REGISTER OF AUDIT RECOMMENDATIONS - 23 FEBRUARY 2024

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
SWS	Fuel Cards	When the end date of the existing contract is approaching, SWS should liaise with the Corporate Procurement Unit to seek to implement a contract that better suits the needs of the service. Specifically, the supplier should be contractually required to enforce compliance with the information logging requirements in order to support the Council's control arrangements.	**Medium**	31/08/2020	All required procurement documents (IPA etc) have been passed to the CPU team. CPU has now advised that they will need to go for a mini-competition procurement exercise as there are now multiple suppliers who can cover over 70% of the area. It is expected that the contract award will go for approval to the Contracts & Property Committee in March/April 2024.	**30/04/2024** (31/03/2024) (30/11/2023) (30/06/2023) (31/12/2022) (30/06/2022) (31/10/2021) (31/12/2020)
NRS	Utilities Management	Management should review the Carbon Management Query Tracker to identify long standing and / or costly issues which have yet to be addressed and update the log and arrange remedial action where necessary. Management should consider the introduction of priorities and associated target dates for conclusion, and measure performance against these. Consideration should be given to a more strategic approach, including addressing consumption at the highest consuming sites. Additionally areas of good practice which are identified through monitoring should be replicated across the estate.	**Medium**	28/02/2021	The implementation team developed and circulated a draft copy of Carbon Management Plan3 (CMP3) for comment. Resulting from this, the comments provided have been noted and work to finalise CMP3 and to implement this recommendation are ongoing.	**29/02/2024** (31/12/2023) (31/08/2023) (30/04/2023) (30/09/2022) (31/03/2022) (30/09/2021) (30/04/2021)
NRS	Utilities Management	The basis of apportioning and allocating utility costs across Services should be reviewed to find a more equitable and representative method which also incentivises Services to reduce consumption.	**High**	01/04/2021	The implementation team have advised that the matter of finding an equitable method of apportioning utilities costs across services is proving challenging and is currently still under discussion. Workshops are planned and outputs from these is anticipated in March 2024. However, the route to progress beyond this is budget dependent, with the finalisation of an approach to apportioning utility costs across services now being estimated to be towards the end of August 2024. In light of this a request for consideration of a further extension was passed to Internal Audit, with an extension until 31/08/2024 being agreed.	**31/08/2024** (31/12/2023) (31/08/2023) (31/03/2023) (30/09/2022) (31/03/2022) (30/09/2021) (30/04/2021)

FS	CBS Work for Other Organisations	Senior management should ensure that appropriate documented agreements are finalised and put in place for all services provided to external organisations to ensure the roles, responsibilities and deliverables of each party are documented and agreed.	**Medium**	30/06/2021	Service Level Agreements (SLA) have all moved forwards - one Council has signed its SLA, another expected to sign its SLA soon. A third Council's legal team still require further information.	**29/03/2024** (31/01/2024) (30/09/2023) (30/06/2023) (30/04/2023) (31/12/2022) (31/03/2022) (30/09/2021)
FS	CBS Work for Other Organisations	Senior management should liaise with the partner organisations to ensure that where applicable, data sharing agreements are in place and signed by all parties for services where data is transmitted between CBS and other organisations to whom it provides services. CBS management should consider the most appropriate method for transmitting files to external organisations which contain personal or sensitive data, e.g. an approved file sharing website or solution such as Objective Connect.	**High**	30/06/2021	Service Level Agreements (SLA) have all moved forwards - one Council has signed its SLA, another expected to sign its SLA soon. A third Council's legal team still require further information.	**29/03/2024** (31/01/2024) (30/09/2023) (30/06/2023) (30/04/2023) (31/12/2022) (30/09/2022) (31/03/2022) (30/09/2021)
CEX	GLAMIS - Application Audit	Management should engage with the system suppliers to request segregation of access between system administrators and standard system users. Where this is not possible management should use reporting to verify system administrator tasks.	**Medium**	31/07/2021	Service notes recommendation is implemented subject to provision of evidence to internal audit. The GLAMIS Supplier have effected the change as requested to ensure segregation, and is currently being rolled out across the platform.	**30/04/2024** (31/12/2023) (31/08/2023) (31/03/2023) (31/03/2022) (31/10/2021)
FS	Income Management System Implementation	The project team should liaise with all business areas using Pay 360 to ensure that appropriate reconciliations are being performed between the system, line of business system, bank account and financial ledger.	**Medium**	31/10/2021	Financial Services are considering the most appropriate approach to undertaking a range of reconciliations in anticipation of the Enterprise Resource Planning (ERP) system replacement programme and are engaging with Internal Audit to discuss further.	**31/03/2024** (31/05/2023) (28/02/2023) (30/09/2022) (31/03/2022)
CEX	Corporate Resilience Arrangements	The Resilience Unit should explore options across the Council to help ensure sufficient coverage is available to fulfil the Council Incident Officer role.	**Medium**	02/11/2021	The Resilience Team are currently training additional officers to perform the CIO role and will be revisiting a new processes to support this in the New Year. A further update will be provided following this.	**31/03/2024** (30/06/2023) (30/11/2022) (31/03/2022)

