

REPORT TO: SCRUTINY COMMITTEE – 25 SEPTEMBER 2019**REPORT ON: INTERNAL AUDIT REPORTS - SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF RECOMMENDATIONS****REPORT BY: SENIOR MANAGER – INTERNAL AUDIT****REPORT NO: 316-2019****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, is now 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 subsequently be undertaken by Internal Audit and reported to Committee in line with paragraph 4.2 above.
- 4.4** A total of 164 recommendations from 65 internal audit reports were subject to a progress review as part of the 2019/20 Plan. 53 of these recommendations were also part of the 2018 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 will be monitored in line with standard working practices.

Original Audit Report - Superseded	Planned Audit Work & Corresponding Audit Report
2015/06 - Corporate - Financial Systems	2018/23 – Corporate Services - Follow-up Review of Financial Systems – submitted to Scrutiny Committee on 26 June 19.

Original Audit Report - Superseded	Planned Audit Work & Corresponding Audit Report
2015/16 - Corporate - Procurement	2018/13 – Corporate – Follow-up Review of Procurement – submitted to Scrutiny Committee 25 September 19.
2015/20 - Corporate - Communication Strategy	2018/12 – Corporate – Communication Strategy – submitted to Scrutiny Committee 26 June 19.
2016/13 - Corporate - Information Governance	2018/29 – Corporate – Follow-up Review of Information Governance – submitted to Scrutiny Committee 26 June 19.
2016/21 - Corporate - Revenue Monitoring	2018/22 – Corporate – Follow-up Review of Revenue Monitoring – submitted to Scrutiny Committee 26 June 19.
2016/28 - City Development - Dangerous Buildings and Public Safety	2018/14 – City Development – Follow-up Review of Dangerous Buildings and Public Safety – submitted to Scrutiny Committee 25 September 19.

4.5 In previous years, progress towards implementation of recommendations was not formally reported to Committee until the implementation deadlines had passed for all recommendations contained within an audit report. This year, through the utilisation of Pentana which follows up each recommendation at its specific implementation deadline, an update on all recommendations with implementation deadlines up to 31 July 2019 has been included.

4.6 Attached at Appendix A is a schedule summarising the work undertaken. The schedule also provides information surrounding report issue 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 164 recommendations contained in Appendix A, 91 (55.5%) have been fully implemented, 68 (41.5%) have been partly implemented and one recommendation (0.5%) has been recorded as 'not implemented' (progress 0%). Four recommendations (2.5%) have been superseded and the reasons for this are recorded in the Management Update column. For the recommendations that are partly or not 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 provided. In terms of management responses to the progress reviews that have been undertaken as part of the 2019/20 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 recurring themes, as in previous years, surrounding 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 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: 04 September 2019

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE PRIOR TO 31 JULY 2019)				
KEY				
Critical Recommendation	Significant Recommendation	Routine Recommendation	Different Scoring Mechanism	
Client - Subject - Report Issue Date	Report-Rec. No.	Recommendation Title	Progress	Management Update (if less than 100% complete)
Corporate - Data Protection - 12/08/2013	2012/36-1*	Policies and Procedures	80%	The Data Protection Policy is awaiting approval from senior management. The Classification Policy has been drafted and feedback is awaited. The revised implementation date is December 2019.
	2012/36-3*	Records Management	55%	The progress of this action has been limited by the fact that the Records Management Plan is still awaiting approval by the Keeper of the Records of Scotland and the continued pause in relation to destruction of Social Work records due to the Scottish Child Abuse Inquiry. However, work is still progressing to tackle the backlog of legacy departmental records, including those held at the City Archive and Record Centre. The revised implementation date is December 2019.
Environment - Special Collections - 03/06/2014	2013/07-2*	Management Information and Reconciliations	90%	At the time of the review a bid was lodged for IT to undertake this work and development work started. However, while this was being progressed, the Firmstep platform was being introduced into the Council. Further development work on the Citzlive Special Collections Database was halted as the intention was to transfer special collections onto the Firmstep platform to allow residents to pay directly. Special collections information has migrated to the new platform, and meetings have taken place with IT to allow specific reports to be produced. Following the initial review, the Administration Development Officer discussed the requirement for an income reconciliation at year-end with Finance.

