governance Arrangements	75%	The role of the Corporate Fraud Team has been evolving since its establishment and it is now considered appropriate timing to finalise the revised corporate fraud policy and review corresponding job descriptions, ensuring they reflect service provision expectations. Key fraud governance documentation, including the draft Bribery Policy and Data Matching Schedule, is to be reviewed and commented on by a fraud specialist from KPMG.
Income - Environment	2014/10-1	Working Practices and Procedures	75%	The bookings of all facilities are programed to go onto the corporate bookings system in Autumn 2018. This follows a review of the existing system including the conditions of let and payment method.
	2014/10-2	Reconciliation of Income	67%	A review has been carried out and progress made on some of the income stream. Further reviews will be carried out in conjunction with the introduction of the MRM booking and payment system which will reduce prepaid income. In respect of the naming conventions etc. and income reconciliation, this is

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				being reviewed and due to be complete by end of October 2018.
Stocks and Inventories – Construction Services	2014/19-2	2014/15 Year End Stock Check	75%	Standard SOP have been implemented and interim stocktake arrangements have been identified and deployed. The procurement of a modern IT system has been completed, this in tandem with the transfer of Construction Services to Tayside Contracts will address the remaining issues relating to reporting formats. Implementation programme of April 2019 remains on target.
Follow-up Review of Procurement Cards	2014/21-1	Policy, Guidelines and Training Material	95%	Flow chart for card users and procedures for staff within Procurement Team is available - intention to include on Procurement Intranet site with full implementation by 31 October 2018.
Follow-up Review of Tayside Pension Fund	2014/22-2	Disaster Recovery and Business Continuity	80%	IT receive daily confirmations of Altair system back up and database back from Tectrade who carry this out on behalf of DCC. Business continuity will be undertaken in due course in line with the rest of DCC. With regard to disaster recovery, although real time test has been done, this will now be undertaken in conjunction with other DCC disaster recovery exercises. IT and Business Continuity managers have been instructed.
Payroll - Leavers	2014/25-1	Operational Procedures	60%	Termination process has been mapped and CeRDMS workflow process is 60% complete. Estimated completion date is now 31 December 2018.
	2014/25-2	Working Practices	60%	As for recommendation 1 above, termination process has been mapped and the workflow in CeRDMS is 60% complete. Estimated completion date is now 31 December 2018.
Business & IT Development Process	2014/30-2	Business Case and Departmental Approval Process	100%	
Trade Waste	2014/31-1	Working Practices and Procedures	50%	Discounted rates policy agreed following commercial charging review of 2018. Internal charging policy tbc with Finance Department (ongoing). IT to commence project (on Trade Waste System functionality) within two weeks. Estimated completion date January 2019.
	2014/31-3	Waste Transfer Notes	50%	IT to commence working on the process in approximately 2 weeks. Estimated completion date January 2019.
	2014/31-4	Trade Waste Collection Routes	100%	
Follow-up Review of Community Equipment	2015/03-1	Assessment of Community Equipment Services	90%	The Dundee and Angus Loan Services formally merged in June 2017, with the services transitioning to a fully joint service between October 2016 and

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Services				June 2017. An action plan was put in place to support merger of the stores which also included internal audit recommendations. Key updates include – 1) Development and ratification of a partnership agreement, 2) Service Level Agreement with NHS Tayside regards testing and repair of equipment, 3) Elms updated to implement performance reporting as per partnership agreement, 4) Staffing model agreed and implemented as part of merger, 5) Multi – disciplinary Dundee and Angus operational group implemented and progressing operational procedure updates, 6) Equipment Framework Agreement issued for tender during 2018 with expected completion date of October 2018, 7) Infection Control Audit and Procedures updated. A Trusted Assessor Programme, which will provide a learning standard for Prescribers of equipment, adaptations and telecare, has been drafted as a joint Dundee and Angus programme. It is anticipated that this will support consistency of practice across prescribers and implementation of joint procedures. It is now planned that this will be finalised by end December 2018 with a view that all prescribers have completed this by end 2019. The service business action plan is to be updated in September 2019 to confirm priorities for 2019 – 2020. Key priorities will include user and carer engagement, publication of quarterly newsletters about independent living and developing business opportunities for the service.
Follow-up Review of Lone Working	2015/04-3	Buddy System	100%	
	2015/04-4	Staff Training	100%	
Financial Systems	2015/06-1	Reconciliation Framework	95%	The reconciliation framework has been created in CERDMS. Some of the contributors required training on that system and that was given during August. Feedback from these sessions has highlighted improvements that can be made which will be implemented by 31 October 2018.
	2015/06-2	Supporting Evidence and Operational Guidance	100%	
	2015/06-3	Existing Reconciliations	10%	Reconciliations reviewed as part of the original report were considered when preparing the framework. These will be returned to once the framework is fully operational for the reconciliations not previously reviewed. This will be completed by 31 March 2019.
Data Integrity	2015/07-2	Operational Procedures	100%	
Follow-up Review of	2015/09-3	Training	100%	

