

APPENDIX A

REGISTER OF AUDIT RECOMMENDATIONS - 11 AUGUST 2025

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date
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 which is now expected to go live by February 2026. GRANICUS will provide reports which meet all aspects of this recommendation.</p> <p>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>28/02/2026 (31/05/2025) (30/09/2024) (31/03/2024) (31/01/2024) (30/09/2023) (31/03/2023) (30/11/2022)</p>
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.	<p>30/09/2025 (30/06/2025) (31/03/2025) (30/11/2024) (31/07/2024) (30/04/2024) (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)</p>

		<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>			Partially Complete.	<p>30/09/2025 (30/06/2025) (31/03/2025) (30/11/2024) (31/07/2024) (30/04/2024) (29/02/2024) (31/10/2023) (31/07/2023) (31/03/2023)</p>
CED	Data Loss Prevention Controls		High	30/06/2022		
		<p>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</p>			<p>Work has progressed within Digital Services in relation to the ICT and cyber security remediation action plan. Internal Audit will review to confirm that the recommendation can be recorded as completed.</p>	<p>30/11/2025 (30/06/2025) (31/03/2025) (31/12/2024) (31/07/2024) (30/04/2024) (29/02/2024) (31/12/2023) (30/06/2023) (31/12/2022)</p>
CED	IT Assurance		High	28/02/2022		

CED	Project Impact Management	<p>The Digital Workforce Board should work with cross-service representatives to define and establish an ethical framework for managing the consequences of new technology deployments. In doing so the group should devise guidance for managers/staff which includes (but not limited to):</p> <ul style="list-style-type: none"> • 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. <p>The DWB's Terms of Reference should also be updated to reflect its role in relation to ethical considerations / unintended consequences.</p>	Medium	31/12/2022	<p>As part of the FICT Change Now Programme, the Digital Workplace (DW) Programme has been re-scoped and re set, with additional resource allocated to progressing this work. This will address the recommendation. A governance framework has been developed covering all aspects of Digital Workplace, and this has been reviewed by Internal Audit. Launch has been slightly later than planned due to final technical configuration matters that are in progress.</p>	<p>30/09/2025 (31/07/2025) (31/03/2025) (31/12/2024) (30/08/2024) (31/03/2024) (29/02/2024) (30/11/2023) (31/07/2023) (31/03/2023)</p>
CED	Tell Us Once	<p>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.</p>	High	01/11/2022	<p>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 respect 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.</p>	<p>30/06/2026 (31/05/2025) (31/03/2025) (30/09/2024) (31/03/2024) (30/09/2023) (31/03/2023)</p>

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>This recommendation is dependent on the implementation of recommendation 1, therefore the Responsible Officer has requested a further extension to June 2026.</p>	<p>30/06/2026 (31/05/2025) (31/03/2025) (30/09/2024) (31/03/2024) (30/09/2023)</p>
FS	Tell Us Once	<p>The Registrars should ensure that a suitable process is put in place so that all deaths are reported to the Electoral Registrations Office (ERO) and Council Tax in a timely manner, following notification. Appropriate monitoring should also take place to ensure that processes are adhered to.</p> <p>The ERO should undertake a data cleanse exercise to ensure that all relevant deaths reported have been removed from the Register and it is as up to date as possible.</p>	High	31/12/2022	<p>ERO have been working hard to identify data owners and have had various meetings to progress. Conclusion of work is dependent on external stakeholders.</p>	<p>30/09/2025 (30/04/2025) (31/01/2025) (30/06/2024) (29/03/2024) (31/01/2024) (31/05/2023)</p>
CED	ArcGIS Application Audit	<p>The LT should develop administration procedures so that administrator activities, such user access management and account maintenance have been clearly defined.</p> <p>The LT should also develop a formal training program for new users.</p>	Medium	30/06/2023	<p>The Service has confirmed that admin procedures have been developed. This element is considered implemented, pending confirmation by Internal Audit.</p> <p>In relation to detailed training for ArcGIS Pro, separate installation of Pro is progressing and this has been tested within the Location team.</p> <p>Widespread roll out of Pro is dependent on the move to Enterprise. 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 will now proceed through the approvals process and, if approved, progress into delivery.</p>	<p>30/09/2025 (30/06/2025) (31/03/2025) (30/11/2024) (30/06/2024) (31/05/2024) (31/12/2023) (31/07/2023)</p>

