REGISTER OF AUDIT RECOMMENDATIONS - 27.09.2024

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
NRS	Utilities Management	Management should review the Carbon Management Query Tracker to identify long standing and / or costly issues which have yet to be addressed and update the log and arrange remedial action where necessary. Management should consider the introduction of priorities and associated target dates for conclusion, and measure performance against these. Consideration should be given to a more strategic approach, including addressing consumption at the highest consuming sites. Additionally areas of good practice which are identified through monitoring should be replicated across the estate.	Medium	28/02/2021	The Carbon Management Query Tracker has now been superseded by the Insight System. The intention is that this system will now be used to identify issues for further discussion / investigation around high utilities consumption. Evidence to demonstrate compliance similar to that for rec.1 will now be complied with the intention of providing this by the end of the year. In order to accomodate this the Implementation Team have requested that an extension until the end of the year be considered.	**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	The basis of apportioning and allocating utility costs across Services should be reviewed to find a more equitable and representative method which also incentivises Services to reduce consumption.	High	01/04/2021	A Utilities Management Team has recently been established within NRS. The intention is that this team will use the Insight System to produce reports for circulation to relevant service representatives across the council. Meetings will also be arranged between the Energy Monitoring Officer and service representatives to discuss utilities consumption and any interventions deemed appropriate. Evidence to demonstrate compliance should be complied and provided by the end of the year.	**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	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	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.	**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	Agreed with Internal Audit as 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 although not as swiftly as expected. This has been escalated through the ICT governance structures, resulting in additional senior management focus within CGI. Additional work is also progressing as part of the FICT Road to Multi-Source Strategy and plans are in place to rebaseline the Action Plan to reflect the progress and evolving nature of the security landscape. Further update in December 2024	**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: • 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 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. It is requested that the implementation date be restated as 31 May 2025.	**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	Recommendation relating to the review of DLP reports. *(Detail of recommendation has been removed as original audit report was not reported publicly).*	**High**	30/06/2022	Partially complete.	**30/11/2024** (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 security arrangements for cloud storage. *(Detail of recommendation has been removed as original audit report was not reported publicly).*	High	30/06/2022	Partially complete.	**30/11/2024** (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): • 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, Revised date December 2024	**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	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	AERO have now implemented a new process with the Registrar, and this has mitigated some of the risk. Work is ongoing with to address the residual issue. A revised date is required as a result of the general election and operational pressures from the current annual canvass.	**31/01/2025** (30/06/2024) (29/03/2024) (31/01/2024) (31/05/2023)
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	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)
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	Parts (a), (b) and (c) have been confirmed as completed, pending Internal Audit sign off. Part (d) - the first review of permissions is complete however recording data permissions is an ongoing process and as part of the move to Enterprise, the team will carry out a more thorough data cleanse which may result in further update to permissions or removing the datasets completely. A Business Case has been developed for the move to Enterprise and a request for funding has been made. This is under review and a decision is expected by mid-October 2024. Revised date dependant on Business Case progression/ approval - next update November 2024	**30/11/2024** (30/06/2024) (31/05/2024) (31/12/2023) (31/07/2023)

FS	Catering & Facilities Management - Review of Culture	Internal audit should brief CFM senior management on the 3 line of defence model (e.g. via the FSLT). CFM management should thereafter communicate this within the department to heighten management awareness of the model and to encourage its implementation. This could happen alongside the risk management workshop suggested at #6.	Medium	31/03/2023	Risk workshops are due to commence in the coming months at which point the 3-line of defence model will be communicated to Catering & Facilities Management (CFM) managers.	**30/11/2024** (31/05/2024) (31/10/2023) (30/06/2023) (30/04/2023)
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. This element is considered implemented, pending confirmation by Internal Audit. In relation to detailed training for ArcGIS Pro, separate installation of Pro is progressing and this has been tested within the Location team. Widespread roll out of Pro is dependent on the move to Enterprise. A Business Case has been developed and a request for funding has been made. This is under review and a decision is expected by mid-October 2024. Revised date dependant on Business Case progression/ approval - next update November 2024	**31/12/2024** (29/02/2024) (31/10/2023)
CED	SEPA Cyber Attack Response Plan	(a) SIIT should continue to work with CGI to ensure that the original outputs from the external IT security report are rapidly implemented. (b) SIIT should review the reporting that is made available to the Council's EISB and ICT and Digital Board to ensure that this is conducive to scrutiny and decision making (e.g. summary reports and dashboards). (c) SIIT should consider the value of completing a gap analysis between the SEPA lessons learned report and the actions in Annex C of the Scottish Government's Cyber Resilient Scotland framework against the Council's internal cyber security action plan.	High	31/08/2023	Agreed with Internal Audit as partially complete, with parts (a) and (c) concluded. For part (b), the content and format of reporting continues to evolve and improvements have been noted at the ICT and Digital Board. This will continue to be kept under review and developed.	**30/11/2024** (30/06/2024) (31/03/2024) (31/12/2023)

