

## APPENDIX A

### REGISTER OF AUDIT RECOMMENDATIONS - 28 APRIL 2025

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
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	Internal audit has confirmed the expectation that systems utilising Pay360 be mapped and assessment made of reconciliations in relation to these systems and Pay360.  Corporate Finance will work with Governance and Change to complete.	<b>30/06/2025</b> (28/02/2025) (31/12/2024) (31/03/2024) (31/05/2023) (28/02/2023) (30/09/2022) (31/03/2022)
CED	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	Partially complete. The Security Action Plan has been finalised and risk acceptance processes have been updated - a recent Internal Audit review of these processes reported positively. Implementation of actions has progressed, with most areas addressed. Significant work was also undertaken 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.	<b>30/06/2025</b> (31/03/2025) (31/12/2024) (31/07/2024) (30/04/2024) (29/02/2024) (31/12/2023) (30/06/2023) (31/12/2022)
CED	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: <ul style="list-style-type: none"> <li>• Outstanding or unresolved complaints.</li> <li>• Key performance indicators and other statistics.</li> <li>• Information on key/significant complaint issues.</li> <li>• Analysis of trends in complaints, including the reason for complaints and potential service improvements.</li> </ul> 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	At this time the Complaints Handling Team continue to work with the current complaints handling system LAGAN, a date has now been agreed with suppliers and service providers for the replacement system GRANICUS which is now expected to go live by February 2026. GRANICUS will provide reports which meet all aspects of this recommendation. The current system (LAGAN) is unable to produce the reports to meet the agreed deliverables of the recommendation. In the meantime, the complaints handling team has risk mitigation processes in place should there be discrepancies that require to be reported to services / ALEOs.	<b>28/02/2026</b> (31/05/2025) (30/09/2024) (31/03/2024) (31/01/2024) (30/09/2023) (31/03/2023) (30/11/2022)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
CED	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.	<b>30/06/2025</b> (31/03/2025) (30/11/2024) (31/07/2024) (30/04/2024) (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)
CED	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.	<b>30/06/2025</b> (31/03/2025) (30/11/2024) (31/07/2024) (30/04/2024) (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)
CED	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. The Council currently operates an alternative approach to that, which is noted by the NRS in their DSA documentation. NRS proposals will require what the Council considers to be 'disproportionate' funding to enable the provision of a security assurance and further dialogue will be required. Given the nature of third party dependancy with this recommendation, it is requested that the implementation date be re-stated to 31 May 2025.	<b>31/05/2025</b> (31/03/2025) (30/09/2024) (31/03/2024) (30/09/2023) (31/03/2023)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
CED	Project Impact Management	<p>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):</p> <ul style="list-style-type: none"> <li>• The ethical risk identification and assessment arrangements that should be adopted when embarking on new technology processes.</li> <li>• When third party engagement (e.g. with staff, trade unions etc.) may be required.</li> <li>• Any approval / risk acceptance processes that are required.</li> <li>• The record keeping requirements for justifying the outcome of ethical assessments.</li> <li>• The monitoring and compliance arrangements relating to the framework.</li> </ul> <p>The DWB's Terms of Reference should also be updated to reflect its role in relation to ethical considerations / unintended consequences.</p>	Medium	31/12/2022	<p>As part of the FICT Change Now Programme, the Digital Workplace (DW) Programme has been re-scoped and re-set, with additional resource allocated to progressing this work. This will address the recommendation.</p> <p>A governance framework has been developed covering all aspects of Digital Workplace, and this has been reviewed by Internal Audit. Launch has been slightly later than planned due to final technical configuration matters that are in progress.</p>	<b>31/07/2025</b> (31/03/2025) (31/12/2024) (30/08/2024) (31/03/2024) (29/02/2024) (30/11/2023) (31/07/2023) (31/03/2023)