CEX	IT Assurance	CGI and SIIT need to finalise their proposed ICT and cyber security remediation action plan and ensure rapid implementation. Where risks are not able to be mitigated within a 1-2 month time frame, there needs to be a clear risk acceptance process to ensure that GCC management are fully aware of the current security posture and potential impact. Both parties need to ensure that actions to address these risks are not unduly delayed by contractual disputes	**High**	28/02/2022	Agreed with Internal Audit as partially complete. The Security Action Plan has been finalised and risk acceptance processes reviewed and re-focussed. This process has also been subject to Internal Audit review as part of the 2023/24 Internal Audit Plan - the draft report is being prepared. Implementation of actions has progressed although not as swiftly as expected. This has been escalated through the ICT governance structures, resulting in additional senior management focus within CGI. Additional work is also progressing as part of the FICT Road to Multi-Source Strategy and plans are in place to rebaseline the Action Plan to reflect the progress and evolving nature of the security landscape.	**30/04/2024** (29/02/2024) (31/12/2023) (30/06/2023) (31/12/2022)
CEX	Complaints Handling	The Customer Care Manager should develop a process to produce regular complaint reports and communicate these to service management teams. These reports may include information pertaining to: • Outstanding or unresolved complaints. • Key performance indicators and other statistics. • Information on key/significant complaint issues. • Analysis of trends in complaints, including the reason for complaints and potential service improvements. These reports should then be monitored and reviewed by service senior management on a regular basis. Where any issues or anomalies are identified, such as unresolved and outstanding complaints, timely corrective action should be taken to resolve this.	**Medium**	31/05/2022	Complaints Handling Forum (CHF) met in January as previously indicated, due to legislative changes planned for 1 April, the agenda for the meeting focussed on the impact of this on the organisation, as such the next CHF in March. Implementation date revised to 31-03-24.	**31/03/2024** (31/01/2024) (30/09/2023) (31/03/2023) (30/11/2022)

CEX	Complaints Handling	The CED Business Partner should liaise with the Strategic Innovation and Technology Team to consider whether the plans to procure or develop a new system can be revisited and expedited, or whether an alternative replacement system can be sourced. A risk assessment should also be conducted to identify and document any risks arising from the lack of system support and maintenance. Where risks are identified, appropriate mitigating actions should be put in place to manage these. The Customer Care Manager should ensure that, in the interim period, a manual workaround is put in place to ensure that performance data is calculated accurately for reporting purposes.	**High**	30/06/2022	Responsible officer has confirmed that manual work arounds are in place and remain effective to mitigate the risks noted within the audit. Scoping for LAGAN replacement remains ongoing with business case prepared for sign off. Predicting 2024 for delivery of system.	**30/06/2024** (31/10/2023) (31/08/2023) (30/06/2023) (30/11/2022)
CEX	Phishing Resilience	Recommendation relating to the integrity mailbox. *(Detail of recommendation has been removed as original audit report was not reported publicly).*	**Medium**	30/06/2022	Technical discussions with CGI are ongoing.	**29/02/2024** (31/12/2023) (31/07/2023) (31/03/2023) (31/12/2022)
CEX	Data Loss Prevention Controls	Recommendation relating to the review of DLP reports. *(Detail of recommendation has been removed as original audit report was not reported publicly).*	**High**	30/06/2022	Partially complete.	**30/04/2024** (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)
CEX	Data Loss Prevention Controls	Recommendation relating to security arrangements for cloud storage. *(Detail of recommendation has been removed as original audit report was not reported publicly).*	**High**	30/06/2022	Partially complete.	**30/04/2024** (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)

