REGISTER OF AUDIT RECOMMENDATIONS - 8th DECEMBER 2023

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 likely to be January 2024 before this is published, with the contract award going for approval to the Contracts & Property Committee in March/April 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	The roles and responsibilities for managing utilities across the Council must be formalised and agreed by all parties involved. Documented operational procedures for the tasks involved in managing utilities should be produced, and made available to all relevant employees.	**High**	31/12/2020	The Carbon Management Plan 3 is in the process of being finalised and will be presented to the Net Zero Committee in February 2024. The updated CMP will cover all aspects of this recommendation. As a result a request for a further extension until the end of Feb 2024 to allow this to go through the committee process was submitted to Internal Audit and subsequently approved..	**29/02/2024** (31/12/2023) (31/08/2023) (31/03/2023) (30/11/2022) (31/03/2022) (31/12/2021) (30/06/2021) (28/02/2021)
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	**Medium**	28/02/2021	The Carbon Management Plan 3 is in the process of being finalised and will be presented to the Net Zero Committee in February 2024. The updated CMP will cover all aspects of this recommendation. As a result a request for a further extension until the end of Feb 2024 to allow this to go through the committee process was submitted to Internal Audit and subsequently approved.	**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	This basis of apportioning and allocating utility costs has been discussed with Corporate Finance and an approach to allocating costs across the Council Services is in the process of being implemented.	**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	CBS are in the final stages of agreeing the revised Service Level Agreements with the councils involved.	**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 review fees charged to ensure these meet current costs, and this review should be undertaken on a regular basis. A record to support decisions on price changes should also be maintained.	**Medium**	30/06/2021	Senior management are scheduled to review fees charged with the councils who have signed the Service Level Agreements to ensure these meet current costs. This review will be undertaken on an annual basis. A record to support decisions on any price changes made at the meeting will be maintained as part of a document control process.	**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	CBS are in the final stages of agreeing the revised Service Level Agreements with the councils involved.	**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	CED continue to work with SIIT, CGI and Northgate in relation to updating GLAMIS. In the meantime CED officers will consider other options to mitgate the risks outlined within the audit recommendation.	**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 ERP replacement programme and will engage 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	Strategic Resilience Forum took place in October 2023, which allows for canvassing of alternate ideas to be considered for feasibility. It is hoped that from the corporate wide forum led by Director, this will enable new ideas to be formulated, thus supporting resolution of this recommendation for a business critical function.	**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 is also subject to Internal Audit review as part of the 2023/24 Internal Audit Plan. Progress and implementation of actions has not been as swift 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. Further update in February 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	This recommendation and other key points associated with complaints were discussed at OPDSC on 15 Nov. Following this committee the questions raised will support the conclusion and evidencing of implementation of this recommendation. CHF in January 2024 remains the focus for services wide agreement of relevant information for this recommendation.	**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 noted progress and the business case/specification has been written. Work is progressing subject to business case sign off, meanwhile the service has reported that, where applicable, manual workarounds have been put in place.	**30/06/2024** (31/10/2023) (31/08/2023) (30/06/2023) (30/11/2022)

CEX	Phishing Resilience	Recommendation relating to awareness of phishing risks. *(Detail of recommendation has been removed as original audit report was not reported publicly).*	**Medium**	30/06/2022	Partially complete.	**29/02/2024** (31/10/2023) (31/07/2023) (31/03/2023) (31/12/2022)
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.	**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.	**29/02/2024** (31/10/2023) (31/07/2023) (31/03/2023)
CEX	Data Loss Prevention Controls	Recommendation relating to the protection of sensitive emails. *(Detail of recommendation has been removed as original audit report was not reported publicly).*	**High**	31/07/2022	Partially complete.	**29/02/2024** (31/10/2023) (31/07/2023) (31/03/2023)
CEX	CPU Project Plans	Management Team must remind staff of the requirement to fully complete and retain PPPs. The completion of PPPs should be monitored to ensure that compliance levels improve.	**High**	30/09/2022	Initial roll out of project plans was successful, although some issues have been identified to ensure 100% compliance. Refinements are going to be made, which will then required a further period to monitor the success of these.	**31/12/2023** (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 and is undergoing stakeholder review.	**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.	**High**	31/12/2022	Recommendation is partially implemented. The processes are in place and are being followed, discussion around evidencing the monitoring part of the recommendation. Evidence to support this will be collated over a period and submitted for review.	**31/01/2024** (30/09/2023) (30/04/2023)