FS	Tell Us Once	<p>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.</p> <p>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.</p>	High	31/12/2022	<p>ERO have been working hard to identify data owners and have had various meetings to progress. Conclusion of work is dependent on external stakeholders.</p>	<b>30/04/2025</b> (31/01/2025) (30/06/2024) (29/03/2024) (31/01/2024) (31/05/2023)
CED	ArcGIS Application Audit	<p>The LT should develop administration procedures so that administrator activities, such user access management and account maintenance have been clearly defined.</p> <p>The LT should also develop a formal training program for new users.</p>	Medium	31/01/2023	<p>The Service has confirmed that admin procedures have been developed. This element is considered implemented, pending confirmation by Internal Audit.</p> <p>In relation to detailed training for ArcGIS Pro, separate installation of Pro is progressing and this has been tested within the Location team.</p> <p>Widespread roll out of Pro is dependent on the move to Enterprise. A Business Case has been developed and a request for funding has been made. These discussions are progressing and a decision is anticipated shortly.</p>	<b>30/06/2025</b> (31/03/2025) (30/11/2024) (30/06/2024) (31/05/2024) (31/12/2023) (31/07/2023)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
CED	ArcGIS Application Audit	<p>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.</p> <p>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.</p> <p>The LT should review the permissions granted to users and ensure that these are appropriate to their role. Excess permissions should be removed.</p> <p>The LT should also formalise a policy so that access levels are clearly defined and granted appropriately.</p>	Medium	31/01/2023	<p>The main elements of the recommendation have been confirmed as completed, pending Internal Audit sign off.</p> <p>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. A Business Case has been developed for the move to Enterprise and a request for funding has been made. This is under review.</p>	<b>30/06/2025</b> (31/03/2025) (30/11/2024) (30/06/2024) (31/05/2024) (31/12/2023) (31/07/2023)
CED	Tell Us Once	<p>If wider data sharing is approved, per recommendation 1, appropriate data sharing processes should be put in place so that:</p> <ul style="list-style-type: none"> <li>-All relevant departments are included in the distribution list</li> <li>-Service compliance / performance is monitored.</li> </ul> <p>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.</p>	High	31/03/2023	<p>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. The Council currently operates an alternative approach to that, which is noted by the NRS in their DSA documentation. NRS proposals will require what the Council considers to be 'disproportionate' funding to enable the provision of a security assurance and further dialogue will be required. Given the nature of third party dependency with this recommendation, it is requested that the implementation date be re-stated to 31 May 2025.</p>	<b>31/05/2025</b> (31/03/2025) (30/09/2024) (31/03/2024) (30/09/2023)
FS	Culture	<p>Internal audit should brief CFM senior management on the 3 line of defence model (e.g. via the FSLT).</p> <p>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.</p>	Medium	31/03/2023	<p>Internal Audit are attending CFM Senior Management Team on the 07/05/25 to brief them on the 3 Lines of Defence Model. Risk Workshops will be arranged with a sample of managers.</p>	<b>31/05/2025</b> (31/03/2025) (30/11/2024) (31/05/2024) (31/10/2023) (30/06/2023) (30/04/2023)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
CED	Use of Consultants	<p>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:</p> <ul style="list-style-type: none"> <li>• Circumstances, conditions and justifications to be met before a consultant is appointed; and</li> <li>• A requirement to apply the Scottish Government's "Three-Part-Test" to any consultancy engagement.</li> </ul> <p>Thereafter the procedure should be made available to all staff.</p>	High	31/12/2023	The Use of Consultants process is being undertaken alongside the Agency Workers process recommendation which remains ongoing. Work is progressing on the policy document but has been delayed due to competing resource pressures. It is requested that the implementation date be re-stated to 31 May 2025.	<b>31/05/2025</b> (28/02/2025) (31/07/2024) (31/03/2024)
CED	SAP Priority Lessons Learned	<p>a) The SIIT team should work with CGI and Financial Services to determine and implement appropriate recovery testing arrangements for the SAP database.</p> <p>b) As noted in the 2021/22 and 2022/23 Internal Audit Annual Reports, concerns remain regarding ICT security and disaster recovery arrangements. The SIIT team should determine the ongoing assurances it will require from the Council's IT partners regarding backup and recovery testing of critical systems.</p>	High	30/04/2024	<p>Digital Services has confirmed completion, evidence to be confirmed by Internal Audit.</p> <p>Back up and recovery testing arrangements have been confirmed as part of the FICT project.</p>	<b>31/05/2025</b> (31/03/2025) (31/12/2024)