CEX	Tell Us Once	The Registrars Office should engage with legal services to initiate a data sharing agreement with the National Records of Scotland, so that death registration data can be shared with other Council departments, at the point of entry, and so that benefits and services can be removed timeously following notification of death.	**High**	01/11/2022	Discussions have progressed with National Records of Scotland (NRS) in relation to the data sharing agreement (DSA). An outstanding pre-requisite relates to cyber security. GCC currently operate an alternative approach to that which is noted by the NRS in their DSA documentation. GCC has presented evidence to NRS outlining the rational for the Cyber Security approach which GCC has favoured, based on the size, scale and complexity of our organisation's ICT estate. Given the nature of third party involvement with this recommendation, it is not possible to provide an easily identifiable implementation date to be re-stated – 31 March 24 is requested as it is hoped that the approach proposed by GCC to NRS will be deemed acceptable and progress will be swift thereafter.	**31/03/2024** (30/09/2023) (31/03/2023)
CEX	Project Impact Management	The Digital Workforce Board should work with cross-service representatives to define and establish an ethical framework for managing the consequences of new technology deployments. In doing so the group should devise guidance for managers/staff which includes (but not limited to): • The ethical risk identification and assessment arrangements that should be adopted when embarking on new technology processes. • When third party engagement (e.g. with staff, trade unions etc.) may be required. • Any approval / risk acceptance processes that are required. • The record keeping requirements for justifying the outcome of ethical assessments. • The monitoring and compliance arrangements relating to the framework. The DWB's Terms of Reference should also be updated to reflect its role in relation to ethical considerations / unintended consequences.	**Medium**	31/12/2022	In progress. An ethical framework has been drafted is is undergoing stakeholder review. This has taken longer than expected due to competing priorities for resource allocation.	**31/03/2024** (29/02/2024) (30/11/2023) (31/07/2023) (31/03/2023)

CEX	Tell Us Once	The Registrars should ensure that a suitable process is put in place so that all deaths are reported to the Electoral Registrations Office (ERO) and Council Tax in a timely manner, following notification. Appropriate monitoring should also take place to ensure that processes are adhered to. The ERO should undertake a data cleanse exercise to ensure that all relevant deaths reported have been removed from the Register and it is as up to date as possible.	**High**	31/12/2022	Registrars, Service Desk and Council Tax / ERO are working together to refine an existing process which was found to be not fit for purpose. A revised process has been agreed upon and will commence in February. To allow monitoring to take place through the remains of February and into March, an extension to 31 March has been requested.	**31/03/2024** (31/01/2024) (30/09/2023) (30/04/2023)
FS	Tell Us Once	The Registrars should ensure that a suitable process is put in place so that all deaths are reported to the Electoral Registrations Office (ERO) and Council Tax in a timely manner, following notification. Appropriate monitoring should also take place to ensure that processes are adhered to. The ERO should undertake a data cleanse exercise to ensure that all relevant deaths reported have been removed from the Register and it is as up to date as possible.	**High**	31/12/2022	A final data cleanse exercise to ensure that all relevant deaths reported have been removed from the Register is progressing but due to staff absence and other operational priorities Electoral Registrations Office (ERO) have had to revise the completion date.	**29/03/2024** (31/01/2024) (31/05/2023)
FS	Payroll Verification	FS should remind managers to submit changes to employee's details, including working patterns and hours to CBS in a timeous manner. FS management should review the data quality errors identified by the Service as part the payroll verification exercise and ensure these are corrected.	**Medium**	31/12/2022	Partially complete. A communication was issued to Financial Services staff and managers reminding them to submit changes timeously has been issued. Discussion commenced with Customer & Business Services (CBS) with a view to identifying which fields are required for operational reasons and ensuring the information contained in the fields are accurate.	**30/04/2024** (31/10/2023) (31/08/2023) (31/03/2023)
FS	CFM Education Food Safety	Senior management should consider the requirement for the use of additional visual aids (e.g. photographs of children with special dietary requirements) to further support catering staff in primary schools. If this is necessary, then the food safety advisor should ensure that this is complied with where relevant.	**Medium**	31/01/2023	61% of headteachers responded to the survey carried out by Catering & Facilities Management (CFM). CFM and Education Services are working together to progress this action.	**31/05/2024** (31/12/2023) (30/09/2023) (31/05/2023)