*Recommendation was included in the 2018 Progress Review Exercise

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	2013/07-3*	Operational Procedures	95%	Training took place with front line staff in Housing and Customer Services regarding the use of the Special Collections Database and this superseded the need for detailed written instructions to be produced as the system uses pop-up boxes for different categories of waste. The intention was to explore whether there continued to be a requirement to provide this service through libraries. However, due to the introduction of the Firmstep platform, the decision to withdraw the facility to pay for special collections at libraries was deferred to allow the success of Firmstep to move customers to online transactions to be measured. Once the figures have been analysed, discussions will take place with Customer Services and library management regarding the continuation of the direct payment service or if directing customers to Firmstep is more appropriate. It was hoped to conclude this in October 2018, but it has not been progressed at this stage. The decision on whether to continue with the current system or not will be taken forward and the revised implementation date is September 2019.
Housing - Performance Indicators - 26/06/2014	2013/12-4*	Reporting the 2013/14 Charter Indicators	85%	In line with Internal Audit recommendations enhancements have been made to the existing IT systems to allow robust reporting against Repairs indicators 11, 12, and 13. This means that from 2013/14 to 2018/19 Scottish Social Housing Charter Indicators have been reported on time. Repairs indicator 14 (Repairs appointments performance) will be implemented through commissioning the CX Housing Management Information System and the linked "Total Repairs System". This complex project is currently being scoped and milestones for delivery will be set for delivery during 2020.
Corporate - Scottish Welfare Fund - 17/04/2014	2013/13-4*	Decision Letters	80%	Since the Scottish Welfare Fund (SWF) Guidance on communicating decisions was updated in June 2018 steps have been taken to attempt to implement the guidance best practice as far as possible within the constraints of the Northgate System. The explanation of the detailed reason for the decision referring to the applicant's circumstances is still having to be given verbally to the client and we have again highlighted this deficit in the system specification to Northgate, asking for development work to take place to rectify this. We expect to have notification of

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				whether Northgate intend to action this development by 31 October 2019. If Northgate do not approve this development across the entire SWF system, then we intend to ask for a quote for a unilateral development to meet our needs. In either case we expect this development to take until 31 January 2020 to be implemented, subject to a decision on additional costs likely to be incurred.
Corporate - CeRDMS - Employee Files - 18/06/2015	2013/21-1*	Deployment of CeRDMS	40%	Review of CeRDMS staff permission groups is to be undertaken to allow managers to access and to add documents to employee files based on post to post reporting. The revised implementation date is 31 March 2020.
	2013/21-2*	Access Permissions and Working Practices	80%	Work is continuing to rationalise CeRDMS groups and is expected to be completed by 31 March 2020.
Social Work - Managing Client Finances - 20/11/2015	2013/23-2*	Policy Statement, Operational Procedures and Guidance Notes	75%	A first version of the revised policy statement, operational guidance and procedures was drafted in January 2019. This contained 1. Underlying principles relating to Corporate Appointeeship and background to its use. 2. Assessment and Referral Stage 3. Day to day Corporate Appointee Arrangements. A second draft with further detail and FAQs is being prepared and will be circulated to Care Managers in Health and Social Care. The comments will inform a final version for publication in autumn 2019. The revised implementation date is 31 October 2019.
Corporate - Invoice Processing - 18/08/2014	2013/26-1*	Operational Procedures, Training Arrangements and Working Practices	100%	
Education - Early Years Income - 23/04/2015	2013/28-1*	Childcare Contracts for Additional Nursery Services	100%	
	2013/28-4*	Operational Procedures and Working Practices	100%	
Housing - Follow-up Review of Licensing of Houses in Multiple Occupation - 05/08/2014	2014/01-1*	Processes, Procedures and Working Practices	80%	Amendment of process mapping remains outstanding at this time reflecting current workload and resources. The revised implementation date is December 2019.
	2014/01-3*	HMO Application Process	100%	

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Corporate - Data Matching - 30/09/2015	2014/08-1*	Governance Arrangements	100%	
Environment – Income - 02/07/2015	2014/10-1*	Working Practices and Procedures	85%	Booking of football sports pitches has migrated over to the MRM booking system. Pitches booked are paid at time of booking, removing the need for invoicing. Reports from MRM shall allow accurate cross referencing of income and booking. In tandem with booking process change to MRM, new bookings terms and conditions have been implemented. The revised implementation date is 30 June 2020.
	2014/10-2*	Reconciliation of Income	80%	Football pitch bookings, which comprise the highest percentage of Environment sports bookings, have migrated into MRM. In future reports of bookings will be cross referenced with income to ensure reconciliation. Bookings made are charged at point of booking. The revised implementation date is 30 June 2020.
Environment - Stocks and Inventories - 20/08/2015	2014/19-2*	2014/15 Year End Stock Check	86%	Standard operating procedures have been implemented and interim stock take arrangements have been identified and deployed. The procurement of a modern IT system has been undertaken. The implementation programme is currently being reviewed in conjunction with corporate IT and the system provider. It is anticipated that this action will progress upon confirmation of an implementation date.
Corporate - Follow-up Review of Procurement Cards - 10/02/2015	2014/21-1*	Policy, Guidelines and Training Material	100%	
Corporate - Follow-up Review of Tayside Pension Fund - 08/04/2015	2014/22-2*	Disaster Recovery and Business Continuity	100%	
Corporate - Payroll – Leavers - 02/04/2016	2014/25-1*	Operational Procedures	90%	The leavers' process was implemented in all services (excluding Schools) on 30 April 2019. This includes employees leaving the Council but does not include employees moving internally between posts, which will be dealt with as part of the new start Firmstep process once implemented. IT are working on access to Firmstep via the curriculum network and testing proxies for