NRS	Cash Office Replacement Arrangements	CED and NRS Management should ensure that an adequate reconciliation process is implemented for all service areas that continue to receive cash payments. Thereafter, details of the new process should be communicated to all relevant staff, with a reminder to adhere to the requirements outlined.	Medium	31/10/2023	The requirement for an adequate reconciliation process was also recently identified as part of the Parking Income Audit. Going forward the intention is the process for both will be developed in parallel. In order to allow some additional time for this a further extension until 31 October 2024 was requested and subsequently approved by Internal Audit.	**31/10/2024** (31/05/2024)
NRS	Cash Office Replacement Arrangements	NRS management should review relevant documents in use by Bus Lane Enforcement and Licensing to ensure that only the current acceptable payment methods are referenced. Thereafter, management should consider issuing further communication to customers as a reminder that cash payments are not permitted.	Medium	31/10/2023	The Bus Lane Charge Notice and Charge Certificate have now been be re-drafted and have been checked to ensure there is no reference to cash payment options stated on either. Examples to demonstrate compliance will be provided to Internal Audit. In order to allow some time to gather these an extension until 30/09/2024 was requested and subsequently approved by Internal Audit.	**30/09/2024** (31/05/2024)
NRS	Cash Office Replacement Arrangements	NRS Management should put in place appropriate financial monitoring and income recording arrangements for both departments. Thereafter, procedures should be updated to reflect these and communicated to all relevant staff.	Medium	30/11/2023	A representative from the CBS Parking Support Team will be invited to the next Parking Services Financial Monitoring meeting and each appropriate meeting thereafter. With regard to the income recording procedures, consideration of the process and the interaction between the role of CBS / NRS is ongoing. An extension until the end of the year was requested and subsequently approved by Internal Audit in order to allow time for evidence to be compiled.	**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	The ongoing audit is being used to update the Resources Guidelines and Procedures Manual. Although completion of this process is taking longer than originally anticipated, it is expected to greatly improve service outcomes and benefit both new and trainee staff. To demonstrate progress, please find attached some updated procedures which are pending final sign-off. The extension is requested due to a current work backlog and resource issues within the service. - An extension to 30/12/2024 has been requested.	**31/12/2024** (30/06/2024) (31/03/2024)

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: • 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	Strategic Asset Management	Property Asset Management should put in place a formal timescale for completing the review of the governance arrangements for setting property budgets and the financial performance of income generating assets. Property Asset Management should consider whether whole life costing would be appropriate for the Council's property estate.	**Medium**	31/01/2024	The Implementation Team have advised the intention is for the setting of property budgets and the financial performance of income generating assets to form part of the Property Asset Plan being addressed as part of Rec.1 .I Evidence of consideration of a Lifecycle approach has been provided to Internal Audit.	**30/06/2024**
NRS	Carbon Management Governance	NRS Management should review the current Climate Plan and appropriate actions to ensure that where actions are not progressing as planned, new target dates are formally established. Management should also agree a timescale for the completion of the Net Zero Plan and ensure this is subsequently presented to Committee for approval. Following approval, details of the new targets and timescales should be communicated to all relevant staff. NRS Management should consider updating the relevant page on the Council's website to include a link to the annual review of the Climate Plan which provides updates on the progress of the 59 actions.	**High**	31/01/2024	The intention is that the service will take the Net Zero Routemap to committee for consideration in November 2024. Following this the outputs of the Routemap require consideration before including in the Climate Plan. With consultation required, it is now envisaged that a Finalised Climate Plan is likely to go to committee by April 2025. In order to accommodate this a further request to extend the implementation date to 30/04/2025 has been submitted to Internal Audit for consideration.	**30/04/2025** (31/08/2024)

NRS	Strategic Asset Management	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. 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). 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.	**High**	30/04/2024	Work on the Asset Management Plan is ongoing with a draft nearing completion. Once the remaining required information is included the draft will be consulted on across members of the Council Family. As the consultation is likely to be extensive in nature a further extension will be necessary to allow additional time for this recommendation to be progressed through to completion. As a result an extension until 30/04/2025 was requested and subsequently approved by Internal Audit.	**30/04/2025** (30/06/2024)
CED	SAP Priority Lessons Learned	a) The SIIT team should work with CGI and Financial Services to determine and implement appropriate recovery testing arrangements for the SAP database. 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.	**High**	30/04/2024	Back up and recovery testing arrangements are being confirmed as part of the FICT project. Revised date December 2024	**31/12/2024**
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	The development of revised procedures in relation to the use of both Frontline and Non-Frontline agency staff is ongoing. Draft procedures have been prepared and circulated to NRS Snr. Management for consideration and implementation once the final version is approved. In order to allow some additional time to complete this an extension until 31/10/2024 was requested and subsequently approved by Internal Audit.	**31/10/2024** (30/09/2024)