CEX	Tell Us Once	If wider data sharing is approved, per recommendation 1, appropriate data sharing processes should be put in place so that: - all relevant departments are included in the distribution list - service compliance / performance is monitored. In doing so the Council should seek to automate the data sharing process as far as possible (e.g., via auto-forwarding rules, shared repository etc.) so that data is shared with all relevant departments, timeously and consistently, with minimal effort.	**High**	31/03/2023	Discussions have progressed with National Records of Scotland (NRS) in relation to the data sharing agreement (DSA). An outstanding pre-requisite relates to cyber security. GCC currently operate an alternative approach to that which is noted by the NRS in their DSA documentation. GCC has presented evidence to NRS outlining the rational for the Cyber Security approach which GCC has favoured, based on the size, scale and complexity of our organisation's ICT estate. Given the nature of third party involvement with this recommendation, it is not possible to provide an easily identifiable implementation date to be re-stated – 31 March 24 is requested as it is hoped that the approach proposed by GCC to NRS will be deemed acceptable and progress will be swift thereafter.	**31/03/2024** (30/09/2023)
CEX	Capital Programme and Projects 21-22	The CPG should review the PMT to ensure that it is relevant and reflects current working practice. Thereafter, the CPG should ensure that the updated PMT is published on the intranet and communicated to all relevant parties. Moving forward, the CPG should ensure that the toolkit is reviewed and updated regularly to reflect current operational practices and reporting structures.	**Medium**	31/03/2023	Implementation date revised to 31-03-24. This is when CEX intend to have conclude the full review of the governance management toolkit, which will reference the Project Management Toolkit.	**31/03/2024** (30/09/2023)
CEX	ArcGIS Application Audit	The LT should liaise with CGI to ensure that an up to date, system generated, list of ArcGIS users can be obtained. Thereafter this should be reviewed periodically (e.g. annually) by the system owner (or relevant delegate) to verify that all users are current employees and authorised to access the system. The system owner should ensure that a suitable process is put in place for notifying the LT when staff leave the Council or no longer require system access, so that this can be removed in a timeous manner. The LT should review the permissions granted to users and ensure that these are appropriate to their role. Excess permissions should be removed. The LT should also formalise a policy so that access levels are clearly defined and granted appropriately.	**Medium**	31/03/2023	Parts (a), (b) and (c) have been confirmed as completed, pending Internal Audit sign off. Part (d) - the first review of permissions is complete however recording data permissions is an ongoing process and as part of the move to Enterprise, the team will carry out a more thorough data cleanse which may result in further update to permissions or removing the datasets completely.	**31/05/2024** (31/12/2023) (31/07/2023)