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Arrangements for the Management of Asbestos	2015/09-5	Asbestos Warnings and Registers	50%	All operational properties have had new management surveys carried out. 95% of hard copies are on site. The remainder will be on site by September 2018. Thereafter, a rolling programme of re-inspections will continue on an annual basis. The Housing Asset Management System, which will hold asbestos information for domestic properties, is still under development and scheduled to be operational in April 2019. In the meantime, the current systems for recording asbestos information remain in place.
Follow-up Review of ICT Resilience	2015/10-2	Resilience	100%	
Corporate Policies	2015/14-1	Definition, Format and Content of Policies	100%	
	2015/14-2	Accessibility of Policies	100%*	*This action is 100% complete with respect to Human Resources and Business Support policies and guidance. As noted in the management update to recommendation 3 below, a new area on the intranet is being developed for service specific policies, procedures, guidelines etc.
	2015/14-3	Approval and Review Process	80%	A standard policy format and procedures which cover the management, review and approval processes have been developed within the Human Resources and Business Support Service for all employee related policies. This will be rolled out, along with a formal policy definition, to all other Services in the Council. All policies, procedures, protocols and guidelines developed specifically for employment, conditions of service related matters, employee benefits etc. will be held in the Our People area of the intranet with a new area on the intranet being developed for service specific policies, procedures, guidelines etc. The intranet is still under redevelopment in line with the new Communications Policy and, in addition and in line with the Our People Strategy and Digital Strategy, will be made available on the internet for employees without access to the corporate network. The revised date for implementation of the audit recommendations is 31 March 2019.
Procurement	2015/16-1	Register of Interests	10%	Following register of interest information provided from Internal Audit - procurement procedures in process of being updated to include declarations. Full implementation by 31 March 2019.
	2015/16-2	Segregation Controls in the Corporate Procurement Team	20%	Further final checking being done with full implementation by 31 December 2018.

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	2015/16-3	Purchase Orders	100%	
	2015/16-4	Procurement Organisation and Strategy	100%	
	2015/16-5	Planning and Policy Updates	70%	Council Procurement Strategy approved by Committee 25 June 2018. Council wide contracts database held centrally and updated by Corporate Procurement. Final element of action is to have contracts register publicly available on Council website.
Online Payments	2015/17-1	Monitoring of Pay360 by Capita and Service Standard	100%	
	2015/17-2	Segregation of Duties between Income Control and Pay360 by Capita	100%	
	2015/17-3	Daily Reconciliations	100%	
Communication Strategy	2015/20-1	Consultation with Internal and External Stakeholders	100%	
	2015/20-2	Post-implementation Review of the Communications Strategy	100%	
	2015/20-3	Overview of Social Media Accounts and Guidelines	70%	Reviewing the corporate social media policy is now underway with Human Resources. The revised implementation date is 31 October 2018.
Construction Industry Scheme	2015/22-1	Training and Awareness of the Construction Industry Scheme (CIS)	40%	New supplier form adapted to include information relating to CIS applicable contractors. Full implementation by 31 March 2019.
	2015/22-2	Supplier Adoption Process	60%	New supplier form updated - checklist for suppliers to be developed. Full implementation by 31 March 2019.
	2015/22-3	Labour Component of Valuation Certificates	100%	
	2015/22-4	Employment Status of Subcontractors	70%	Assessment to be made if further training required. To be completed and any actions taken by 31 December 2018.
	2015/22-5	Manual Preparation of Monthly CIS300 Return	50%	Corporate Procurement Manager to assess need with Category Officer, Compliance and Processing - planned completion, including any required

