

APPENDIX A

REGISTER OF AUDIT RECOMMENDATIONS - 19 DECEMBER 2024

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
NRS	Utilities Management	<p>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.</p> <p>Management should consider the introduction of priorities and associated target dates for conclusion, and measure performance against these.</p> <p>Consideration should be given to a more strategic approach, including addressing consumption at the highest consuming sites.</p> <p>Additionally areas of good practice which are identified through monitoring should be replicated across the estate.</p>	Medium	28/02/2021	<p>Since this audit was undertaken the Carbon Management Query Tracker has been superseded with, a new system having been introduced. This is being used to identify issues around high utilities consumption.</p> <p>Examples of high usage alerts, staff messaging concerning utilities usage and minutes of the Education Estate Planning Board have been shared with Internal Audit to demonstrate that high consumption is being highlighted and steps taken to address the issue, and further discussions are planned over the next few weeks.</p>	31/12/2024 (31/07/2024) (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	<p>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.</p>	High	01/04/2021	<p>Progress has been made in this area with High Usage Alerts and staff messaging being used to raise awareness around Utilities usage. Instances of high usage at specific locations is being highlighted appropriately, in order to further incentivise reduction.</p> <p>A range of evidence to support the progress made has been shared with Internal Audit and the intention is for further discussions in the course of the next few weeks.</p>	31/12/2024 (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	Income Management System Implementation	<p>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.</p>	Medium	31/10/2021	<p>The Council will engage external resource to develop and streamline reconciliation processes as part of the ERP data cleansing and implementation programme. This will be developed on a phased basis given the scale and complexity of the reconciliations across all line of business systems, with a priority given to those that interface with Pay 360.</p>	28/02/2025 (31/12/2024) (31/03/2024) (31/05/2023) (28/02/2023) (30/09/2022) (31/03/2022)

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
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	<p>Partially complete.</p> <p>The Security Action Plan has been finalised and risk acceptance processes have been updated - a recent Internal Audit review of these processes reported positively.</p> <p>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.</p> <p>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.</p>	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	<p>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:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>	Medium	31/05/2022	<p>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 to go live during May / June 2025. 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.</p> <p>It is requested that the implementation date be restated as 31 May 2025.</p>	31/05/2025 (30/09/2024) (31/03/2024) (31/01/2024) (30/09/2023) (31/03/2023) (30/11/2022)
CED	Data Loss Prevention Controls	<p>Recommendation relating to the review of DLP reports.</p> <p>(Detail of recommendation has been removed as original audit report was not reported publicly).</p>	High	30/06/2022	Partially Complete	31/03/2025 (30/11/2024) (31/07/2024) (30/04/2024) (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
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	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 involvement with this recommendation, it is requested that the implementation date be re-stated to 31 March 2025.	31/03/2025 (30/09/2024) (31/03/2024) (30/09/2023) (31/03/2023)
CED	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): <ul style="list-style-type: none"> • 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	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. Officers have progressed work on an ethical framework and this is being included as part of the wider Digital Workplace governance and control framework due to be launched within in the next quarter.	31/03/2025 (31/12/2024) (30/08/2024) (31/03/2024) (29/02/2024) (30/11/2023) (31/07/2023) (31/03/2023)

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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>AERO have now implemented a new process with the Registrar, and this has mitigated some of the risk.</p> <p>Revised date due to the general election and annual canvass operational pressures.</p>	31/01/2025 (30/06/2024) (29/03/2024) (31/01/2024) (31/05/2023)
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"> -all relevant departments are included in the distribution list -Service compliance / performance is monitored. <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 involvement with this recommendation, it is requested that the implementation date be re-stated to 31 March 2025.</p>	31/03/2025 (30/09/2024) (31/03/2024) (30/09/2023)
FS	Catering & Facilities Management - Review of 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>Briefing to be provided as appropriate.</p>	31/03/2025 (30/11/2024) (31/05/2024) (31/10/2023) (30/06/2023) (30/04/2023)
NRS	Cash Office Replacement Arrangements	<p>CED and NRS Management should ensure that an adequate reconciliation process is implemented for all service areas that continue to receive cash payments.</p> <p>Thereafter, details of the new process should be communicated to all relevant staff, with a reminder to adhere to the requirements outlined.</p>	Medium	31/10/2023	<p>The required reconciliation process has also been captured as part of the Parking Income Audit Report and it would appear that both will potentially now be resolved in parallel. Resolution is dependant on significant input from Financial Services. In order to allow additional time for Financial Services to undertake this a request for an extension until 28/02/2025 was submitted to Internal Audit and subsequently approved.</p>	28/02/2025 (30/11/2024) (31/10/2024) (31/05/2024)