NRS	Use of Agency Workers	<p>Service management should conduct a review of local procedures in relation to agency engagements and ensure that these are adequately documented and outline the roles &amp; responsibilities of all officers and service areas involved in the process.</p> <p>Management should also ensure that the procedures align with the updated corporate guidance outlined in Recommendation 1. Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff with a reminder of the importance of adhering to the requirements outlined.</p>	High	31/05/2024	Partially complete. NRS have developed local guidance for Agency Workers. As the procedures are required to align with the updated Corporate Guidance, this recommendation can only be partially implemented. To allow time for this Guidance to be updated by Corporate Services, the date of implementation has been extended to 30/06/25.	<b>30/06/2025</b> (31/01/2025) (31/10/2024) (30/09/2024)
FS	Use of Agency Workers	<p>Service management should conduct a review of local procedures in relation to agency engagements and ensure that these are adequately documented and outline the roles &amp; responsibilities of all officers and service areas involved in the process.</p> <p>Management should also ensure that the procedures align with the updated corporate guidance outlined in Recommendation 1. Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff with a reminder of the importance of adhering to the requirements outlined.</p>	High	30/06/2024	Catering and Facilities Management (CFM) are working with Corporate Human Resource (CHR) on Corporate Guidance for Agency Workers and then CFM can align to their procedures.	<b>30/06/2025</b> (31/03/2025) (31/10/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
FS	Use of Agency Workers	Service management should put arrangements in place to ensure that officers adhere to the respective framework in place and where applicable, follow the correct ranking order when recruiting an agency worker. Management should also ensure adherence to the framework is adequately monitored on an ongoing basis. Thereafter, management in conjunction with CPU, should liaise with all relevant agency providers as part of the contract management arrangements in place to ensure all identified issues are addressed and appropriately managed.	High	30/06/2024	Catering and Facilities Management (CFM) are working with Corporate Human Resource (CHR) on Corporate Guidance for Agency Workers and then CFM can align to their procedures.	<b>30/06/2025</b> (31/03/2025) (31/10/2024)
FS	Use of Agency Workers	Service Management should ensure that there are adequate arrangements in place to record and maintain all relevant documentation relating to agency engagements. Thereafter, management should undertake periodic checks to ensure compliance with the agreed arrangements.	Medium	30/06/2024	Catering and Facilities Management (CFM) are working with Corporate Human Resource (CHR) on Corporate Guidance for Agency Workers and then CFM can align to their procedures.	<b>30/06/2025</b> (31/03/2025) (31/10/2024)
CED	Use of Agency Workers	CHR management should conduct a review of the use of agency worker process and update the current corporate guidance to ensure that it is up-to-date and reflective of current working practices. Management should also ensure that the document clearly outlines key requirements, to include the difference between emergency and non-emergency and determine a limit for the length of time an agency worker should be employed. Thereafter, the document should be appropriately approved, regularly reviewed and communicated to all relevant officers with a reminder of the importance of adhering to requirements outlined.	High	31/07/2024	The Use of Agency Workers process is being undertaken alongside the Use of Consultants recommendation which remains ongoing. Work is progressing on the policy document but has been delayed due to competing resource pressures. It is requested that the implementation date be re-stated to 31 May 2025.	<b>31/05/2025</b> (28/02/2025) (31/07/2024)