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				implementation by 31 March 2019.
Personal Protective Equipment (PPE)	2015/24-1	Issue and Specification of PPE	100%	
	2015/24-2	Risk Assessments	100%	
	2015/24-3	Training and Development	70%	The revised PPE Guidance was shared and issued to all members of the CMT in November 2017, highlighting the main changes. The matter was also discussed with the Health & Safety Strategy Group, highlighted in the Health & Safety Bulletin and, the all staff publication, Health & Safety Matters, specifically explaining the need to ensure that PPE is derived from the risk assessment process and that sufficient instruction, information and monitoring takes place to ensure that PPE is worn correctly when undertaking specific tasks. Additional face-fit testing is provided where Respiratory Protective Equipment is worn and toolbox talks are being revised and updated to ensure that adequate training is provided for the use of risk controls for specific tasks, which will incorporate the use of PPE. Appendix 6 of the revised PPE Guidance has been incorporated to enable the tracking of PPE use within Services. Staff will be reminded of the importance of utilising this tracking tool at the next Health & Safety Strategy Group in September 2018.
Serious Organised Crime	2015/27-1	Local Authority Readiness Checklist	70%	Checklist to be reviewed further in line with Action Plan. Revised target 31 December 2018.
	2015/27-2	Action Plan	100%	
Health and Social Care Integration	2015/28-2	Large Hospital Set Aside	80%	Work continues to progress locally and nationally around the methodology for the calculation of the Large Hospital Set Aside. An interim position was agreed within Tayside for 2017/18 which has been reflected in the IJB's annual accounts. This work, led by NHS Tayside will continue to be refined during 2018/19. The revised implementation date is March 2019.
	2015/28-4	Performance Management	80%	The IJB has just published its Annual Performance Report 2017/18 which reflects performance against a range of benchmarks, including baseline data. Comparable expenditure data between the baseline year and 2017/18 is included within this report however this will be enhanced in future years to set expenditure against the IJB's priorities to support the measurement of shifts to these priorities. The revised implementation date is July 2019.
Self-directed Support	2015/29-1	Manual Assessment and	100%	

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		Review Process		
	2015/29-2	Timely Return of Financial Monitoring Forms	75%	In line with the recommendation made through the Internal Audit report, significant progress has been noted in this function. The team reviewed the operational process and tightened up the procedures as required to reflect better outcomes. The team are continuing to use a manual system to monitor this area of work as the Mosaic system has not as yet been fully implemented. Once this is in place, electronic alerts will be automatically generated if the required financial monitoring information from the direct payment recipient exceeds the submission date and this in turn will generate the sending of the first stage letter. Preliminary work has been undertaken to identify the information needed to create the workflow and forms / letters on Mosaic. However this work has not been taken forward yet, due to competing workload priorities. Two new IT / Systems Officers have been appointed to undertake the outstanding work on Mosaic, and it is anticipated that they will start work in October. When they are in place, these improvements to the return of Financial Monitoring Forms can be implemented before the end of 2018.
Stocks and Inventories – City Development	2015/33-1	Fuel Holdings – Stock Count	75%	A final decision on the future of the sites has not been taken yet. New fuel recording measures were introduced at Riverside and Baldovie to record fuel. Continuing to use best methods available to record fuel. An analysis is carried out during the stock taking process.
Children in Residential Care	2016/04-1	Policies and Procedures	85%	Residential Working Group is working with locality teams on updated admission and emergency admission procedure. Continuing Care Guidance is in draft form at present with plan to take Guidance to Committee before the end of 2018. Missing Person Protocol has been implemented in Dundee Residential and Fostering services. This is being reviewed nationally with a likely outcome by the end of 2018.
	2016/04-2	Process for Placing Children in Independent Residential Care	100%	
	2016/04-3	Individual Placement Agreements	85%	New Resource Allocation Policy and support from Contracts team is directing workers to source external placements through the National Framework hosted by Scotland Excel. The Individual Placement Agreements (IPAs) form a key part of this as they act as the contract between commissioner and provider. Six monthly contract meetings take place to oversee IPAs as well