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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	Revised date due to the general election and annual canvass operational pressures.	28/02/2025 (31/12/2024) (31/05/2024)
CED	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	On schedule to meet the deadline. Evidence anticipated to be provided during w/c 16 December.	30/12/2024
CED	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: <ul style="list-style-type: none"> • 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	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 28 February 2025	28/02/2025 31/07/2024) (31/03/2024)
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 Net Zero Routemap was considered at committee in November 2024 as anticipated. Following on from this the outputs of the Routemap now require consideration before inclusion in the Climate Plan. With the consultation required, it is envisaged that a Finalised Climate Plan should go to committee by April 2025.	30/04/2025 (31/08/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
NRS	Strategic Asset Management	<p>Property Asset Management must develop a detailed Asset Management Plan (AMP) or alternative delivery document describing how the Council's Land and Property Strategy will be implemented and introduce monitoring regarding performance, including measurable deliverables.</p> <p>Property Asset Management should review the Property and Land Strategy to ensure this is aligned to the current Council strategic plan. Property Asset Management should also consider the appropriate governance forum to review and scrutinise delivery of the strategy (e.g. the NRS SMT and the Contracts and Property Committee).</p> <p>Property Asset Management should consider identifying an Asset Management Champion and review the forums in place to ensure the Council's property estate is being effectively utilised across its departments.</p>	High	30/04/2024	<p>Work on the Asset Management Plan is ongoing with a draft nearing completion. Once the final required information is included the draft will be consulted on with members of the Council Family. It is anticipated that the consultation process will be extensive and will be shared at Property Committee level.</p> <p>A further extension until 30/04/2025 was approved to allow additional time for the recommendation to be progressed through to completion.</p>	30/04/2025 (30/06/2024)
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>In progress, ahead of the implementation date of March 2025.</p> <p>Back up and recovery testing arrangements are being confirmed as part of the FICT project.</p>	31/03/2025 (31/12/2024)
NRS	Use of Agency Workers	<p>Service Management should ensure that there are adequate arrangements in place to record and maintain all relevant documentation relating to agency engagements.</p> <p>Thereafter, management should undertake periodic checks to ensure compliance with the agreed arrangements.</p>	Medium	31/05/2024	<p>As outlined for Rec.1, Non-Frontline Agency Worker procedures including details of records management and monitoring have been passed to Internal Audit for consideration. Work is ongoing to finalise and implement the Frontline Agency Worker procedures, and it is anticipated a copy will be provided to Internal Audit as evidence of compliance by early January 2025.</p>	31/01/2025 (31/10/2024) (30/09/2024)
ES	Project Management & Governance	<p>Service management should ensure that project officers are aware of their obligations to adhere to the principles outlined in the PMT.</p> <p>Management should also remind project officers that Highlight reports must be complete and accurate before submission to the CGO.</p>	Medium	31/05/2024	<p>Partially complete. Evidence of project officers being reminded of their obligations to adhere to PMT and highlight reports should be complete before submission still to be provided.</p>	28/02/2025 (31/05/2024)

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ES	Project Management & Governance	ES management in conjunction with NRS should implement a formal monitoring process to track compliance with funder requirements and records of this should be appropriately retained. All services should consider if a similar monitoring process is required for any projects within their service with have a high level of external funding and complex reporting requirements.	Medium	31/05/2024	Partially complete. Evidence to demonstrate the monitoring arrangements that will be undertaken by ES to ensure they adhere to all of the funders requirements to be provided.	28/02/2025 (31/05/2024)
NRS	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	31/05/2024	A procedure and Practice Guidance Note covering the engagement of Non-Frontline Agency Workers has been developed approved and issued to Internal Audit as evidence of compliance. Frontline Agency Worker procedures are currently being implemented and it is anticipated a copy will be provided to Internal Audit as evidence of compliance by early January 2025.	31/01/2025 (31/10/2024) (30/09/2024)
CED	Governance of IT Service Request Management	The SIIT team should ensure that an entry is added to the Future of ICT (FICT) workplan, for the development of a formally documented survey checking regime / procedure. The procedure should define the parameters for checking (e.g. what gets checked, when and by whom etc.) and should include checks to verify that the IT provider is responding effectively to the survey feedback it receives.	Medium	30/06/2024	Final evidence to be provided.	31/01/2025 (31/12/2024) (30/06/2024)
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 on Agency Workers and then CFM can align to their procedures.	31/03/2025 (31/10/2024)