CED	ArcGIS Application Audit	<p>The LT should liaise with CGI to ensure that an up to date, system generated, list of ArcGIS users can be obtained. Thereafter this should be reviewed periodically (e.g. annually) by the system owner (or relevant delegate) to verify that all users are current employees and authorised to access the system.</p> <p>The system owner should ensure that a suitable process is put in place for notifying the LT when staff leave the Council or no longer require system access, so that this can be removed in a timeous manner.</p> <p>The LT should review the permissions granted to users and ensure that these are appropriate to their role. Excess permissions should be removed.</p> <p>The LT should also formalise a policy so that access levels are clearly defined and granted appropriately.</p>	Medium	31/03/2023	<p>The main elements of the recommendation have been confirmed as completed, pending Internal Audit sign off.</p> <p>The first review of permissions is complete however recording data permissions is an ongoing process and as part of the move to Enterprise, the team will carry out a more thorough data cleanse which may result in further update to permissions or removing the datasets completely. 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 will now porceed through the approvals process and, if approved, progress into delivery</p>	30/09/2025 (30/06/2025) (31/03/2025) (30/11/2024) (30/06/2024) (31/05/2024) (31/12/2023) (31/07/2023)
CED	Strategic Risk Mitigation	<p>The Corporate Risk Manager should, as part of its scheduled review in 2024/25, update the RMPF so that a more active approach is taken in relation to risk tolerance and appetite and that, where appropriate, risks can be accepted with proper authority.</p> <p>The Corporate Risk Manager should thereafter notify Services of any revised approaches within the updated RMPF and support their compliance.</p>	Medium	31/12/2024	<p>Due to resourcing challenges the update to the RMPF is now scheduled for completion by December 2025.</p>	31/12/2025 (28/02/2025) (30/11/2024)
ES	ParentPay	<p>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.</p> <p>Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff, with a reminder of adhering to the requirements outlined.</p>	Medium	31/08/2024	<p>A review of MC23 is underway, however has been delayed due to a change in Finance Managers. New implementation date of end of October 2025 has been set.</p>	31/10/2025 (30/06/2025) (28/02/2025) (31/10/2024)

ES	ParentPay	<p>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.</p> <p>Management should also review the training requirements and processes and put in place appropriate arrangements so that staff have the skills and knowledge necessary.</p> <p>When reviewing the procedures outlined at Recommendation 1, management should ensure that the role & responsibilities of all officers and services are documented</p>	Medium	31/08/2024	<p>A review of MC23 is underway, however has been delayed due to a change in Finance Managers. New implementation date of end of October 2025 has been set.</p>	<p>31/10/2025 (30/06/2025) (28/02/2025) (31/10/2024)</p>
CED	SAP Priority Lessons Learned	<p>Recommendation relating to resilience.</p> <p>(Detail of recommendation has been removed as original audit report was not reported publicly).</p>	High	30/04/2024	<p>Internal Audit are reviewing the actions taken to determine if the recommendation has been fully implemented.</p>	<p>30/09/2025 (30/06/2025) (31/12/2024)</p>
CED	IT Currency	<p>The SIIT team should liaise with CGI to determine if additional arrangements (alongside NAC) can be applied to assist with the prevention and detection of shadow IT.</p> <p>The SIIT team should develop and issue information to Services which define shadow IT and raise awareness of its risks. This should also clarify the service responsibilities to remind staff and reinforce the need to follow the required processes regarding the use and deployment of new technology.</p>	Medium	31/12/2024	<p>Partially Implemented - Digital Services have provided the guidance available to Services regarding third party and hosted services. IA have requested additional evidence regarding the consideration of additional arrangements to assist with the prevention and detection of shadow IT.</p>	<p>31/10/2025 (30/06/2025) (31/12/2024)</p>
CED	IT Currency	<p>The SIIT team should determine their requirements, taking into account current best practice, for the Council's CMDB as part of the FICT project.</p> <p>The SIIT team should also liaise with CGI regarding the relevant fields that are not always completed in the CMDB and applications extracts to understand the implications of these and, where appropriate, ensure that these are updated.</p>	Medium	30/04/2025	<p>Partially Implemented - Digital Services have provided the Project Initiation Document for the CMBD uplift and integration with the IT Service Management system. IA have requested additional evidence regarding the status of the project and the uplifted CMDB.</p>	<p>31/10/2025 (30/04/2025)</p>
CED	IT Currency	<p>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.</p>	High	30/11/2024	<p>Partially Implemented - Digital Services have provided the approved Project Initiation Document for the Application Service Operating Model Transition and Currency Service. IA have requested additional evidence regarding the currency reporting and monitoring.</p>	<p>31/10/2025 (31/05/2025) (28/02/2025) (30/11/2024)</p>