FS	Catering & Facilities Management - Review of Culture	Internal audit should brief CFM senior management on the 3 line of defence model (e.g. via the FSLT). CFM management should thereafter communicate this within the department to heighten management awareness of the model and to encourage its implementation. This could happen alongside the risk management workshop suggested at #6.	**Medium**	31/03/2023	Risk workshops are due to commence in the coming months at which point the 3-line of defence model will be communicated to Catering & Facilities Management (CFM) managers.	**31/05/2024** (31/10/2023) (30/06/2023) (30/04/2023)
NRS	Domestic Waste Strategy	NRS management should conduct a review of all operational procedures held in relation to the domestic waste arrangements and ensure that these are up to date, reflect all current working practices and include all key processes. Thereafter, these should be appropriately approved and communicated to all relevant Council officers through the appropriate channels.	**Medium**	31/03/2023	Partial compliance has been achieved with existing procedures having been updated and evidence of this provided to Internal Audit. Work is continuing to bring together Service Request processes into the one Work Instruction; however, although progressing, this has been delayed and consideration of a further extension until 31/03/2024 has been requested by the implementation team.	**31/03/2024** (31/01/2024) (30/09/2023) (31/08/2023)
ES	PVG Arrangements	All Services that have roles requiring PVG membership should ensure that a list of all regulated roles is maintained. The list should be comprehensive so that PVG status can be easily identified for each role (i.e., where job location is a significant/determining factor, this should be outlined and included in the list). Once finalised the lists should be made available to all relevant managers and subject to regular review to ensure they remain up to date.	**Medium**	30/04/2023	Education Services are currently undergoing an exercise to clarify the outstanding regulated posts. We have been working jointly with internal audit and the exercise is near completion. The planned delivery date for closing the activity is 31.3.24	**31/03/2024** (29/02/2024) (31/10/2023) (30/06/2023)
ES	PVG Arrangements	CBS management should: • Determine if the field for recording PVG membership numbers can include data validation to ensure that only the correct membership number format can be used. If so, this function should be activated; and • Remind all relevant staff that PVG membership numbers must be recorded accurately on the HR system. Each Service with PVG related roles should ensure that periodic checks are undertaken on its data held in the HR system to ensure that any errors or gaps are quickly identified and resolved.	**Medium**	30/04/2023	Education Services are currently undergoing an exercise to clarify the outstanding regulated posts. We have been working jointly with internal audit and the exercise is near completion. The planned delivery date for closing the activity is 31.3.24	**31/03/2024** (29/02/2024) (31/12/2023) (30/06/2023)

CEX	ArcGIS Application Audit	The LT should develop administration procedures so that administrator activities, such user access management and account maintenance have been clearly defined. The LT should also develop a formal training program for new users.	**Medium**	30/06/2023	The Service has confirmed that admin procedures have been developed. This element is considered implemented, pending confirmation by Internal Audit. In relation to detailed training for ArcGIS Pro, separate installation of Pro is progressing and this has been tested within the Location team. Widespread roll out of Pro will only happen following the move to Enterprise. Assuming funding is available for this, the project would start in June 2024 with aim of completing by end of 2024.	**31/12/2024** (29/02/2024) (31/10/2023)
CEX	Governance Review	CEX management should coordinate communication of the location and details of Business Continuity Plans to relevant officers.	**Medium**	30/06/2023	CED have appointed a new BC Service champion who is currently taking stock of the current position, with a view to rolling out a full service BC review in the coming months	**30/06/2024** (31/12/2023)
NRS	Building Standards	NRS management should ensure that all staff within the Building Standards team undertake PCR's in line with the Council's policy. Management should also ensure that PCR guidance is communicated to all relevant staff, with a reminder of its requirements.	**Low**	30/06/2023	It had previously been confirmed that partial compliance had been achieved, the implementation team are aware of this and also of the remaining outstanding requirements. Work to satisfy these remaining requirements is ongoing.	**31/03/2024** (31/01/2024) (31/10/2023)
CEX	SEPA Cyber Attack Response Plan	(a) SIIT should continue to work with CGI to ensure that the original outputs from the external IT security report are rapidly implemented. (b) SIIT should review the reporting that is made available to the Council's EISB and ICT and Digital Board to ensure that this is conducive to scrutiny and decision making (e.g. summary reports and dashboards). (c) SIIT should consider the value of completing a gap analysis between the SEPA lessons learned report and the actions in Annex C of the Scottish Government's Cyber Resilient Scotland framework against the Council's internal cyber security action plan.	**High**	31/08/2023	Partially complete. Parts (a) and (c) have been confirmed as implemented. SIIT has confirmed part (b) has also been actioned however evidence is yet to be reviewed.	**31/03/2024** (31/12/2023)
SWS	Contract Management	SWS management should review the current process in respect of Care Manager Concern forms and update them to ensure that adequate monitoring arrangements are included. Thereafter, these should be communicated to all relevant staff with a reminder of the importance of adhering to requirements outlined.	**Medium**	31/08/2023	All concerns over 12 months old have now been reviewed and actioned/closed as required. Arrangements in place for six monthly reporting, aligned to CMF cycle of April/October, to Commissioning EMT to ensure ongoing monitoring arrangements of Concerns. Review of Service Concern process now underway with target to report to Head of Commissioning by April 24. Implementation plan to follow approval of review.	**30/04/2024** (31/01/2024)