SWS	Use of Agency Workers	Service management should conduct a review of local procedures in relation to agency engagements and ensure that these are adequately documented and outline the roles & responsibilities of all officers and service areas involved in the process. Management should also ensure that the procedures align with the updated corporate guidance outlined in Recommendation 1. Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff with a reminder of the importance of adhering to the requirements outlined.	High	31/07/2024	The Internal Agency Process was reviewed in April 2024 and updated as a result. Older People Residential and Day Care Services have designed and implemented an internal Agency Working Group, responsible for managing all aspect of agency requirements within the services, including an agreed Agency Framework, and associated process maps, policies and procedures. As these procedures are required to align with the updated Corporate Guidance, this recommendation can only be partially implemented. To allow time for this Guidance to be updated by Corporate Services, the date of implementation has been extended to 31/05/25.	<b>31/05/2025</b> (28/02/2025) (31/10/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
ES	Use of Agency Workers	Service management should conduct a review of local procedures in relation to agency engagements and ensure that these are adequately documented and outline the roles & responsibilities of all officers and service areas involved in the process. Management should also ensure that the procedures align with the updated corporate guidance outlined in Recommendation 1. Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff with a reminder of the importance of adhering to the requirements outlined	High	31/08/2024	ES have developed local guidance for Agency Workers. As the procedures are required to align with the updated Corporate Guidance, this recommendation can only be partially implemented. To allow time for this Guidance to be updated by Corporate Services, the date of implementation has been extended to 30/06/25.	<b>30/06/2025</b> (30/04/2025) (31/10/2024) (31/08/2024)
ES	Use of Agency Workers	Service management should put arrangements in place to ensure that officers adhere to the respective framework in place and where applicable, follow the correct ranking order when recruiting an agency worker. Management should also ensure adherence to the framework is adequately monitored on an ongoing basis. Thereafter, management in conjunction with CPU, should liaise with all relevant agency providers as part of the contract management arrangements in place to ensure all identified issues are addressed and appropriately managed.	High	31/08/2024	Paritally implememented. Further evidence required to support that monitoring adherence to the framework is being conducted and (where required) officers are liaising with the CPU if issues are identified.	<b>30/06/2025</b> (30/04/2025) (31/10/2024) (31/08/2024)
ES	Use of Agency Workers	Service Management should ensure that there are adequate arrangements in place to record and maintain all relevant documentation relating to agency engagements. Thereafter, management should undertake periodic checks to ensure compliance with the agreed arrangements.	Medium	31/08/2024	Paritally implememented. Further evidence to support that perodic checks to ensure compliance with the agreed arrangements are undertaken is still required.	<b>30/06/2025</b> (30/04/2025) (31/10/2024) (31/08/2024)
ES	ParentPay	ES and FS management should review all current ParentPay and Cashless Catering procedures and ensure these are up-to-date and reflect current working practices. Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff, with a reminder of adhering to the requirements outlined.	Medium	31/08/2024	A review of MC23 is underway, however has been delayed due to resourcing challenges. New implemention date of end of June 2025 has ben set.	<b>30/06/2025</b> (28/02/2025) (31/10/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
ES	ParentPay	ES management should review the current arrangements to ensure that a process is developed to capture that all staff have been provided adequate training before they commence using ParentPay. Management should also review the training requirements and processes and put in place appropriate arrangements so that staff have the skills and knowledge necessary. When reviewing the procedures outlined at Recommendation 1, management should ensure that the role & responsibilities of all officers and services are documented	Medium	31/08/2024	A review of MC23 is underway, however has been delayed due to resourcing challenges. New implementation date of end of June 2025 has been set.	<b>30/06/2025</b> (28/02/2025) (31/10/2024)
ES	ParentPay	(i) ES Management should remind all relevant officers of the debt management arrangements in place and that these must be adhered to as directed. Management should also ensure that adequate arrangements are put in place to monitor compliance. (ii) Management should remind relevant officers that members of staff should not be permitted to have debt balances. Management should ensure that current debt balances are recovered. (iii) Management should ensure that all secondary schools confirm a pupil's identity when they do not present their catering card when purchasing a meal.	High	31/08/2024	Partially Complete. Further evidence required to support that staff debt balances found during the audit have been managed and recovered. This has been delayed due to resourcing challenges, therefore new implementation date of 30/06/25 has been set.	<b>30/06/2025</b> (28/02/2025) (31/08/2024)