CED	IT Currency	The SIIT team should develop appropriate KPIs or alternative formal monitoring and accountability arrangements relating to IT currency. Additionally, the SIIT team should determine, and formally agree, the IT currency reporting required from its IT partners, as part of the Future of Digital and ICT Services (FICT) project.	Medium	30/04/2025	Partially Implemented - Digital Services have provided the approved Project Initiation Document for the Application Service Operating Model Transition and Currency Service. IA have requested additional evidence regarding the currency reporting and monitoring.	31/10/2025 (30/04/2025)
SWS	Governance Review	Management should ensure that appropriate IAO's are assigned as soon as possible. Thereafter, all IAO's should be advised of their role and responsibilities and complete the "Information Risk and Information Asset Management" GOLD course.	Medium	31/03/2025	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 is underway and will conclude during the Summer months. Following this process the revised Executive Leadership Team will consider further structural changes at Senior Mgt 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 Mgt level are understood.	31/12/2025 (30/09/2025) (31/03/2025)
ES	Hardware Asset Management	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	As part of the ongoing iPad refresh programme, all legacy devices will be removed from the JAMF system in accordance with the agreed buy-back process. To support audit requirements, Education has requested guidance from Internal Audit on the appropriate sample size needed to evidence that schools have submitted their JAMF reports and that the corresponding assets have been removed from the system. A meeting has been arranged between Education colleagues and Internal Audit to agree the approach and take this forward.	31/10/2025 (30/06/2025) (31/12/2024)
ES	Hardware Asset Management	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	As part of the ongoing iPad refresh programme, all legacy devices will be removed from the JAMF system in accordance with the agreed buy-back process. To support audit requirements, Education has requested guidance from Internal Audit on the appropriate sample size needed to evidence that schools have submitted their JAMF reports and that the corresponding assets have been removed from the system. A meeting has been arranged between Education colleagues and Internal Audit to agree the approach and take this forward.	31/10/2025 (30/06/2025) (30/09/2024)

NRS	Stock Control	Management should work with teams to ensure that picking notes reflect the quantity of bins actually being collected at a single time.	Low	31/12/2024	Work is ongoing within NRS to demonstrate that picking notes are now being reconciled to the number of bins collected. Extension to 30 September 25 has been set.	30/09/2025 (31/05/2025) (31/03/2025) (31/12/2024) (31/10/2024)
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. Digital Services has confirmed parts (a) and (b) are complete, pending review of evidence by Internal Audit. Part (c) is sequential to and dependant upon recommendation 2, which is progressing. Revised date of 30 September 2025 requested.	30/09/2025 (30/06/2025) (28/02/2025)
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 has unavoidably been impacted by recent events and the document is being updated to reflect lessons learned and is being advanced as a priority, and now expected to be finalised in September 2025.	30/09/2025 (30/06/2025) (28/02/2025)
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. Revised date of 31 October 2025 requested.	31/10/2025 (30/04/2025)
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 has unavoidably been impacted by recent events and the document is being updated to reflect lessons learned and is being advanced as a priority, and now expected to be finalised in September 2025.	30/09/2025 (30/06/2025) (28/02/2025)