NRS	Cash Office Replacement Arrangements	CED and NRS Management should ensure that an adequate reconciliation process is implemented for all service areas that continue to receive cash payments. Thereafter, details of the new process should be communicated to all relevant staff, with a reminder to adhere to the requirements outlined.	**Medium**	31/10/2023	Partial compliance has been achieved in relation to the Public Health requirements. Parking Services have advised that work is ongoing; however, has been delayed due to resources being concentrated on the 2024/25 budget setting process. Additionally work on implementation is proving to be complicated given the number of parties involved in the different reconciliation processes. The Divisional Directors involved have committed to getting all parties together to take this forward after the budget process has been completed. As a result a further extension until 31/05/2024 was requested and subsequently approved by Internal Audit in order to allow for this.	**31/05/2024** (31/01/2024)
NRS	Cash Office Replacement Arrangements	NRS management should review relevant documents in use by Bus Lane Enforcement and Licensing to ensure that only the current acceptable payment methods are referenced. Thereafter, management should consider issuing further communication to customers as a reminder that cash payments are not permitted.	**Medium**	31/10/2023	A review of all documentation used in the enforcement of Bus Lanes to ensure that only the current acceptable payment methods are referenced is still ongoing. However, as a result of resources having been concentrated on the 2024/25 budget setting process a further extension until 31/05/2024 was requested and subsequently approved by Internal Audit.	**31/05/2024** (31/01/2024)
CEX	Venue Hire for Events	NRS and CED Management should review the documented procedures in place and ensure that these are updated to reflect current working arrangements, and the roles & responsibilities of all relevant officers. Thereafter, these should be appropriately approved and communicated to all relevant staff with a reminder of the importance to adhere to the requirements outlined.	**Medium**	30/11/2023	Work is progressing with the refinement of the documented procedures. Most of the content has been updated and communicated to relevant officers. The service are using the opportunity to improve the layout and presentation of the procedures, this approach whilst taking longer will provide a much improved service outcome.	**31/03/2024**
NRS	Cash Office Replacement Arrangements	NRS Management should put in place appropriate financial monitoring and income recording arrangements for both departments. Thereafter, procedures should be updated to reflect these and communicated to all relevant staff.	**Medium**	30/11/2023	Work to put in place appropriate financial monitoring and income recording arrangements is ongoing. However, as a result of resources having been concentrated on the 2024/25 budget setting process a further extension until 31/05/2024 was requested and subsequently approved by Internal Audit.	**31/05/2024** (31/01/2024)

