APPENDIX A

REGISTER OF AUDIT
RECOMMENDATIONS - 22
DECEMBER 2025

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date	Revised Implementation Date changes
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	Agreed with Internal Audit as partially complete.

The Council's Security Assurance Service provider will undertake a review of the current security operating control environment which will supersede the outstanding elements. The progress with this will be reviewed in June 2026. | 30/06/2026 | 11 |
| 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:
• 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 | 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. | 28/02/2026 | 8 |
| 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 | 31/01/2026 | 11 |
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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	Work to complete this recommendation remains ongoing. The Data Sharing Agreement (DSA) with National Records Scotland (NRS) requires GCC to have Cyber Essentials which we currently don't have. Contract requirement for CGI to provide it and Responsible Officer has been followed up in repsect of the timescales for this. This has yet to be confirmed. A position paper on Cyber Essentials which sets out what is required has been discussed by CGI and Digital Services, with an approx timescale of 9 months. The Responsible Officer continues to follow up on timescale but based on the information provided a further extension up to June 2026 has been requested.	30/06/2026	7
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): • 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 was re-scoped and re-set, with additional resource allocated to progressing this work. 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. This will be launched in January 2026.	31/01/2026	11
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	DPIA has been complete, however due to resourcing pressures surrounding the boundary review and the publication of the revised register in December ERO have been unable to create a process for receiving and processing the data a revised date has been agreed.	31/01/2026	8

CED	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	This recommendation is dependent on the implementation of recommendation 1, therefore the Responsible Officer has requested a further extension to June 2026.	30/06/2026	6
CED	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	The main elements of the recommendation have been confirmed as completed, pending Internal Audit sign off. 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. It was previously reported that a Business Case had been developed and funding discussions were progressing. These discussions have concluded and funding has been identified. The Business Case has progressed into delivery, with a completion date of March 2026.	31/03/2026	9
CED	ArcGIS Application Audit	The LT should develop administration procedures so that administrator activities, such user access management and account maintenance have been clearly defined. The LT should also develop a formal training program for new users.	Medium	30/06/2023	The Service has confirmed that admin procedures have been developed. In relation to detailed training for ArcGIS Pro, separate installation of Pro is progressing and this has been tested within the Location team. Widespread roll out of Pro is dependent on the move to Enterprise. It was previously reported that a Business Case had been developed and funding discussions were progressing. These discussions have concluded and funding has been identified. The Business Case is now being delivered, with a completion date of March 2026.	31/03/2026	9
CED	SAP Priority Lessons Learned	Recommendation relating to resilience. (Detail of recommendation has been removed as original audit report was not reported publicly).	High	30/04/2024	Assurance has been provided by Digital Services that the recommendation has been implemented. Internal Audit will review evidence to confirm this.	31/01/2026	4

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	Education's policies in relation to Parent Pay are revised on a regular basis; we are in the process of revising MC23 policy with support of The Corporate Finance Budget Unit to ensure they reflect all current Parent Pay processes.	28/02/2026	5
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	Education's policies in relation to Parent Pay are revised on a regular basis; we are in the process of revising MC23 policy with support of The Corporate Finance Budget Unit to ensure they reflect all current Parent Pay processes.	28/02/2026	5
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	Education Services are currently working with Digital Services and CGI to come to an agreement that all legacy devices will be removed from the JAMF system in accordance with the agreed buy-back process. Education met with colleagues in Internal Audit to agree a sample size and revised the approach to take audit recommendations forward.	28/02/2026	4
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	Assurance has been provided by Digital Services that the recommendation has been implemented. Internal Audit will review evidence to confirm this.	31/01/2026	5
CED	Strategic Risk Mitigation	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. The Corporate Risk Manager should thereafter notify Services of any revised approaches within the updated RMPF and support their compliance.	Medium	31/12/2024	Due to resourcing challenges the update to the RMPF is now scheduled for completion by December 2025.	31/12/2025	3