SWS	LSCMI Application Audit	<p>Recommendation relating to Business Continuity Planning.</p> <p>(Detail of recommendation has been removed as original audit report was not reported publicly).</p>	Medium	01/04/2025	Partially Implemented. To allow the responsible officers to provide the additional evidence to demonstrate full implementation.	30/09/2025 (01/04/2025)
CED	IT Problem Management	The SIIT team should conduct a review of the aged problems to identify if these can be removed (e.g. where satisfactory alternative arrangements are in place). Where legitimate problems remain, the SIIT team should review the process to determine if there is a reason why some cases have not progressed for an extended period of time, particularly those still at the root cause analysis stage.	Medium	31/03/2025	Additional meetings of the Problem Review Board have been held to focus on aged problem records. Four of the nine problems 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.	31/10/2025 (30/06/2025) (31/03/2025)
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 has provided Internal Audit with evidence of the grants schedule and its associated monitoring processes for the financial year 2024/25. The next grants report and schedule will be submitted to the Education Budget Directorate in September 2025, covering the financial year 2025/26. Due to delays in receiving grant notifications from the Scottish Government, Education has experienced challenges in reporting full funding allocations to date. Heads of Service and Directorate members will be reminded of grant compliance procedures, including the importance of engaging with relevant support officers at the application stage of any grant funding process.	31/10/2025 (30/06/2025) (31/12/2024)

NRS	External Grant Funding	Service management should ensure that all relevant officers are reminded of the importance of effective governance and management in relation to external funding. This should include arrangements for where multiple services are involved in a project, so that responsible managers take cognisance of the overall programme. Service management should ensure grants are appropriately monitored to enable services to fully track the spend and compliance with the terms and conditions of the grant Service management should ensure that for all relevant projects there is an adequate audit trail in place and that documentation is appropriately retained.	Medium	28/02/2025	A review of the historical procedures is currently being undertaken. NRS management have discussed the progress of this recommendation with Internal Audit to ensure that appropriate evidence is provided, and an extension until the 30th September 25 was agreed.	30/09/2025 (31/05/2025) (28/02/2025)
NRS	External Grant Funding	Service management should remind staff of the importance of consulting with all relevant support officers at the application stage for a grant. Management should ensure this requirement is being adhered to.	Medium	28/02/2025	A review of the historical procedures is currently being undertaken. NRS management have discussed the progress of this recommendation with Internal Audit to ensure that appropriate evidence is provided, and an extension until the 30th September 25 was agreed.	30/09/2025 (31/05/2025) (28/02/2025)
NRS	External Grant Funding	Service management should remind all project officers of the importance of providing complete project update reports to ensure an accurate reflection of the project is reported.	Medium	31/03/2025	A review of the historical procedures is currently being undertaken. NRS management have discussed the progress of this recommendation with Internal Audit to ensure that appropriate evidence is provided, and an extension until the 30th September 25 was agreed.	30/09/2025 (31/05/2025) (28/02/2025)
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 confirmed that a change request has been submitted 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. It was agreed that an ongoing review will be undertaken to assess the future direction of SEEMIS. Education will provide updates on the outcomes of this review when available.	31/12/2025 (30/06/2025)
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, FS have requested a new implementation date of 30th September 2025.	30/09/2025 (31/07/2025)