CEX	Use of Consultants	CED Management should adopt the Scottish Government good practice guidance on the Use of Consultants. A procedure should be developed to reflect the requirements outlined, which includes: • Circumstances, conditions and justifications to be met before a consultant is appointed; and • A requirement to apply the Scottish Government's "Three-Part-Test" to any consultancy engagement. Thereafter the procedure should be made available to all staff.	**High**	31/12/2023	Work is progressing on the policy document, with a view to being completed by 31 March 2024.	**31/03/2024**
ES	School Financial Processes	ES management should: • Review and update the documented AFA guidance to ensure the roles and responsibilities of all officers are clear and defined, and that processes are reflective of current working practices. • Ensure a formal schedule for review is established and a responsible officer is assigned to this task. Thereafter, the guidance should be appropriately communicated to all relevant staff, with a reminder of the importance of adhering to the requirements outlined. The documentation should also be appropriately stored to ensure that this is easily accessible.	**Medium**	31/12/2023	The guidance has been revised and is due to be communicated to the relevant staff before the Spring Break.	31/03/2024
NRS	Carbon Management Governance	NRS Management should monitor progress towards completion of the CMP3 and seek to obtain Committee approval as planned. Following approval, this document, should be communicated to all relevant staff with a reminder of the importance of adhering to requirements outlined. Management should also ensure that the delay to the finalisation of CMP3 is reflected in the performance management reporting to OPDSC.	**High**	31/12/2023	The implementation team have circulated a draft copy of Carbon Management Plan3 . In turn comments have been provided, these have been noted and work to implement this recommendation is ongoing.	**29/02/2024**

NRS	Strategic Asset Management	Property Asset Management should put in place a formal timescale for completing the review of the governance arrangements for setting property budgets and the financial performance of income generating assets. Property Asset Management should consider whether whole life costing would be appropriate for the Council's property estate.	**Medium**	31/01/2024	Progress with this recommendation has been delayed due to the recent restructure of the property teams. It is anticipated new governance arrangements should be set by the end of March 2024. Whole life costing will be included in the strategy and performance for property; therefore, consideration of this will be given within the Asset Management Plan now anticipated for completion end of June 2024. With that in mind the implementation team requested that consideration be given to the implementation date being revised to 30 June 2024, this was subsequently approved by Internal Audit.	**30/06/2024**
NRS	Carbon Management Governance	NRS Management should review the current Climate Plan and appropriate actions to ensure that where actions are not progressing as planned, new target dates are formally established. Management should also agree a timescale for the completion of the Net Zero Plan and ensure this is subsequently presented to Committee for approval. Following approval, details of the new targets and timescales should be communicated to all relevant staff. NRS Management should consider updating the relevant page on the Council's website to include a link to the annual review of the Climate Plan which provides updates on the progress of the 59 actions.	**High**	31/01/2024	The review of the Climate Plan is ongoing and it is anticipated that this will be presented to the last committee of this calendar year. The established timescale for the completion of the net zero routemap is anticipated to be 6 months. In light of this update, a request for an initial extension to the implementation date until 31/08/2024 was submitted to and subsequently approved by Internal Audit..	**31/08/2024**
NRS	Carbon Management Governance	NRS Management should ensure that the documented procedures / flowchart are finalised, approved and communicated to all relevant officers in a timely manner. NRS Management should also consider training another member of staff in the internal verification process to reduce the business continuity risk that this key element of the process cannot be managed should the current responsible officer be unavailable.	**Medium**	31/01/2024	The Climate and Sustainability Board of 29/08/23 approved establishing a robust process for utilities management and the resource applied to these to tasks was agreed and will be included as part of the updated Carbon Management Plan3 (CMP3). It is anticipated CMP3 will be presented to committee 27/02/2024 and then CAC early March 24. In light of this a request to extend the implementation date until 31/03/2024 was submitted to and subsequently approved by Internal Audit.	**31/03/2024**

SWS	Payroll Verification	Management should confirm that the employees transferring from FS have had their SAP records correctly updated. Management should remind front line officers of their role in informing HR of changes in employee records promptly. In doing so management should ensure that front line managers are aware where to send the requests and the deadlines for submission. Management should also investigate the circumstances that led to incorrect information being provided as part of the exercise.	**Medium**	31/01/2024	A reminder has been issued to staff to reiterate the importance of accurate and timeous processing of leavers requests. Regular reminders to managers will be sent in relation to payroll processing / payroll dates. All evidence is now with IA and there is some follow up required in relation to an 8-weekly review of leavers.	**30/04/2024**