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				as practice and other contractual issues. This increased management oversight has led to an increase of IPAs being completed.
Follow-up Review of School Transport	2016/05-1	Home to School Transport Policy Statement	100%	
	2016/05-2	Pupils with Additional Support Needs	100%	
	2016/05-3	Monitoring and Review Processes	100%	
	2016/05-4	Supplementary School Transport Guidance	100%	
Follow-up Review of Grant Funding	2016/06-1	Corporate Oversight and Approval	90%	Following the publication of the Council's Guidelines for managing external funding, it was agreed that a paper go to Council Management Team to outline the next steps in ensuring the implementation of the procedures to ensure we meet the requirements of the procedures. It was agreed to establish a Corporate External Funding Group that will take forward the development of the Corporate Grant Register, the application checklist etc. that were identified in the report. This group will meet for the first time in October and develop a timeline for finalising this before Christmas.
	2016/06-2	Planning and Post-award Monitoring	100%	
Follow-up Review of PVG Scheme	2016/07-1	Administering Home to School Transport Contracts	100%	
	2016/07-2	Provision of Scheme Records and Scheme Record Updates	100%	
	2016/07-3	Operational Procedures	100%	
Follow-up Review of Schemes of Administration	2016/08-1	Financial Regulations and Delegation of Powers	100%	
	2016/08-2	Tender Procedures	30%	Tender Procedures being revised and report seeking approval of changes to be submitted to P&R Committee on 24 September 2018.
Follow-up Review of Business Continuity	2016/09-1	Council's Arrangements	30%	Programme of further training by way of workshops agreed with proposed provider. Estimated cost of workshop delivery £6,000. In addition, recruitment

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				of a Resilience Officer to help to manage the workshop programme was delayed, with the individual not appointed until March 2018. This post will develop to be a support for all Service areas and assist them in reviewing and publishing their own Business Continuity Plans. Anticipated completion 31 July 2019.
Information Governance Linked to Follow-up Review of Information Security Management Systems (Ref 2016/26-1) below	2016/13-1	Information Governance Framework and Central Guidance	40%	Subsequent to the original Internal Audit Report being agreed the law has changed with the introduction of the General Data Protection Regulation and the Data Protection Act 2018. Progress has therefore been reviewed in light of this new legislation. The Council's focus has been on the awareness and implementation around the new legislation. Information about the change in legislation has been widely circulated. As part of the implementation, a strategic group which represents all Council Services has been created and meets regularly. The group will aid in developing the governance framework and resulting policy. Updated target completion date: February 2019.
	2016/13-2	Information Governance within Services	75%	Subsequent to the original Internal Audit Report being agreed the law has changed with the introduction of the General Data Protection Regulation and the Data Protection Act 2018. Progress has therefore been reviewed in light of this new legislation. Given the impact and changes of the new legislation, a new strategic group has been created and existing Service groups have been combined in order to better share and utilise knowledge with the Services. Updated target completion date: August 2019.
	2016/13-3	Development of Records Management Plan	100%	
Construction Design and Management (CDM) Regulations 2015	2016/14-1	CDM Regulations Guidance	100%	
	2016/14-2	Health and Safety Files	100%	
	2016/14-3	Records Maintenance	100%	
Pension Fund - Treasury Management	2016/16-2	Review of the Council's Treasury Management Practices	25%	Completion of review has been slightly delayed due to prioritised workload. Extension requested 15 August 2018 to 31 October 2018.
Journal Entries	2016/17-1	Operational Procedures	40%	The implementation of Financials Web later this year gives an opportunity to review and expand current practices and procedures. This will include appropriate training of staff on the changes to processes arising as a result of the new style of ledger and will also be included when training new staff members. In the meantime, staff have been instructed to attach appropriate