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				Head Teachers prior to implementation. The process is 90% complete in relation to the design and includes all aspects of the internal audit report. The estimated completion date is 1 October 2019.
	2014/25-2*	Working Practices	85%	The Leavers' Firmstep process is a corporate system used across all services ensuring consistency of practice in the staffing/payroll teams. The leavers' process links the manager directly with IT relating to equipment to be returned and will be fully implemented by 1 October 2019. There is a proposal to create a Firmstep post list audit process to address the current issues with the quarterly employee summary reports. This will include the ability to link manager changes directly to the payroll service in order to update the establishment timeously. The process will include checks by HR and Finance to ensure the information held in the HR/Payroll System (ResourceLink) is accurate, reducing the potential for overpayments and/or error in payments made to employees. This process will require to be mapped out and created with integrations from IT. There is an estimated completion date of 30 June 2020. In the meantime, the Council continues to send out post lists to managers with revised guidance in order to support managers to review and advise on changes to the information held on the HR/Payroll System.
Neighbourhood Services - Trade Waste - 15/09/2016	2014/31-1*	Working Practices and Procedures	80%	IT are working on the final draft of contracts and are to resume this work at the end of August. The proposed work will change the functionality of the trade waste database which will allow automation of contracts and Waste Transfer Notes to be processed annually via the system. The system will calculate discounts that may apply. This work has not progressed due to the implementation of major IT works and the work is being considered as part of the ongoing work plan. The current policy for internal charging was reviewed with other services and it was concluded that charging should remain in place for the sites that were currently being charged.
	2014/31-3*	Waste Transfer Notes	80%	IT are to recommence work on the trade waste database at the end of August 2019. This work has not progressed due to the

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				implementation of major IT works and the work is being considered as part of the ongoing work plan.
Social Work - Follow-up Review of Community Equipment Services - 20/11/2015	2015/03-1*	Assessment of Community Equipment Services	90%	There are draft infection control procedures, draft prescribing procedures, draft joint equipment procedures and a draft trusted assessor framework. Consultation will now take place before finalising these. The revised implementation date is 31 December 2019.
Corporate - Follow-up Review of Arrangements for the Management of Asbestos - 20/01/2016	2015/09-5*	Asbestos Warnings and Registers	90%	Development work continues on the comprehensive Housing IT systems, including the asbestos databases, with completion anticipated by the end of May 2020.
Corporate - Corporate Policies - 29/03/2016	2015/14-3*	Approval and Review Process	97%	The Extranet has been launched so staff can access Council policies, procedures and information from any device which has web access. The list of policies in development is discussed by the Council Integrity Group and it is proposed to utilise Pentana as the tool to monitor and review in future. The revised implementation date is the end of March 2020.
Corporate - Construction Industry Scheme - 09/06/2017	2015/22-1*	Training and Awareness of the Construction Industry Scheme (CIS)	100%	
	2015/22-2*	Supplier Adoption Process	100%	
	2015/22-4*	Employment Status of Subcontractors	100%	
	2015/22-5*	Manual Preparation of Monthly CIS300 Return	80%	The manual process works well with cross check verification to the HMRC return. There have been no issues arising. A comprehensive review of all Civica systems is taking place and this recommendation will be considered as part of this cost/benefit analysis. The revised implementation date is 31 December 2019.
Corporate - Personal Protective Equipment (PPE) - 09/04/2017	2015/24-3*	Training and Development	85%	At the next Health & Safety Strategy Group in September 2019 services will be asked to ensure that records are retained using the tracking document, or similar document, to track issue and use of PPE to ensure that evidence exists that the correct