CEX	Equality Impact Assessments	Service Management in conjunction with the Corporate Policy team should put arrangements in place to ensure that lessons learned are captured throughout the completion of EqIA's. Thereafter, these arrangements should be documented and communicated to all Council staff in line with other EqIA guidance.	**Medium**	31/12/2022	Recommendation is partially implemented. Evidence to demonstrate that a process have been put in place for other areas of CED to complete a lesson learned exercise for completed EqIA's undertaken will be collated and submitted for review.	**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 and it is up to date is in progress and should be complete January 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 to FS staff/managers reminding them to submit changes timeously has been issued. It is anticipated that data quality errors (e.g., staff location updates) will be addressed as part of the work to be undertaken for a separate recommendation.	**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 CFM. Engagement will take place with Education management to agree appropriate next steps.	**31/12/2023** (30/09/2023) (31/05/2023)
FS	Catering & Facilities Management - Review of Culture	CFM management should ensure that all staff are reminded that they must not share account details. Senior Management must also ensure that a user access review is undertaken to identify staff who do not have the permissions required in order to fulfil their role, e.g. PECOS. Thereafter the appropriate permissions should be put in place so that workarounds are no longer required.	**High**	31/01/2023	Partially complete. Appropriate permissions are in place so that workarounds are no longer required. Further Evidence required for a) CFM management should ensure that all staff are reminded that they must not share account details. b) Senior Management must also ensure that a user access review is undertaken to identify staff who do not have the permissions required in order to fulfil their role, e.g. PECOS	**31/05/2024** (31/10/2023) (30/06/2023) (31/03/2023)

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	Request to extend implementation date to 31-03-24, to allow service to 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. It has been confirmed that CGI should notify the Location Team via email of any new GIS users. This will be added to the baseline list generated and compared with CGI list every six months. This process is being documented as part of Recommendation 1. For the leavers process, GIS has been added as an option for managers to select if employees had access rather than this being included under 'Other'. Part (d) is due to be completed by the end of December 2023, by which time the Location Team will have reviewed permissions on datasets.	**31/12/2023** (31/07/2023)

FS	Catering & Facilities Management - Review of Culture	CFM management should ensure that managers are formally briefed on the Financial Controls Framework and that the associated GOLD course is undertaken to heighten awareness and understanding of key controls, including segregation of duties.	**Medium**	31/03/2023	CFM Senior Management have been proactively ensuring completion rates for the Financial Controls Framework. Nearly all managers have now completed the course and we would expect all to complete by end of January. Technical issues with GOLD has delayed reporting on this but it is expected that final evidence will be sent on by end of January.	**31/01/2024** (31/12/2023) (30/06/2023) (30/04/2023)
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 model will be communicated to C&FM management. Revised date of 6 months added to allow time for risk workshops to complete.	**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	Evidence of the document reviews undertaken has been provided to Internal Audit. This has allowed partial implementation of this recommendation. Further evidence of the procedure in place for processing service requests was requested by Internal Audit. The implementation team have subsequently advised that work is ongoing to bring together processes into one procedure. In order to allow time for this to be completed an extension until 31/01/2024 was requested and subsequently approved by Internal Audit.	**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	The Service has advised that this recommendation is complete. Evidence has been submitted which will require satisfactory review by Internal Audit.	**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	Partially complete. A checking regime has been planned in accordance with CBS but due to recruitment scheduling this will not take place until Feb 2024, which will allow evidence to be provided.	**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	In progress. The Location Team continues to document the user and data admin processes. Due to resource constraints, this is now scheduled to be complete by end of December 2023. The formal training programme for new users will be shared as part of the roll out of Pro. A Change Control Request has been approved to upgrade to latest version of Pro for the Location Team. This is in progress.	**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	Business Continuity is being carried out as part of the review of the service BC's plans. At present, resource availability to coordinate this is challenging. A new Service BC Champion is currently bring identified to pursue this work	**31/12/2023**
CEX	Data Breach Response Arrangements	The Council's Data Security Incident and Breach Management Procedures should be updated so that the requirement to retain evidence of post incident activities (e.g. root cause assessments, lessons learned, control changes) is clearly documented. Consideration may be given to the severity of the breach, for example, if it is notifiable, when determining the level of evidence required. Management should also consider documenting the evaluation against the criteria used for assessing if a breach is notifiable. As well as reviewing the procedures to ensure these continue to reflect the actions to be taken following a data breach.	**Medium**	30/06/2023	In progress. The procedures are being updated and will progress through the relevant governance framework before issue and communications.	**31/01/2024** (31/10/2023)