CED	SAP Priority Lessons Learned	The SIIT team and Financial Services should determine the required archiving arrangements for the SAP database and work with CGI to implement appropriate archiving in a timely manner.	Medium	31/08/2024	Financial Services has raised a request with CGI for an assessment and categorisation of SAP related data and recommended archiving solution. This work will be led by Financial Services and supported by Digital Services, as required.	<b>30/06/2025</b> (31/12/2024)
FS	Procurement Non-Catalogue Spend	Service management should ensure that they retain the reasons for the use of non-catalogue orders and evidence of the agreed price with the supplier. In conjunction with recommendation 2, CPU management should ensure that existing guidance is updated to reflect the requirement that services should retain all appropriate documentation.	Medium	30/09/2024	CFM have updated the processes and have requested a New Generic Mailbox for CFM Governance to be set up.  A shared area has been created in GCC document management system (EDRMS) where emails will be retained for the reasons non-cat orders and evidence of the price agreed with the supplier. A master document will be available as a central point which will be updated by the CFM Admin.  CFM Managers will be emailed out updated processes as soon as CFM get confirmation new shared mailbox for CFM Governance has been setup.	<b>30/05/2025</b> (31/01/2025) (30/09/2024)



Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
ES	Payroll Verification	EDS management should ensure that they:  Monitor and manage the £127,176 overpaid in order that amounts are recovered in full. Remind staff who handle HR/Payroll changes to ensure that these are processed and monitored correctly. Remind managers that they should liaise with CBS to correct any housekeeping errors (e.g. employee status and incorrect job location) identified as part of the verification exercise.	Medium	30/09/2024	Partially complete. EDS are seeking to obtain further confirmation and detail on actual recovery. Due to recourse challenges this has been delayed, therefore a new implementation date of 31/05/25 has been set.	<b>31/05/2025</b> (28/02/2025) (30/09/2024)
ES	Hardware Asset Management (iPads)	EDS Management should define its approach to the recovery and collection of iPad devices, where these have not been returned by school leavers. This should then be communicated and enforced by headteachers across the school estate.  Appropriate action should be taken for devices which are not recoverable so that these are accurately reflected in both the local asset register and Jamf.	Medium	30/09/2024	Additional time required as we are waiting on input from CGI in relation to the two other recommendations made for this review, which is required in the 1st instance. Therefore, request has been made for a new implementation date of 30/06/2025.	<b>30/06/2025</b> (30/09/2024)
CED	Use of Agency Workers	Service management should conduct a review of local procedures in relation to agency engagements and ensure that these are adequately documented and outline the roles & responsibilities of all officers and service areas involved in the process. Management should also ensure that the procedures align with the updated corporate guidance outlined in Recommendation 1. Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff with a reminder of the importance of adhering to the requirements outlined.	High	31/10/2024	Local procedures in respect of Agency Workers have now been developed. The corporate guidance in relation to Agency Workers is subject to being updated (separate recommendation). As these procedures are required to align with the updated Corporate Guidance, this recommendation can only be partially implemented. To allow time for the Corporate Guidance to be updated the date of implementation has been extended to 30/06/25.	<b>30/06/2025</b> (28/02/2025)
FS	ParentPay	ES and FS management should review all current ParentPay and Cashless Catering procedures and ensure these are up-to-date and reflect current working practices. Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff, with a reminder of adhering to the requirements outlined.	Medium	31/10/2024	Corporate Finance has been working with Education to complete the recommendation.	<b>31/05/2025</b> (31/01/2025) (31/10/2024)