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				specification of PPE is issued and also that appropriate guidance/instructions are provided to demonstrate that PPE is worn correctly, maintained and replaced when required. Verification will be sought from services in March 2020.
Corporate - Serious Organised Crime - 01/04/2017	2015/27-1*	Local Authority Readiness Checklist	85%	The new readiness checklist is still awaited. This was raised at the Serious Organised Crime Group meeting on 5 August. The revised implementation date is 31 December 2019.
Dundee Health and Social Care Partnership - Financial Assurance / Due Diligence - 16/06/2016	2015/28-2*	Large Hospital Set Aside	50%	Work continues locally and nationally to develop the Large Hospital Set Aside (LHSA). Working figures have been provided for the last 2 financial years to reflect the estimated scale of the LHSA and were included in the annual accounts but were not fully set against a commissioning plan as yet. The revised implementation date is March 2020.
	2015/28-4*	Performance Management	100%	
Children and Families / Dundee Health and Social Care Partnership - Self-directed Support - 09/04/2017	2015/29-2*	Timely Return of Financial Monitoring Forms	80%	Delay in completing this action has been caused by the implementation of Mosaic Adult Finance which has been the focus of many workforce members working with Mosaic. We anticipate that this action will be finalised by the end of September.
City Development - Stocks and Inventories - 14/12/2016	2015/33-1*	Fuel Holdings – Stock Count	80%	The Council is currently reviewing depots and looking to provide a solution in the near future, which will enable the recommendations to be fully implemented. The recommendation will not be fully implemented until this decision has been made.
Children and Families - Children in Residential Care - 29/11/2017	2016/04-1*	Policies and Procedures	100%	
	2016/04-3*	Individual Placement Agreements	90%	Since the audit review the structures and processes have been revised to ensure better oversight of Individual Placement Agreements (IPAs). The intention is to have IPAs as a standing item on the fortnightly Residential Resource Management Group (RRMG) meetings and the external placement finance and review group, to ensure these are fully completed and signed accordingly. This is preferable to the previously noted 6 month Placement Review Group. In terms of the ongoing outcome focus, the aim is for the Looked After Children Review Teams to

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				feedback to RRMG on a more regular basis. To further bolster this process the aim is to upload IPAs to MOSAIC for ongoing review and management oversight. The revised implementation date is 31 December 2019.
Corporate - Follow-up Review of Grant Funding - 10/06/2017	2016/06-1*	Corporate Oversight and Approval	90%	The Corporate External Funding Group, which will take oversight of external funding, is being established and the intention is for the first meeting of the group to be held by the end of September 2019.
Corporate - Follow-up Review of Schemes of Administration - 19/01/2017	2016/08-2*	Tender Procedures	100%	
Corporate - Follow-up Review of Business Continuity - 09/06/2017	2016/09-1*	Council's Arrangements	60%	Two Workshops for services were arranged in June and August 2019. The revised completion date for services to produce Business Continuity Plans is 31 March 2020.
Corporate - Pension Fund – Administration - 30/01/2018	2016/15-1	Calculation of Benefits Process and Trivial Commutations	100%	
	2016/15-2	Annual Benefit Statements	100%	
	2016/15-3	Aggregations	100%	
Corporate - Pension Fund - Treasury Management - 22/02/2017	2016/16-2*	Review of the Council's Treasury Management Practices	100%	
Corporate - Journal Entries - 11/09/2017	2016/17-1*	Operational Procedures	95%	Procedures have been written for the input of a standard journal to Civica Web. These will be used for training purposes. Procedures on "cut and paste" journals have also been written and are contained in the General Ledger Procedure Manual. The revised implementation date is end of October 2019.
	2016/17-2*	Segregation of Duties	100%	
	2016/17-4*	Quarterly Monitoring Exercise	85%	Procedures have now been changed to place emphasis on central checking of journals input by accountants. The quarter to end-of June has now been reported and checking is underway. The revised implementation date is the end of October 2019.

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Dundee Health and Social Care Partnership – Workforce - 06/03/2018	2016/20-1	Workforce and Organisational Development Strategy	S/S	This recommendation is no longer applicable due to the development of a new Workforce and Organisational Development Strategy.
	2016/20-2	Provision of Corporate Resources	0%	Current level of resources have not enabled progress to be made. Proposals for enhanced IJB support functions are being developed within the H&SCP to assist taking this and other governance issues forward. The revised implementation date is 31 March 2020.
	2016/20-3	Workforce Planning Arrangements	S/S	This recommendation is no longer applicable due to the development of a new Workforce and Organisational Development Strategy.
Neighbourhood Services - Health and Safety - 19/01/2018	2016/23-1	Updated Health and Safety Requirements for Neighbourhood Services	100%	
	2016/23-2	Review and update of Risk Assessments and Safe Systems of Work	100%	
	2016/23-3	Compliance with Health and Safety Controls (Task Monitoring)	80%	Task monitoring has been implemented within Environment Service Area and quarterly reports have been discussed at the Neighbourhood Services Extended Management Team meeting. This service area has the highest risk levels within Neighbourhood Services and was identified as being the priority area to implement task monitoring. Task monitoring is in place in parts of the other service areas, but it should be noted that the risk levels in these areas are lower. An annual assurance statement will be produced for the Extended Management Team in June 2020 (to tie in with the annual assurance statement for risk assessments).
	2016/23-4	Health and Safety Induction Training	100%	
	2016/23-5	Health and Safety Plan	100%	