NRS	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	31/05/2024	Arrangements to record and maintain relevant documentation relating to agency staff is ongoing alongside the development of revised procedures. In order to allow some additional time to complete this process an extension until 31/10/2024 was requested and subsequently approved by Internal Audit.	**31/10/2024** (30/09/2024)
ES	Project Management & Governance	Service management should ensure that project officers are aware of their obligations to adhere to the principles outlined in the PMT. Management should also remind project officers that Highlight reports must be complete and accurate before submission to the CGO.	Medium	31/05/2024		
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		
NRS	Project Management & Governance	Service management should ensure that project officers are aware of their obligations to adhere to the principles outlined in the PMT. Management should also remind project officers that Highlight reports must be complete and accurate before submission to the CGO.	Medium	31/05/2024	Fleet Services – Internal Audit have partially accepted the evidence provided confirming the discussions which had taken place between Corp. Gov. and Senior FS and NRS officers; however, have advised that they still require evidence to demonstrate that requirements relating to Project Officer obligations have been met. Following discussions with the implementation team, it was agreed that an extension until 31/09/2024 be requested in order to allow a new post holder to be appointed following the resignation of the current officer. This has been noted by Internal Audit. Consultancy Services - The Head of Service will remind officers of the importance and requirements of the PMT via a service wide email and a specific presentation at the next Practice Wide quarterly meeting.	**30/09/2024**

NRS	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**	17/06/2024	Evidence of a quarterly report issued to Education Services tracking compliance with funder requirements has been provided to Internal Audit as evidence of compliance with the first part of the recommendation. Consideration of the requirement for an NRS monitoring process for externally funded projects was given at the August 2024 NRS Leadership Team meeting. The intention is that a copy of the Agenda / Minutes will be provided to Internal Audit as evidence of compliance as soon as they become available. To allow the minutes to be completed a short extension until 30/09/2024 was requested and subsequently approved.	**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	Work is progressing under the FICT project to define and develop the future operating model of the Council's Intelligent Client Function (currently SIIT). This is vast and complex and the includes all aspects of service management, including customer satisfaction and service desk performance. Revised date December 2024	**31/12/2024**
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 that can then align to CFMs. Revised to 30th November 24.	**30/11/2024**

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	CFM will provide evidence that officers are adhering to the framework and evidence of monitoring framework. CFM will provide evidence of CFM working with CPU to resolve any issues. Revised date required to 31 October 24	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	CFM have been in touch with FS to provide agency reports. CFM will provide evidence of periodic checks to ensure compliance. Revised date required to 31 October 24	31/10/2024
ES	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	31/07/2024	Evidence provided indicating monitoring process for various commodities identified in the SOAR Report. However, management response in report stated that an additional element would be required on the quarterly SOAR by CPU. To date, this has not been available. Further update by November 2024.	30/11/2024
ES	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	The random sampling hasn't taken place as we need the additional part requested in the SOAR report to know what non catalogue spend has taken place to ask some of the AFAs for evidence relating to these orders. This additional element of the report has not yet been provided. All other evidence has been provided. Further update by November 2024.	30/11/2024

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	Work is ongoing to ensure the revised process is fully implemented and to provide examples to demonstrate that since the guidance was updated, 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. To allow sufficient time for this to be completed the implementation team requested an extension until 31/12/2024. This was passed to Internal Audit for consideration and was subsequently approved.	**31/12/2024**
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**
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	Partially implemented. 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. Working Group meets weekly to discuss approval of requested shifts. Further evidence required to close recommendation - meeting arranged between IA and Head of Service to discuss.	**31/10/2024**

SWS	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	31/07/2024	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. Working Group meets weekly to discuss approval of requested shifts. Further evidence required to close recommendation - meeting arranged between IA and Head of Service to discuss.	**31/10/2024**
SWS	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	31/07/2024	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. Working Group meets weekly to discuss approval of requested shifts. Further evidence required to close recommendation - meeting arranged between IA and Head of Service to discuss.	**31/10/2024**
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	Draft procedure awaiting approval at directorate on 04.10.24	**31/10/2024**

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	Draft procedure awaiting approval at directorate on 04.10.24	**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	Draft procedure awaiting approval at directorate on 04.10.24	**31/10/2024**
ES	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**	31/08/2024	Draft procedure awaiting approval at directorate on 04.10.24	**31/10/2024**
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	Corporate Finance teams are currently focussing on Monitoring & Probable Outturn for Period 7. Part of this includes liaison with Banking and ES to review the processes around authorised signatories, school and toy fund accounts. These form part of MC23 and therefore, until this exercise is complete, the review of MC23 cannot be finalised. This is anticipated to be complete by the end of October.	**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	All evidence submitted and accepted. However, above comment also applies.	31/10/2024
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	Confirmation from ParentPay that the transaction is a system mapping entry for payments and free school meals being applied.	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	A bespoke report is required to enable this recommendation to be actioned. This has been requested on a biannual basis. The first one will be in October 2024.	29/11/2024
FS	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	CFM have sent email to Parent Pay requesting further information on confirmation that the transaction is a system mapping entry for payments and free school meals being applied.	29/11/2024

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 timeous 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 is due to be issued by CGI by the end of September 2024 and will then be considered by FInancial Services, and supported by SIIT as required. Revised date December 2024	**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 timeous manner.	**Medium**	31/08/2024	Work continues with CGI to identify a suitable solution. Options for consideration are expected in September 2024. Request for revised date to the 30th October 24.	**30/10/2024**