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FS	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	30/06/2024	Catering and Facilities Management (CFM) are working with Corporate Human Resource (CHR) on Corporate Guidance on Agency Workers and then CFM can align to their procedures.	31/03/2025 (31/10/2024)
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 on Agency Workers and then CFM can align to their procedures.	31/03/2025 (31/10/2024)
NRS	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	31/07/2024	Following the update to the Guidance, work has been ongoing to ensure the revised process is fully implemented, and to provide examples to demonstrate that since the update staff have complied with the requirement to retain the reasons for the use of non-catalogue orders and evidence of the agreed price with the supplier.	31/12/2024 (31/07/2024)
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	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 28 February 2025	28/02/2025 (31/07/2024)

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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 28/02/25.	28/02/2025 (31/10/2024)
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 implemented. Further evidence to support that perodic checks to ensure compliance with the agreed arrangements are undertaken is still required.	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 and is anticipated to be complete by the end of Febraury 2025	28/02/2025 (31/10/2024)
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 and is anticipated to be complete by the end of Febraury 2025	28/02/2025 (31/10/2024)

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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	Partially Complete. Service awaiting the updated corporate guidance in respect of Agency Workers to be finalised and issued to ensure that their local procedures align. In addition, that staff are thereafter made aware of the updated guidance and the requirement to adhere to the requirements outlined.	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	Partially implemented. 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.	30/04/2025 (31/10/2024) (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 assessment was received and approved by the business for delivery on 10 January 2025. It is estimated this will take six months to complete and a detailed plan is being prepared. This work will be led by Financial Services and supported by SIIT as required.	30/06/2025 (31/12/2024)
FS	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	CGI have moved the delivery date to November to afford the opportunity for review and feedback a revised date has been requested to the 31 st December 2024. The issue has been escalated to the Performance and Change Board.	31/12/2024 (30/10/2024)

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ES	ParentPay	ES and CFM management should investigate the circumstances in relation to the adjustments at till" transactions and determine if further action is required. Thereafter, management should ensure that all officers are reminded of the refund and credit procedures in place and that these must be adhered to at all times. ES management should also ensure that adequate monitoring arrangements are developed for refunds and credits and details of these are adequately maintained for audit purposes.	High	31/08/2024	Work is ongoing in relation to this recommendation. Enquires have been made with ParentPay to enquire if a report of credits can be produced to assist officers with the required monitoring arrangements.	28/02/2025 (29/11/2024)
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.	28/02/2025 (31/08/2024)
FS	Procurement Non-Catalogue Spend	CPU management should regularly generate and distribute reports detailing non-catalogue spend to Commodity Owners and Services. Service management should review the reports provided to enable high levels, or patterns of non-catalogue spend, to be identified and appropriate action taken, if required. This review should also include areas where classifications and descriptions are consistently not being entered and/or are being entered incorrectly.	Medium	30/09/2024	CFM provided evidence to confirm that a process for reviewing the monthly non-catalogue spend reports have been developed and rolled out to relevant managers and that the CPU spend reports are being issued to managers as expected. Further evidence required of the steps in the new process of managers to carry out sample checking of non-catalogue spend from the CPU report and any remedial actions taken, e.g. requesting CPU to update the catalogue or further training for PECOS users are currently ongoing.	31/01/2025 (30/09/2024)
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 arranged to meet with a member of the Schools Project Team to help complete recommendation	31/01/2025 (30/09/2024)