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Leisure and Culture Dundee - Risk Management - 05/09/2017	2016/25-1*	Regulatory Compliance	100%	
	2016/25-2*	Business Risk Assessment / Register	100%	
Corporate - Follow-up Review of Information Security Management Systems - 14/06/2017	2016/26-1*	Assessment of the Council's Information Security Management Systems	40%	ISMS is managed through the establishment of the Information Governance Manager role within Legal Services with responsibilities which include overseeing GDPR, Data Protection and Breach reporting. No annual review is taking place. However updated Social Media and IT Safe Use Policy have been approved. The release of this is imminent with a training and awareness aid to assist. Staff will be mandated to review and accept the new policy. A Data Handling policy cover digital and printed media has been drafted and is under review. Documentation on security procedures is maintained within the Councils Corporate Electronic Records and Documents Management System (CeRDMS). Staff are mandated to complete online training on Data Protection as well as acknowledge receipt of policies on Safe and Secure IT use and on Social Media. Updated versions of these are close to release supported by a new training and awareness aid. The revised implementation date is 31 May 2020.
Corporate - Emergency Planning - 30/01/2018	2016/27-1	Duties and Responsibilities	100%	
	2016/27-2	Council Representation on Resilience Partnership Groups	100%	
	2016/27-3	Recording of Compliance Gaps, Risks and Issues	100%	
	2016/27-4	Maintenance of Emergency Plans and Contact Directory	90%	The emergency plan and contact directory have been updated. The former is to be submitted to the August committee cycle. Circa 50 other plans have been mapped out requiring review. Many of these have already been significantly updated or replaced, for example Mass Fatalities and Rest Centre activation. The contact directory format has been changed and is maintained in an up-to-date format. The revised implementation date is 31 March 2020.

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	2016/27-5	Training and Exercise Strategy	50%	The Council participates fully within the context of the Tayside Local Resilience Partnership Training and Exercising Programme. An internal training and exercising programme has still to be developed. The revised implementation date is 31 March 2020.
	2016/27-6	Providing Business Continuity Advice and Assistance	100%	
	2016/27-7	Communications	S/S	The report recommended that the benefits of utilising the technology available to text employees en masse when broadcasting announcements for use in civil emergency scenarios should be considered by the Council with a view to making a decision surrounding its use in these situations. However, the Service Manager – Community Safety and Resilience has advised that the method of communication is not supported and is costly. Social media and web based alert systems are far more effective. An analysis of costs for a pager system for critical response staff is being carried out.
City Development - Occupational Road Risk - 12/06/2018	2016/30-1	Revised Occupational Road Risk Policy and Guidance	30%	Further roadshows promoting the Occupational Road Risk Policy and Guidance are to be organised in November. The revised implementation date is June 2020.
	2016/30-2	Driving Licence Checks - Staff Driving on Council Business	36%	A new system is in place and this is expected to accelerate the process. The revised implementation date is December 2019.
	2016/30-3	Vehicles Driven on Council Business	10%	250 credits have been purchased from a licence check system which will provide compliance checks on the grey fleet for 250 users for one year. The revised implementation date is 31 October 2019 to allow time for carrying out checks to these vehicles.
	2016/30-4	Driver Competencies and Training	20%	Toolbox talks have taken place but a policy has still to be developed. The revised implementation date is December 2019.
Corporate - Risk Management Arrangements - 30/01/2018	2016/31-1	Risk Management Improvement Plan	100%	
	2016/31-2	Specific Risk Management Roles and Responsibilities	100%	

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	2016/31-3	Risk Management Strategy and Risk Appetite	100%	
	2016/31-4	Risk Universe	80%	Workshops have been completed, although the follow-on work emanating from these workshops will take further time to finish. Overall state of play: Corporate Services – complete, City Development - largely complete, but some further work remains to finalise, Chief Executive's - largely complete and likely to be finalised before the end of September, Children & Families - awaiting follow-up from Education, Neighbourhood Services - awaiting some follow-up. The revised implementation date is 30 September 2019.
	2016/31-5	Risk Management Procedures and Operational Guidance	90%	Guidelines prepared in draft and now under review prior to release, subject to acceptance. The revised implementation date is 30 September 2019.
	2016/31-6	Presenting Management Information	75%	A new, excel based IIA tool for risk has been developed and is due to be reviewed. How this will fit in with / sit alongside the standard IIA tool will then need to be considered. The revised implementation date is 30 September 2019.
	2016/31-7	Risk Registers and Pentana	90%	Risk registers in Pentana being input at Executive Director and Head of Service level as finalised. Pentana training underway - programme established with participants from all services - 10 dates organised between late July through to November to accommodate staff availability, but target date considered to have been met on basis training dates organised. The revised implementation date is 30 September 2019.
	2016/31-8	Training and Awareness	50%	This action has been split into two parts: a) comprehensive and targeted training programme - e-learning course has been reviewed / revised but still needs additional work. This will then need to be further developed to prove more focussed learning for more targeted user groups; b) review staff induction process to incorporate a risk management session, in particular for new starts in management roles - this element has not yet commenced. The revised implementation date is 31 October 2019.