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				back-up documents to journals.
	2016/17-2	Segregation of Duties	50%	Consideration is being given to the need for all journals to be authorised. Configuration will be aligned with transition to Civica Web. Revised target date 31 December 2018.
	2016/17-3	Demonstrating Justification of Journal Entries	100%	
	2016/17-4	Quarterly Monitoring Exercise	70%	Quarterly monitoring being undertaken (now up to 30 June 2018). In light of other audit recommendations, emphasis now being placed on ensuring appropriate documentation and support are added to journals at time of processing. Internal Audit examining opportunities to identify 'unusual' journals using IDEA, etc.
Revenue Monitoring	2016/21-1	Operational Guidance and Working Practices	75%	First draft of updated Revenue Budgetary Control Manual now being reviewed, prior to being circulated more widely for comments. Revised expected completion date is end-September.
	2016/21-2	Revenue Monitoring Timetable	100%	
Risk Management – Leisure and Culture Dundee	2016/25-1	Regulatory Compliance	95%	Risk register updated with governance risks as part of full update of risk register. Update complete, now with Finance Committee members for comments on narrative and scoring before going to full LACD Board for approval on 3 October 2018.
	2016/25-2	Business Risk Assessment / Register	90%	Inherent risk added to new risk register - to be signed off by LACD Board on 3 October 2018. Once signed off, document will be input to Pentana to allow risk scores to be reflected as RAG. There will be a timetable for reviewing the register with updates to LACD Board, and added to SMT agenda as a standing item.
Follow-up Review of Information Security Management Systems Linked to Information Governance (Ref 2016/13, 1-3) above	2016/26-1	Assessment of the Council's Information Security Management Systems	40%	Developments surrounding the Council's ISMS governance arrangements, including arrangements to formally identify and manage all information security risks and controls in the organisation and define and assign corresponding roles and responsibilities, are closely linked to improvements being made in respect of information governance and, consequently, will be progressed at the same time. See management comments re Information Governance on page 15 above.
Dangerous Buildings and	2016/28-1	Operating Procedures	70%	Operating procedures drafted. Head of Service agreement required for formal

INTERNAL AUDIT REPORTS – SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF RECOMMENDATIONS				
Subject	Report / Rec. No.	Recommendation Title	Progress	Management Update (if less than 100% complete)
Public Safety				implementation target date 31 October 2018.
	2016/28-2	Key Person Dependency	20%	Discussions have taken place surrounding succession planning and the corresponding transfer of knowledge. This will be fully addressed by the Service as soon as possible.
	2016/28-3	Reporting and Monitoring Arrangements	64%	Review complete but formal procedures yet to be implemented - target date 31 October 2018. Benchmarking with consortia partners carried out.
Stocks and Inventories - 2016/17 Year End – Neighbourhood Services	2016/32-1	2016/17 Year End Stock Check	100%	
Follow-up Review of Pay on Foot Parking	2017/05-2	ACS System – System Access, Training, Category/Contract Codes and Validity Periods	100%	
	2017/05-3	ACS System – Anti Fraud Passback (AFP)	85%	The anti-pass back is switched on but Conduent have advised that it would operate more efficiently and effectively if customers were restricted to one VRM. Team Leader (Parking) is to produce a report for the Head of Roads and Transportation. No report for anti-pass back is available from the system and Operatives deal with any issues on an individual basis as they arise. The revised date for implementation of the recommendation is 30 September 2018.
	2017/05-4	Tayside Businesses / Members of the Public	100%	
	2017/05-5	Council Staff Parking Scheme / City Centre Residents Parking Permits	90%	The Staff Parking Scheme and Underground Garage listings are now accurately updated monthly to reflect current users and this will be audited quarterly. Work still required for comprehensive guidance for new and existing users. The revised date for implementation of the recommendation is 30 September 2018.
	2017/05-6	Blue Badge Holders, Council Vehicles, Electric Cars and Unknown Records	80%	The blue badge holder system works effectively. Further contact still to be made with Fleet Services for a comprehensive listing of all Council vehicles that can effectively use the car parks. The revised date for implementation of the recommendation is 30 September 2018.
	2017/05-7	Remote Barrier Raising	90%	A pop up box is now used by all Operatives, using their own login, for detailing the reason for any barrier raising required. The Car Parking Officer

INTERNAL AUDIT REPORTS – SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF RECOMMENDATIONS				
Subject	Report / Rec. No.	Recommendation Title	Progress	Management Update (if less than 100% complete)
				is involved in regular audits for barrier raising - this work is ongoing for continuous improvement. The revised date for implementation of the recommendation is 30 September 2018.
Interreg Create Converge Project	2017/06-1	Partnership Agreement	100%	
	2017/06-2	Eligible Expenditure	100%	

	Previously included in the 2017 Progress Review Exercise.
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