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FS	Procurement Non-Catalogue Spend	C&FM management should establish appropriate arrangements to ensure orders under £1,000 are periodically reviewed to enable any trends or unusual spending patterns to be identified and appropriate action taken where necessary.	Medium	30/09/2024	Evidence of CPU Spend reports are being distributed to the relevant CFM managers. Reports require sense checking, and any concerns to be raised. CFM are working on further details with their managers relating to C&FM management establishing appropriate arrangements to periodically review the spend for any unusual trends or spending patterns.	31/01/2025 (30/09/2024)
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.	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	Connected Learning Team will issue regular reports to individual establishments to highlight and address. This will commence in mid January.	31/01/2025 (30/09/2024)
SWS	SWS Establishment Visits	NRS, SWS and EDS management should take steps to remedy the Health & Safety issues identified. Services should ensure that all appropriate risk assessments are in place and that plans are developed so that these are routinely updated.	Medium	30/09/2024	Awaiting Final Health & Safety Risk Assessment Report for Commonwealth House. City Property is currently working on this and HSCP would thereafter have to approve/sign this document off. The date of implementation was therefore extended to 31/12/24 to allow time for this.	31/12/2024 (30/09/2024)
FS	Corporate Review - Leavers Process	Services should remind managers of the importance of ensuring that standard leaver documentation is completed in full for all staff leaving Council employment.	Medium	30/09/2024	Reminder email which has now been issued to the staff involved in processing leavers provided as evidence. Further evidence being reviewed.	31/12/2024 (30/09/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
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	CED have advised that there are no local procedures in place and they follow the corporate guidance for agency workers. This guidance is subject to being updated (separate recommendation), with a planned implementation of 28/02/25. Further information/evidence required to explain why local procedures are not required.	28/02/2025 (31/10/2024)
CED	Use of Agency Workers	Service management should review and update their current arrangements in relation to agency worker payments and ensure that appropriate scrutiny and crosschecking of invoices is adopted. Thereafter, these arrangements should be documented and included as part of their local procedures outlined in Recommendation 2.	High	31/10/2024	Partially Complete. Further evidence in relation to local procedures required before recommendation can be marked as full implemented.	28/02/2025 (31/10/2024)
CED	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	31/10/2024	Partially complete. Evidence to support periodic checks to ensure compliance with agreed arrangements to be provided.	28/02/2025 (31/10/2024)
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	Ongoing. FS are liaising with EDS as required.	31/01/2025 (31/10/2024)
NRS	NRS Stock Control	Officers should ensure that the weekly bin stock report is fully completed, including recording quantities of bins issued and received to arrive at the new total for that week which can be verified during the physical stock count.	Medium	31/10/2024	New staff have recently been appointed and have been made aware of the requirements. Evidence of compliance is now awaited and is anticipated should be provided to Internal Audit by the revised implementation date.	31/12/2024 (31/10/2024)
FS	Corporate Review - Leavers Process	CBS should agree a timescale for the receipt of potential leaver information from CGI and ensure that this is reviewed regularly to identify leavers where the normal process has not been followed.	Medium	31/10/2024	CBS has worked with CGI email communications were provided as evidence. Further evidence is being reviewed.	31/12/2024 (31/10/2024)

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
NRS	NRS Parking Income	NRS management should create procedural documents for reconciling on-street RingGo income and share this with all relevant staff.	Low	31/10/2024	Work to document the required RingGo process is progressing; however, some additional time is required in order to progress this with Financial Services. As a result the implementation team requested consideration of an extension until 28/02/2025, this was subsequently approved by Internal Audit.	28/02/2025 (31/10/2024)
CED	Corporate Review - Strategic Risk Mitigation	<p>a) SWS management should review the mitigating actions listed against each risk and verify that they are being implemented as described or removed as necessary.</p> <p>b) The Head of Information and Data Protection Officer should verify that the mitigating actions outlined for the risk noted are being implemented as described.</p> <p>c) The Corporate Risk Manager should also consider implementing periodic spot checks of the mitigating actions on the Corporate Risk Register, to routinely verify that the recorded actions are being fulfilled.</p>	Medium	30/11/2024	<p>Partial evidence provided.</p> <p>An extension until 28 February 2025 has been requested for part (b) to allow the Head of Information and Data Protection Officer to verify that the mitigating actions outlined for the risk are being implemented.</p>	28/02/2025 (30/11/2024)
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	In progress though slightly later than planned due to resource priority focus on the Future of Digital and ICT services (FICT) project.	28/02/2025 (30/11/2024)