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	2016/31-9	Risk Ownership and Accountability	100%	
City Development - Follow-up Review of Pay on Foot Parking - 30/01/2018	2017/05-3*	ACS System – Anti Fraud Passback (AFP)	90%	Evidence of misuse is now minimal but was most prevalent among staff within organisations who took advantage of the bulk buyer scheme. There are plans to review the bulk buyer scheme before the end of the calendar year. Allowing multiple Vehicle Registration Marks on the same permit / passcards is not supported by the AFP system and the Council require to review this element of the scheme, should it continue. The revised implementation date (for permit review) is 31 March 2020
	2017/05-5*	Council Staff Parking Scheme / City Centre Residents Parking Permits	90%	Guidance for the staff parking scheme has not yet been developed. There are plans to review the staff parking scheme before the end of the calendar year and, if the scheme continues, the guidance will be developed. The revised implementation date is 31 December 2019.
	2017/05-6*	Blue Badge Holders, Council Vehicles, Electric Cars and Unknown Records	100%	
	2017/05-7*	Remote Barrier Raising	100%	
Corporate - Lone Working - 12/06/2018	2017/07-1	Policies and Procedures	75%	The Lone Working Guidance was approved by the Council Management Team, following consultation with the Health & Safety Strategy Group and the Council Health & Safety Committee, in March 2019. The document has been shared with all services and is incorporated into the Health & Safety Toolkit on OneDundee. The document includes the procedures for reporting incidents of aggression and violence. The Lone Working Guidance is next scheduled for revision in 2022. Services require to establish whether or not they require their own specific lone working guidance. Procedures are required for certain services including the Construction Division, City Development and the Health and Social Care Partnership and are being progressed but procedures and risk controls have not been finalised. A meeting of the Potentially Violent Persons Database (PVPD) working group was held on 29 August 19 to discuss how

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				to take the review forward. The next meeting, scheduled for early October, will develop a strategy to better integrate the various databases that require to feed into the PVPD. It is anticipated that this matter should be concluded by May 2020.
	2017/07-2	Identification of High Risk Posts and Training	90%	The Senior Manager – Health and Safety has been advised by Human Resources that the majority of posts have now been assessed to identify if any lone working is involved in daily work activities - 90% of the posts in the Council have been examined to identify if lone working is associated with those posts, which will be recorded on ResourceLink. It is thought that very few of the posts that have not been evaluated yet will involve any lone working. The revised implementation date is end of December 2019.
	2017/07-3	Warning Alerts	50%	The PVPD working group meeting on 29 August reaffirmed the requirement for services to inform individuals that they have been placed on the database. A report in relation to this will be taken to the Council Management Team before 31 December 2019.
	2017/07-4	Working Practices	83%	Most services are updating risk assessments and keeping lone working risks under review. Construction Services have developed draft procedures and draft risk assessments which are with their management team for progressing and approval. Dundee Health and Social Care Partnership and City Development are to commence a review of their lone working procedures shortly due to the revised Guidance on Lone Working being approved. It is intended that revised procedures will be in place by March 2020.
Children and Families - Out of Hours Service - 12/06/2019	2017/08-4	Safety of Personnel	100%	
Corporate – BACS - 03/09/2018	2017/09-1	BACS Computer	80%	The correct version of software has been installed onto the back-up machine, but there are outstanding IT tasks still to be completed before final user testing can be carried out. Once testing is complete, the back-up will be installed at the agreed offsite location. Due to the refurbishment of the West City Square a new location for the backup device has been identified and work