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	Evidence gathering to demonstrate the of completion of PCRs is underway; however, a further short extension until 31/01/2024 was requested and subsequently approved by Internal Audit.	**31/01/2024** (31/10/2023)
CEX	Data Breach Response Arrangements	The Council must consider if the current arrangements regarding the combined SIRO and DPO are appropriate, with a view to appointing separate officers. The Council should continue to train additional officers with the skills to assess potential data breaches as soon as possible to reduce the reliance on a single officer.	**Medium**	31/08/2023	Partially complete. A depute SIRO has been appointed to reduce reliance on a single officer. Proposals have been made in relation to the combined DPO and SIRO roles. These are progressing as part of a Service Reform, linked to the Future of ICT Road to Multi-Source Strategy.	**29/02/2024** (31/12/2023)
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	Service has advised recommendation is complete, pending provision of evidence and satisfactory review by Internal Audit.	**31/12/2023**
SWS	Contract Management	SWS management must seek to ensure full adherence by all providers to the contract management arrangements in place as they return to business-as-usual processes. SWS officers must also review and maintain all documents that are supplied from a provider to ensure that they comply with the current monitoring procedures and that returns are received within the required timescales.	**Medium**	31/08/2023	Following approval of the revised CMF, an updated PSR is now in place and Commissioning staff were provided with training and updated guidance. Updated guidance was also sent to provider organisations. The Commissioning Development team are currently undertaking an audit of provider compliance with the PSR and the outcome and associated learning will be shared with the Commissioning management team in December 2023. Ongoing responsibility for six monthly compliance checks will sit with Commissioning Managers who will report to the Head of Commissioning with key findings shared with the HSCP Senior Management Team on a quarterly basis.	**31/01/2024**

SWS	Contract Management	SWS management should remind staff of the requirement to utilise CMC for managing contracts and thereafter conduct checks to ensure the system is being fully utilised.	**Medium**	31/08/2023	The requirement for accurate CMC recording has been emphasised in recent training delivered to Commissioning staff. Action plans have been put in place to ensure accuracy of data with an analysis of outstanding issues shared with Commissioning Managers in October 2023 to investigate and resolve as appropriate. Audit of progress will take place in early 2024 to ensure meeting timescale of March 2024 for completion of recommendation. Thereafter joint monitoring of CMC recording with HSCP Business Development will take place on a six monthly basis.	**31/03/2024** (31/01/2024)
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	Working with HSCP Business Development, a report of open Service Concern Actions has been circulated to the Commissioning Management team. Open concerns have been categorised on basis of length of time open, to allow prioritisation of action. This action will be repeated on a six monthly basis, aligned to Commissioning performance reports to ensure ongoing accuracy. Further work being undertaken with Business Development colleagues to revise the Service Concern process and recording on CMC. This will involve providing clearer referral routes, updated CMC recording options, and defined processes for investigation and closure of concern referrals. The timescale for this wider development work is March 2024.	**31/03/2024** (31/01/2024)
FS	NDR Legislation Changes	Management should seek clarification from the system provider as to when the system will be updated and thereafter should resume publication of Business Rates Relief recipients on a quarterly basis.	**Medium**	30/09/2023	The system was upgraded in October, and reliefs will be published in due course	**31/01/2024**
NRS	Building Standards	NRS management should conduct a review of all procedures held in relation to the management of Building Standards and ensure that these are up-to-date and reflect current working practices and guidance. Thereafter, these should be appropriately approved and communicated to all relevant staff.	**Medium**	31/10/2023	The Head of Building Standards has recently advised that the review of documentation is complete and evidence for Internal Audit is being gathered. In order to allow some additional time to facilitate this and extension until 31/01/2024 was requested and subsequently approved by Internal Audit.	**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	Public Health have confirmed that they no longer receive cash or cheques as a method of payment, this has been advised to Internal Audit who have requested sight of the current Penalty Notice Template. The Public Health implementation team have been advised of this and a copy of the document will be forwarded as soon as possible. Parking Services have advised that work is ongoing with their area of responsibility and following consultation with the Divisional Director Operations have requested an extension until 31/01/2024 to allow some additional time to complete the required work. This was passed to Internal Audit and subsequently approved.	**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. As a result a further extension till 31/01/2024 has been requested and subsequently approved by Internal Audit in order to allow time for this to be concluded.	**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	Confirmation has been received from the service that due to the complexities of the project this will not be complete by the original stated date. Progress is being made and the service has been trained on the relevant systems, but due to scale and complexity further time is required - an extension to 31 March 2024 has been requested.	**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	Financial monitoring and income recording arrangements will be put in place and will be reflected in procedures. To allow some additional time for this to be finalised a request for an extension until 31/01/2024 was passed to Internal Audit and subsequently approved.	**31/01/2024**