ES	Fees and Charges	<p>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.</p> <p>Thereafter, these should be appropriately approved, regularly reviewed and communicated to all relevant staff with a reminder of the importance of adhering to the requirements outlined</p>	Medium	30/06/2025	<p>The Corporate Finance and Budget Unit continues to support Education services and teams in reviewing charging and refund processes. Following a recent change in Finance Manager, 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.</p>	<p>31/10/2025 (30/06/2025)</p>
ES	Fees and Charges	<p>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.</p>	Medium	30/06/2025	<p>The Corporate Finance and Budget Unit continues to support Education services and teams in reviewing charging and refund processes. Following a recent change in Finance Manager, 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.</p>	<p>31/10/2025 (30/06/2025)</p>
NRS	Alloy Application Audit	<p>NRS management should review the current BCP in place to ensure that staff have appropriate arrangements to follow in the event of an outage that prevents access to the data in Alloy or updates from the Granicus system. Information regarding the backup and disaster recovery arrangements by the supplier should be obtained by NRS.</p> <p>The BCP should be tested annually and a lessons learned exercise undertaken to update the BCP as necessary.</p>	Medium	30/06/2025	<p>Work to address this recommendation is underway within NRS, however further time is required to allow the appropriate evidence to be supplied. Extension to the 30th September 25 requested.</p>	<p>30/09/2025 (30/06/2025)</p>

NRS	Alloy Application Audit	<p>NRS management should consider if the current arrangements regarding user access management are appropriate including shared accounts, password configurations, and requiring MFA. If the decision is made to tolerate the risk, this should be formally documented.</p> <p>NRS management should also introduce regular user access reviews to ensure access rights that are no longer necessary are removed from the system.</p> <p>NRS management should ensure that the number of licences remain appropriate, and the Council is not under licensed or paying for licences that are not required.</p>	Medium	30/06/2025	<p>Work to address this recommendation is underway within NRS, however further time is required to allow the appropriate evidence to be supplied. Extension to the 30th September 25 requested.</p>	<p>30/09/2025 (30/06/2025)</p>
NRS	Alloy Application Audit	<p>NRS management should agree the arrangements for archiving and deleting data held within the Alloy system and ensure that these are implemented.</p>	Low	30/06/2025	<p>Work to address this recommendation is underway within NRS, however further time is required to allow the appropriate evidence to be supplied. Extension to the 30th September 25 requested.</p>	<p>30/09/2025 (30/06/2025)</p>
ES	Travel Expenses	<p>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.</p>	Medium	31/05/2025	<p>Education has sought guidance from the Executive Compliance Unit regarding the corporate approach to travel expenses and vehicle compliance. 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 being undertaken in response to the recommendations outlined in the recent Finance and Audit Scrutiny Committee report.</p>	<p>31/10/2025 (31/05/2025)</p>

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	Education has sought guidance from the Executive Compliance Unit regarding the corporate approach to travel expenses and vehicle compliance. 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 being undertaken in response to the recommendations outlined in the recent Finance and Audit Scrutiny Committee report.	31/10/2025 (31/05/2025)
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	Education has sought guidance from the Executive Compliance Unit regarding the corporate approach to travel expenses and vehicle compliance. 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 being undertaken in response to the recommendations outlined in the recent Finance and Audit Scrutiny Committee report.	31/10/2025 (30/04/2025)
ES	Groupcall	EDS should continue to liaise with the supplier to ensure that the historical users are removed from the Groupcall system as soon as possible. EDS should also introduce sample checking of users within establishments to ensure leavers have been removed in a timely manner.	Medium	31/07/2025	Partially implemented. Work to demonstrate that officer have commenced sample checking of users within establishments is underway.	31/12/2025 (31/07/2025)

FS	Credit Balance Controls	<p>Service management should update the current monitoring processes to include a more a more granular approach to credit balances and refunds.</p> <p>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.</p>	Medium	30/06/2025	<p>Partially implemented. Due to IT Software not being available for the update of the monitoring information until the end of the year a new implementation date has been set to 31st December 2025.</p>	<p>31/12/2025 (30/06/2025)</p>
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