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				to implement this will be completed by the end of September 2019.
	2017/09-2	Microgen Bacstel IP Professional User Access	100%	
	2017/09-3	Security	100%	
	2017/09-4	Bankline Payments	100%	
	2017/09-5	BACS Payments	100%	
Corporate - IR35 - 28/01/2019	2017/10-1	Training and Guidance	20%	A Firmstep process has been mapped out to be initiated prior to procurement setting up a supplier request. The process will be initiated by the manager and the HMRC tool will allow the manager to generate the outcome, which will be uploaded and automatically saved to CeRDMS. At the end of the process it will identify whether the off-payroll rules apply and, if so, will automatically email payroll the information to set them up on the payroll system. All documentation and audit trail will be filed automatically and held for future audit purposes. This process is 20% complete with an implementation date of 31 December 2019. In relation to training, no supplier will be able to be set up without going through the Firmstep process. There will be training videos available for managers.
	2017/10-3	Agency Staff	95%	All Agencies have been contacted to confirm how their agency workers are paid. With one exception, all have responded and a spreadsheet detailing this is available from Corporate Procurement. There are no issues at present.
Corporate - User Access Levels - 12/06/2018	2017/11-1	User Access Reviews	10%	A consultation process is to be carried out with system owners to consider and plan implementation of the recommendations. The planned completion date is March 2020.
	2017/11-2	Access Provisioning	30%	A consultation process with system owners is required to confirm account creation permissions meet the recommendation. The planned completion date is March 2020.
	2017/11-3	Generic Privileged Accounts	100%	

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	2017/11-4	Policies, Guidance and Standards	95%	Approval for issue of the revised acceptable use policy is awaited. The revised implementation date is the end of October 2019.
	2017/11-5	Logging and Monitoring	100%	
	2017/11-6	Requestor and Approval Limits	50%	Review of limits has taken place. More work is needed on mapping to job roles. The revised implementation date is 31 December 2019.
Corporate - Follow-up Review of Regulation of Investigatory Powers - 11/09/2018	2017/12-1	Policy, Guidance and Scrutiny	100%	
	2017/12-2	Roles and Responsibilities	100%	
	2017/12-3	Training / Awareness	100%	
	2017/12-4	Documentation and Record Keeping	100%	
Neighbourhood Services and City Development - Festivals and Events - 12/06/2018	2017/13-1	System Walkthrough	100%	
	2017/13-2	Roles, Responsibilities and Training	100%	
	2017/13-3	Governance Arrangements	100%	
	2017/13-4	Council Objectives	100%	
Corporate Services - Pension Fund - 03/09/2018	2017/15-1	Training and Guidance	100%	
	2017/15-2	User Access Administration	100%	
	2017/15-3	Usage of LGPS PensionsWEB and System Benefits	85%	A spreadsheet has been set up to monitor employer utilisation. In relation to the post implementation review of benefits recommended, employers have been contacted and requested to undertake analysis of benefits realised post year-end. The fund will also undertake the same analysis and the findings will be compiled and reported as soon as available. The revised implementation date is December 2019.
Leisure and Culture Dundee - Health and Safety - 11/09/2018	2017/16-1	Governance Arrangements	100%	
	2017/16-3	Risk Assessments (including Fire Risk Assessments)	100%	
	2017/16-4	Lone Working	100%	

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Corporate – ParentPay - 27/11/2018	2017/17-1	ParentPay Income Journals and Pupil Records Reconciliations	100%	
	2017/17-2	Policies and Procedures	100%	
	2017/17-3	Use of ParentPay and Debt Management	75%	Debt reports on a school by school / pupil by pupil basis are currently being worked on by the Client Service Team. Each Head Teacher will receive a report showing the level of debt, detailed narrative and full instructions on the required action to be taken. This will be issued for the start of the new academic year. A consolidated report will be issued to Children & Families Service Management Team/Finance Officers on a monthly basis. These reports will be distributed over the next few weeks. All follow up actions required will be monitored by Client Services Team/School Finance Officers. Monthly reports and follow-up meetings between Client Services and School Finance Officer are to be established following the distribution of the above reports. The revised implementation date is the end of September 2019.
Children and Families - Trips and Holidays - 21/01/2019	2017/18-1	School Trips and Holidays – Risk Assessment and Approval Process	100%	
	2017/18-2	School Trips and Holidays – Exception Reporting	100%	
Corporate - Data Security - 12/06/2018	2017/20-1	Password Policies, Guidance and Standards	100%	
	2017/20-2	Password Configuration Settings	10%	A consultation process is to be carried out with system owners and vendors to consider and plan implementation of the recommendations. The planned completion date is March 2020.
	2017/20-3	Super User Account Passwords	70%	Accounts allowing access to the Council network are disabled after use. Generic accounts have been largely replaced. Consultation with key vendors to confirm their processes is partly complete. The planned completion date is March 2020.
	2017/20-4	Password Creation / Reset	100%	