CED	IT Currency	The Currency Forum should work with CGI and the relevant Council's Services and ALEO's to develop mitigations for out of support technology and ensure that these are implemented in a timeous manner. Where these require larger scale investment decisions the Currency Forum should continue to feed these into the Corporate Prioritisation List.	High	30/11/2024	Digital Services has confirmed completion, evidence to be reviewed by Internal Audit.	<b>31/05/2025</b> (28/02/2025) (30/11/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
CED	Strategic Risk Mitigation	<p>The Corporate Risk Manager should, as part of its scheduled review in 2024/25, update the RMPF so that a more active approach is taken in relation to risk tolerance and appetite and that, where appropriate, risks can be accepted with proper authority.</p> <p>The Corporate Risk Manager should thereafter notify Services of any revised approaches within the updated RMPF and support their compliance.</p>	Medium	31/12/2024	Due to resourcing challenges the update to the RMPF is now scheduled for completion by December 2025.	<b>31/12/2025</b> (28/02/2025) (30/11/2024)
CED	IT Currency	<p>The SIIT team should liaise with CGI to determine if additional arrangements (alongside NAC) can be applied to assist with the prevention and detection of shadow IT.</p> <p>The SIIT team should develop and issue information to Services which define shadow IT and raise awareness of its risks. This should also clarify the service responsibilities to remind staff and reinforce the need to follow the required processes regarding the use and deployment of new technology.</p>	Medium	31/12/2024	<p>Digital Services has confirmed completion of part (a), pending review of evidence by Internal Audit.</p> <p>Part (b) is in progress though slightly later than planned due to resource priority focus on the Future of Digital and ICT services (FICT) project.</p>	<b>30/06/2025</b> (31/12/2024)
ES	Hardware Asset Management (iPads)	<p>EDS should liaise with CGI and put in place a process to ensure that the Jamf database is properly maintained.</p> <p>Devices that have not logged on the GCC network for a prolonged period of time should be recovered where possible and returned to stock, to minimise the requirement for purchasing additional iPads.</p>	High	31/12/2024	Additional time required as we are waiting on input from CGI to determine most effective route forward. Therefore, request has been made for a new implementation date of 30/06/2025.	<b>30/06/2025</b> (31/12/2024)
ES	Hardware Asset Management (iPads)	<p>EDS management should liaise with CGI to confirm the frequency of Jamf reports and put arrangements in place to ensure that this is complied with thereafter. If a change to MC43 or related procedures is required then they should also be updated.</p> <p>EDS management should thereafter reiterate the requirements of MC43 to headteachers, including the requirement to collect devices from school leavers.</p>	Medium	31/12/2024	Additional time required as we are waiting on input from CGI to determine most effective route forward. Therefore, request has been made for a new implementation date of 30/06/2025.	<b>30/06/2025</b> (31/12/2024)
NRS	NRS Stock Control	<p>Management should regularly review the work instruction document and make the required updates as the stock control process continues to be integrated onto the Alloy system.</p> <p>Management should remind staff of the requirement to follow the most up to date version of the work instruction.</p>	Medium	31/12/2024	A request has been made for an extension until 31/05/25 to allow the implementation of an updated Work Instruction. The draft document is currently out for comment from relevant officers within the service.	<b>31/05/2025</b> 31/03/2025 (31/12/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
NRS	NRS Stock Control	Management should create an action plan for obsolete stock being kept at Blochairn and communicate this with staff. A procedure document should be created for the process of dealing with obsolete stock.	Medium	31/12/2024	A request has been made for an extension until 31/05/25 to allow the implementation of an updated Work Instruction. The draft document is currently out for comment from relevant officers within the service.	<b>31/05/2025</b> 31/03/2025 (31/12/2024)
NRS	NRS Stock Control	Management should work with teams to ensure that picking notes reflect the quantity of bins actually being collected at a single time.	Low	31/12/2024	Partially complete. Further evidence required to demonstrate that picking notes reflect the quantity of bins collected. Implementation date restated to 31/05/2025.	<b>31/05/2025</b> (31/03/2025) (31/12/2024) (31/10/2024)