CED	IT Currency	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. 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.	Medium	31/12/2024	Assurance has been provided by Digital Services that the recommendation has been implemented. Internal Audit will review evidence to confirm this.	31/01/2026	4
ES	Hardware Asset Management (iPads)	EDS should liaise with CGI and put in place a process to ensure that the Jamf database is properly maintained. 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.	High	31/12/2024	Education Services are currently working with Digital Services and CGI to come to an agreement that all legacy devices will be removed from the JAMF system in accordance with the agreed buy-back process. Education met with colleagues in Internal Audit to agree a sample size and revised the approach to take audit recommendations forward.	28/02/2026	4
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	Education is working with the budget unit and is awaiting copies of communications issued to establishments to confirm that schools are being appropriately supported throughout the grant application process. All officers are aware of their responsibilities following the grant report being taken to the directorate and there is better compliance in place with checking with the finance team prior to submissions.	31/01/2026	4
CED	Cyber Incident Response Management	Recommendation relating to the review of the Security Incident Management Handling Procedure. (Detail of recommendation has been removed as original audit report was not reported publicly).	Medium	28/02/2025	Partially Implemented - parts (a) and (b) are complete. Part (c) is sequential to and dependant upon recommendation 2, which is progressing.	28/02/2026	4
CED	Cyber Incident Response Management	Recommendation relating to the GCC CIRP. (Detail of recommendation has been removed as original audit report was not reported publicly).	High	28/02/2025	The CIRP has been drafted and is an extensive document. It was previously reported that document was due to be finalised in June 2025. This was unavoidably impacted by external events and was then further updated to reflect lessons learned. It will be finalised in January 2026.	31/01/2026	4
CED	Cyber Incident Response Management	Recommendation relating to the GCC CIRP. (Detail of recommendation has been removed as original audit report was not reported publicly).	Medium	28/02/2025	The CIRP has been drafted and is an extensive document, including training requirements. It was previously reported that document was due to be finalised in June 2025. This was unavoidably impacted by external events and the document was then further updated to reflect lessons learned. It will be finalised in January 2026.	31/01/2026	4

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	On the 25th June 2025 the IJB approved a paper setting out plans for a revised Executive Leadership structure. The process of recruitment in relation to the revised structure has now concluded. The Executive Leadership team will now consider further structural changes at Senior Management level and any impacts from the recruitment to the Executive Team. Completion of this recommendation cannot therefore be completed until changes at Executive and Senior Management level are understood.	31/03/2026	4
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 referenced have been closed and three are pending closure. The remaining two are low priority/ low impact matters - work continues towards resolution, with technical work requested and dependencies on other activity understood and closely monitored.	31/03/2026	4
SWS	LSCMI Application Audit	Recommendation relating to Business Continuity Planning. (Detail of recommendation has been removed as original audit report was not reported publicly).	Medium	01/04/2025	Partially Implemented. Further actions were due to take place in December 2025 and additional evidence will be provided to demonstrate full implementation.	31/01/2026	3
CED	Cyber Incident Response Management	Recommendation relating to the GCC CIRP and Scottish Government readiness assessment. (Detail of recommendation has been removed as original audit report was not reported publicly).	Medium	30/04/2025	Completion is sequential to and dependant upon recommendation 2, which is progressing. It should be noted that recent events have provided a live test of readiness.	28/02/2026	3
ES	Travel Expenses	Management should review the vehicle compliance documentation for employees within Education services who are paid monthly, and submit mileage claims, to ensure that the documentation is reviewed on an annual basis.	Low	30/04/2025	Given the specific nature of Education's workforce, a review of the Scottish Negotiating Committee for Teachers (SNCT) conditions is required to ensure alignment with both national requirements and internal procedures. This review will help ensure that Education's processes for authorising travel and mileage claims are consistent with SNCT conditions and reflect the internal protocols managers are expected to follow. This work is in the process of being undertaken by HR and SMT within Education in response to the recommendations outlined.	28/02/2026	3

ES	Travel Expenses	Management should remind all employees approving and making claims that mileage claims to or from their home address cannot exceed the amount claimable if the same journey had been made to or from their normal place of work.	Medium	31/05/2025	Given the specific nature of Education's workforce, a review of the Scottish Negotiating Committee for Teachers (SNCT) conditions is required to ensure alignment with both national requirements and internal procedures. This review will help ensure that Education's processes for authorising travel and mileage claims are consistent with SNCT conditions and reflect the internal protocols managers are expected to follow. This work is in the process of being undertaken by HR and SMT within Education in response to the recommendations outlined.	28/02/2026	3
ES	Travel Expenses	Management should remind staff of how mileage claims should be completed with an origin and destination entered for each trip and remind authorisers to only approve claims where this has been accurately completed.	Medium	31/05/2025	Given the specific nature of Education's workforce, a review of the Scottish Negotiating Committee for Teachers (SNCT) conditions is required to ensure alignment with both national requirements and internal procedures. This review will help ensure that Education's processes for authorising travel and mileage claims are consistent with SNCT conditions and reflect the internal protocols managers are expected to follow. This work is in the process of being undertaken by HR and SMT within Education in response to the recommendations outlined.	28/02/2026	3
ES	Education Staff Census	EDS should continue to liaise with the SEEMIS Group to seek to obtain more regular access to BI teacher staff reports to support data reconciliation and validation. Thereafter they should ensure the reports are utilised for routine data validation exercises.	High	30/06/2025	Education has submitted a change request via the SEEMiS Governance Board at its meeting in August 2025. The Board advised that any future developments relating to SEEMiS are contingent upon the rollout of the 'Next Generation' platform. Education will provide updates on the outcomes of this review when available.	28/02/2026	3
ES	Debtors (Fees and Charges)	Service Management (for the relevant functions) should conduct a review of local procedures in relation to fees & charging and ensure that these are adequately documented and outline the roles & responsibilities of all officers and service areas involved in the process. 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.	Medium	30/06/2025	The Corporate Finance Budget Unit continue to support Education services and teams in reviewing charging and refund processes. Following a recent change in Finance Manager and ongoing work associated with the 26/27 Budget, Education requires additional time to complete a comprehensive review of these processes to ensure they remain current and compliant. Once this review is complete, relevant officers will be issued with any necessary updates and reminders.	28/02/2026	3