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	2017/20-5	Password Saving & Auto-Population within Web Browsers	100%	
Corporate - Email Security - 12/06/2018	2017/21-1	Corporate Email Data Loss Prevention (DLP)	100%	
	2017/21-2	Personal Email DLP	100%	
	2017/21-3	Employee Training & Awareness	90%	Approval of the revised acceptable use policy is awaited to enable finalisation of associated training material. The revised implementation date is 31 December 2019.
	2017/21-4	Corporate Email Filtering Configuration (WatchGuard)	100%	
	2017/21-5	Mobile Device Management Solution	100%	
Corporate – Pentana - 27/11/2018	2017/22-1	Utilisation of Pentana	100%	
	2017/22-2	Recording and Maintaining Pentana	100%	
	2017/22-3	LGBF Indicators	100%	
	2017/22-4	Pentana Users and Training	100%	
Corporate - Public Performance Reporting (PPR) - 27/11/2018	2017/23-1	Public Performance Reporting	100%	
Corporate - Data Integrity - 27/11/2018	2017/24-2	DPCP-BSPI-007 – Total Number of Affordable Housing Completions	100%	
	2017/24-3	CSPI147 Total Number of Opportunities Provided to Young People	100%	
	2017/24-4	CFSPI015 % of Looked After Children Maintained (Housed or Schooled) in Dundee	100%	
	2017/24-5	ECON2 Cost per Planning Application	100%	

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Construction Services - Follow-up Review of Sub-contractors - 21/01/2019	2017/26-1	Advertising of Tender Opportunities	100%	
	2017/26-2	Sub-contractors Pre-approval Process	100%	
Corporate - Stocks and Inventories - 2017/18 Year End - 11/09/2018	2017/27-1	Stocktaking Arrangements and Written Guidance	100%	
	2017/27-2	Stock Check – Construction Services	50%	Construction Services and Corporate Services staff are working together to ensure that there are robust and effective controls around the recording and safeguarding of assets, including stock items held in store and items delivered directly to sites. Implementation date of 30 September 2019.
Chief Executive's - Dundee Partnership Grant Funding – Community Regeneration Fund - 11/09/2018	2017/28-1	Grant Application and Acceptance Process	100%	
	2017/28-2	Monitoring Awards	100%	
	2017/28-3	Process Documentation	100%	
	2017/28-4	Supporting Quotes	100%	
Dundee Health and Social Care Partnership - Transformation and Service Redesign - 30/01/2019	2017/30-2	Transformation Delivery Group	S/S	A proposal is to be put to the Integration Joint Board (IJB) that the Transformation Delivery Group (TDG) be disbanded with oversight of transformation to be provided by the Integrated Strategic Planning Group in line with the Strategic and Commissioning Plan. Therefore terms of reference for TDG will not be required. The aim is to go to the October IJB meeting with revised proposals.
	2017/30-5	Efficiency Savings	80%	The majority of savings methodologies and principles have been set out in detail to support the budget process. Some judgements are still required on the overarching transformation programmes. The revised implementation date is 30 September 2019.
	2017/30-6	Budget Adjustments	100%	
Neighbourhood Services - Gas Safety - 21/01/2019	2018/03-1	Policy and Procedures	80%	This work is progressing and is interlinked to the development of the new comprehensive Housing IT systems, with work ongoing

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				for the new systems to be developed by early 2020. The revised implementation date is the end of May 2020.
	2018/03-2	Housing Stock and Gas Table Figures	100%	
	2018/03-3	Current Gas Safety Checking Arrangements	100%	
Corporate - Housing Capital Plan - 07/06/2019	2018/04-4	Scrutiny at HCITM Level	100%	
Corporate - Fleet Management - 03/04/2019	2018/05-1	Policy and Procedure Documentation	75%	The revised implementation date is 31 October 2019 to allow time for this document to be finalised.
	2018/05-2	Maintenance Scheduling	100%	
	2018/05-3	Operator's Licence	95%	The Driver and Vehicle Standard Agency (DVSA) was contacted to correct errors on the O Licence with relation to operating centre addresses. A field has been added on Tranman to record the location where O Licence vehicles are kept and this will continue to be monitored monthly through vehicle tracking. This recommendation will be fully implemented once DVSA has made the necessary changes.
	2018/05-4	Leased and Short Term Hire Vehicles	75%	Personal leases are in the process of being put onto Tranman instead of information being kept on spreadsheets. This will be completed by 30 September 2019.
	2018/05-5	Freight Transport Association (FTA) Actions	100%	
Corporate Services - Internal Financial Controls - 19/06/2019	2018/19-3	Balance Sheet Reconciliations	100%	
	2018/19-5	System Limitations – Construction / DCS System	100%	
	2018/19-9	Construction System v Civica Financials System Profit & Loss Reconciliations	100%	

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Corporate - Follow-up Review of Revenue Monitoring - 07/06/2019	2018/22-1	Operational Guidance and Working Practices	100%	