ES	External Grant Funding	Service management should ensure that all relevant officers are reminded of the importance of effective governance and management in relation to external funding. This should include arrangements for where multiple services are involved in a project, so that responsible managers take cognisance of the overall programme. Service management should ensure grants are appropriately monitored to enable services to fully track the spend and compliance with the terms and conditions of the grant Service management should ensure that for all relevant projects there is an adequate audit trail in place and that documentation is appropriately retained.	Medium	31/12/2024	A review of the current arrangements are currently being undertaken by ES, therefore it has been requested that implementation date be restated as 30/06/25.	<b>30/06/2025</b> (31/12/2024)
ES	External Grant Funding	Service management should remind staff of the importance of consulting with all relevant support officers at the application stage for a grant. Management should ensure this requirement is being adhered to.	Medium	31/12/2024	A review of the current arrangements are currently being undertaken by ES, therefore it has been requested that implementation date be restated as 30/06/25.	<b>30/06/2025</b> (31/12/2024)
ES	External Grant Funding	Service management should remind all project officers of the importance of providing complete project update reports to ensure an accurate reflection of the project is reported.	Medium	31/12/2024	A review of the current arrangements are currently being undertaken by ES, therefore it has been requested that implementation date be restated as 30/06/25.	<b>30/06/2025</b> (31/12/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
CED	Cyber Incident Response Management	The SIIT team should continue to liaise with CGI management to determine whether their testing arrangements can be shared with the Council, so that an adequate level of assurance in relation to cyber incident response can be obtained. Where appropriate (i.e. testing that affects the Council and its Services) the Council should seek to be consulted on and/or involved in CGI's testing exercises.	High	31/01/2025	Digital Services has confirmed completion, evidence to be reviewed by Internal Audit.	<b>31/05/2025</b> (31/01/2025)
CED	Cyber Incident Response Management	The SIIT team should liaise with CGI to obtain assurance that the Security Incident Management Handling Procedure is regularly reviewed.  Contact information (including any associated contract terms) should be kept up to date.  The SIIT team should ensure that relevant procedures (including the GCC CIRP which is under development) are approved by the ISIB prior to implementation.	Medium	28/02/2025	Digital Services has confirmed parts (a) and (b) are complete, pending review of evidence by Internal Audit.  Part (c) is sequential to and dependant upon recommendation 2, which is progressing.	<b>30/06/2025</b> (28/02/2025)
CED	Cyber Incident Response Management	SIIT management should ensure that a GCC CIRP is developed as soon as possible and that this should align with Scottish Government guidance and CGI's procedures.	High	28/02/2025	The CIRP has been drafted and is an extensive document. Stakeholder review is underway and the document is expected to be finalised, and approval sought, in June 2025.	<b>30/06/2025</b> (28/02/2025)
CED	Cyber Incident Response Management	As part of the development of a Council CIRP, the SIIT Team should ensure that the training requirements for officers involved in cyber incident response are clearly outlined.	Medium	28/02/2025	The CIRP has been drafted and is an extensive document. Stakeholder review is underway and the document is expected to be finalised, and approval sought, in June 2025.	<b>30/06/2025</b> (28/02/2025)
NRS	External Grant Funding	Service management should ensure that all relevant officers are reminded of the importance of effective governance and management in relation to external funding. This should include arrangements for where multiple services are involved in a project, so that responsible managers take cognisance of the overall programme.  Service management should ensure grants are appropriately monitored to enable services to fully track the spend and compliance with the terms and conditions of the grant  Service management should ensure that for all relevant projects there is an adequate audit trail in place and that documentation is appropriately retained.	Medium	28/02/2025	A review of the current arrangements are currently being undertaken by NRS, therefore it has been requested that implementation date be restated as 31/05/25.	<b>31/05/2025</b> (28/02/2025)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