ES	Debtors (Fees and Charges)	Senior Management (for the relevant functions) should conduct a review of their current refund arrangements and ensure that these are updated to demonstrate a clear segregation of duties and that all refunds are formally processed, adequately recorded and actioned in a timely manner. Management should also ensure that these are documented, appropriately approved and circulated to all relevant officers with a reminder of the importance to adhering to the arrangements outlined.	Medium	30/06/2025	The Corporate Finance Budget Unit continue to support Education services and teams in reviewing charging and refund processes. Following a recent change in Finance Manager and ongoing work associated with the 26/27 Budget, Education requires additional time to complete a comprehensive review of these processes to ensure they remain current and compliant. Once this review is complete, relevant officers will be issued with any necessary updates and reminders.	28/02/2026	3
FS	Credit Balance Controls	Service management should update the current monitoring processes to include a more a more granular approach to credit balances and refunds. Management should ensure that the information produced will provide the appropriate data that will allow relevant officers to scrutinise and ensure that credits and refunds have been handled appropriately and in line with procedure.	Medium	30/06/2025	Recommendation is partially implemented as monitoring processes have all been updated and new procedure documents have been provided to relevant staff and managers. Monitoring information will not be available until IT Software update. Software provider has advised that the newest version of Bank Wizard (now crosscore) for cloud customers is scheduled for April 2026.	30/04/2026	2
FS	SAP ERP Roles & Permissions	Management should introduce regular user access reviews for the SAP ERP system. Additionally, management should ensure that the guidance for making changes to SAP accounts and the approved authorisers are up to date.	High	30/06/2025	Financial Services are issuing reports to managers to review user access and have discussed issues removing users with CGI. These have been resolved but continue to be monitored. The user access form is to be updated to reflect changes to approved authorisers.	31/03/2026	1
FS	Housing Repayment Charges	Management should review the current process for the removal of Charges to ensure that all cases are submitted to Legal Services at the appropriate time.	Medium	31/07/2025	Additional time required to due to an ongoing issue and required discussions with CGI.	31/03/2026	3
ES	Groupcall Review	EDS should liaise with the supplier to determine if controls regarding access to the system can be enhanced.	Medium	31/08/2025	Education is working with the supplier to implement further controls within the system, ensuring compliance with GCC's information security policy. Groupcall has confirmed that system updates are scheduled for the first quarter of 2026. Education will update policies and inform establishments once these upgrades are in place.	28/02/2026	1
FS	Housing Repayment Charges	Management should develop procedural documentation for the administration of Repayment Charges. These should be reviewed on a regular basis and shared with all staff involved in the process.	Medium	30/09/2025	Additional time required to due to an ongoing issue and required discussions with CGI.	31/03/2026	1

CED	Council Use of M365	Management should ensure that the arrangements noted in the draft governance framework are approved and implemented. Digital Services should work with services and ALEOs to launch the Digital Workplace Champions Network and provide guidance to relevant networks for approvals of changes to Teams/SharePoint sites. Management should formally document the arrangements for approving services introduced as part of the Digital Workplace Programme that require additional investment.	Medium	30/09/2025	The draft Digital Workplace Governance Framework has been updated and is scheduled for launch in January 2026 as part of wider programme activity.	31/01/2026	1
CED	Council Use of M365	Management should ensure the ongoing discussions with the relevant Managed Service Provider (MSP) to ensure that expectations and process are understood are promptly concluded. The current M365 configuration should be baselined and agreed, following this changes should be approved through the established change management process.	Medium	30/09/2025	The request for M365 permission changes has been submitted and is being implemented.	31/01/2026	1
FS	Catering and Facilities Management Payments	Encore management should ensure that the Insurance Team have a complete record of all safes held within CFM, including the insurance limits to ensure that they are covered by an appropriate insurance policy. Thereafter the safe insurance limits should be reviewed regularly to ensure that they remain appropriate, and any updates provided to the Insurance Team.	High	30/11/2025	Progress has been made and communication between Encore and the Insurance Team to ensure there is a complete record of all safes is ongoing. This requires additional time to ensure it is adequate to allow appropriate insurance coverage.	28/02/2026	1