NRS	External Grant Funding	Service management should remind staff of the importance of consulting with all relevant support officers at the application stage for a grant. Management should ensure this requirement is being adhered to.	Medium	28/02/2025	A review of the current arrangements are currently being undertaken by NRS, therefore it has been requested that implementation date be restated as 31/05/25.	<b>31/05/2025</b> (28/02/2025)
SWS	Governance Review	Management should ensure that appropriate IAO's are assigned as soon as possible. Thereafter, all IAO's should be advised of their role and responsibilities and complete the "Information Risk and Information Asset Management" GOLD course.	Medium	31/03/2025	The review and restructure of the HSCP at Leadership level, and subsequently the completion of this recommendation, cannot conclude until the current recruitment is complete.	<b>30/09/2025</b> (31/03/2025)
CED	IT Problem Management	The SIIT team should conduct a review of the aged problems to identify if these can be removed (e.g. where satisfactory alternative arrangements are in place). Where legitimate problems remain, the SIIT team should review the process to determine if there is a reason why some cases have not progressed for an extended period of time, particularly those still at the root cause analysis stage.	Medium	31/03/2025	Additional meetings of the Problem Review Board have been held to focus on aged problem records. Four of the nine problems have been closed and three are pending closure. The remaining two are low priority/ low impact matters - work continues towards resolution and these are expected to be closed by the end of June 2025.	<b>30/06/2025</b> (31/03/2025)
NRS	External Grant Funding	Service management should remind all project officers of the importance of providing complete project update reports to ensure an accurate reflection of the project is reported.	Medium	31/03/2025	A review of the current arrangements are currently being undertaken by NRS, therefore it has been requested that implementation date be restated as 31/05/25.	<b>31/05/2025</b> (31/03/2025)
CED	External Grant Funding	Service management should ensure that all relevant officers are reminded of the importance of effective governance and management in relation to external funding. This should include arrangements for where multiple services are involved in a project, so that responsible managers take cognisance of the overall programme. Service management should ensure grants are appropriately monitored to enable services to fully track the spend and compliance with the terms and conditions of the grant Service management should ensure that for all relevant projects there is an adequate audit trail in place and that documentation is appropriately retained.	Medium	31/03/2025	To allow the responsible officer time to issue the note as per the recommendations via both SMT and the agreed Manager's email distribution list, a request for the implementation date to be restated to 30 June 2025 has been made.	<b>30/06/2025</b> (31/03/2025)
CED	External Grant Funding	Service management should remind staff of the importance of consulting with all relevant support officers at the application stage for a grant. Management should ensure this requirement is being adhered to.	Medium	31/03/2025	To allow the responsible officer time to issue the note as per the recommendations via both SMT and the agreed Manager's email distribution list, a request for the implementation date to be restated to 30 June 2025 has been made.	<b>30/06/2025</b> (31/03/2025)

Lead Service	Title	Recommendation	Priority Rating	Original Date Due	Service Comments	Revised Date Due
<b>CED</b>	External Grant Funding	Service management should remind all project officers of the importance of providing complete project update reports to ensure an accurate reflection of the project is reported.	<b>Medium</b>	31/03/2025	To allow the responsible officer time to issue the note as per the recommendations via both SMT and the agreed Manager's email distribution list, a request for the implementation date to be restated to 30 June 2025 has been made.	<b>30/06/2025</b> (31/03/2025)
<b>SWS</b>	LSCMI Application Audit	<p>Management should review the current BCPs in place and ensure they are updated so that staff have appropriate arrangements to follow in the event of an outage.</p> <p>The BCPs should be tested annually, either through tabletop exercise, plan review, or simulation. A lessons learned exercise should be undertaken thereafter (the first of which should take into account the recent extended outage) and should be used to update the BCP.</p>	<b>Medium</b>	01/04/2025	Partially Implemented. To allow the responsible officers to provide the evidence of BCP testing a new implementation date of 30/09/25 has been requested.	<b>30/09/2025</b> (01/04/2025)