

REGISTER OF AUDIT RECOMMENDATIONS - 28 MAY 2026

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date	Revised Implementation 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	<p>Partially complete. The Security Action Plan was finalised in 2022; with most actions implemented, and risk acceptance processes updated. Significant work was also undertaken as part of the FICT Road to Multi-Source Strategy and enhancements have been made to the Council's security requirements and technical controls.</p> <p>The Council has appointed an external Security Assurance Services provider, who are undertaking a review of the security control environment and will identify any recommended improvement actions, reflecting the actions taken to date and the fast-evolving nature of the security landscape. It is anticipated that this recommendation will be superseded once the results of this review have been provided.</p>	30/09/2026	11
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>Our new complaints management system, Granicus, went live in the middle of last month. It will significantly improve the quality of management information generated around complaints. Reporting should be functional within a few weeks. Partially implemented. Work between IA and CED is ongoing to implement the recommendation in full.</p>	31/07/2026	10
CED	Corporate Review - 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.	30/06/2026	13
CED	Corporate Review - 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.	30/06/2026	13

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CED	Corporate Review - 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 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.	30/06/2026	7
FS	Corporate Review - 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	Data Protection Impact Assessment has been complete, Progress has been impacted by election work, and it is now anticipated that this will be completed by the end of September 2026.	30/09/2026	10
CED	Corporate Review - 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 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. 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. Following approval of the Business Case, the delivery date for the move to Enterprise is December 2026.	31/12/2026	10

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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	30/06/2023	<p>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. Following approval of the Business Case, the delivery date for the move to Enterprise is December 2026.</p>	31/12/2026	10
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. 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>Officers are in the process of revising MC23 policy with support of The Corporate Finance and Budget Unit to ensure they reflect all current Parent Pay processes. Due to year-end demands and resourcing pressures, the team has experienced delays in completing this work. This work was also delayed through the ERP implementation.</p>	30/06/2026	6
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. 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</p>	Medium	31/08/2024	<p>Officers are in the process of revising MC23 policy with support of The Corporate Finance and Budget Unit to ensure they reflect all current Parent Pay processes. Due to year-end demands and resourcing pressures, the team has experienced delays in completing this work. This work was also delayed through the ERP implementation.</p>	30/06/2026	6
ES	Hardware Asset Management (iPads)	<p>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.</p> <p>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.</p>	Medium	30/09/2024	<p>The Connected Learning Team are continuing to work with CGI on a service improvement to enhance the manual process to digital to strengthen the controls and ensure JAMF database is properly maintained.</p> <p>The QR ocde check in application has been through an initial stage of testing and is now being rolled out to 2 secondaries and a primary as a further pilot. The application required to be published on the Apple Store to enable pull down by all users.</p> <p>As part of the iPad refresh there are further validation steps around ensuring that legacy devices are removed from JAMF. This has required approval through the Digital Services board.</p>	31/08/2026	5

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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>Assurance has been provided by Digital Services that the recommendation has been implemented. Internal Audit has requested one additional piece of evidence and will be able to mark this recommendation as complete once this has been provided.</p>	30/06/2026	6
ES	Hardware Asset Management (iPads)	<p>EDS should liaise with CGI and put in place a process to ensure that the Jamf database is properly maintained.</p> <p>Devices that have not logged on the GCC network for a prolonged period of time should be recovered where possible and returned to stock, to minimise the requirement for purchasing additional iPads.</p>	High	31/12/2024	<p>The Connected Learning Team are continuing to work with CGI on a service improvement to enhance the manual process to digital to strengthen the controls and ensure JAMF database is properly maintained.</p> <p>The QR code check in application has been through an initial stage of testing and is now being rolled out to 2 secondaries and a primary as a further pilot. The application required to be published on the Apple Store to enable pull down by all users.</p> <p>As part of the iPad refresh there are further validation steps around ensuring that legacy devices are removed from JAMF. This has required approval through the Digital Services board.</p>	31/08/2026	5
SWS	Governance Review	<p>Management should ensure that appropriate IAO's are assigned as soon as possible.</p> <p>Thereafter, all IAO's should be advised of their role and responsibilities and complete the "Information Risk and Information Asset Management" GOLD course.</p>	Medium	31/03/2025	<p>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.</p> <p>Completion of this recommendation cannot therefore be completed until changes at Executive and Senior Management level are understood. Agreement with Internal Audit that the date is now extended to 30 June 2026.</p>	30/06/2026	5
CED	Corporate Review - IT Problem Management	<p>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.</p>	Medium	31/03/2025	<p>Assurance has been provided by Digital Services that the recommendation has been implemented. Internal Audit has requested additional evidence and will be able to mark this recommendation as complete once this has been provided.</p>	30/06/2026	5
CED	Cyber Incident Response Management	<p>Recommendation relating to the GCC CIRP and Scottish Government readiness assessment.</p> <p>(Detail of recommendation has been removed as original audit report was not reported publicly).</p>	Medium	30/04/2025	<p>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. Cyber incident test exercises were undertaken with the Corporate Leadership Team and the Business Continuity Community on 27 May 2026.</p>	31/07/2026	5

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ES	Corporate Review - 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	This work is currently being progressed by HR and the Education SMT in response to the recommendations outlined. Competing priorities, including work relating to equal pay, have resulted in delays to the planned completion timeline.	31/08/2026	4
ES	Corporate Review - 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	This work is currently being progressed by HR and the Education SMT in response to the recommendations outlined. Competing priorities, including work relating to equal pay, have resulted in delays to the planned completion timeline.	31/08/2026	4
ES	Corporate Review - 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	This work is currently being progressed by HR and the Education SMT in response to the recommendations outlined. Competing priorities, including work relating to equal pay, have resulted in delays to the planned completion timeline.	31/08/2026	4
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	Partially implemented. Work between IA and ES is ongoing to implement the recommendation in full.	30/06/2026	4
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	Partially implemented. Work between IA and ES is ongoing to implement the recommendation in full.	30/06/2026	4
FS	Credit Balance Controls	Service management should update the current monitoring processes to include 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. Investigating options to utilise Paypoint facility and any offering from Royal Bank of Scotland to allow name/account matching is ongoing. An extension to the end of June 2026 is required to enable officers to complete this work.	30/06/2026	3

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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	Work is progressing with CGI and NRS in relation to UAT and workshops. Revised timescales indicate a go live date mid-June 2026, with the project due to close end June 2026.	30/06/2026	5
ES	Groupcall Review	EDS should liaise with the supplier to determine if controls regarding access to the system can be enhanced, for example using MFA.	Medium	31/08/2025	VentureEd Solutions have secured internal approval to begin this project. They plan to start work over the summer holidays and aim to complete it before the new academic session in August 2026, subject to other priorities. Staff will be supported through a simple sign-in process, including setting up an additional security step on first login. An extension is therefore requested until September 2026 to allow for full completion.	30/09/2026	3
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	Work is progressing with CGI and NRS in relation to UAT and workshops. Revised timescales indicate a go live date mid-June 2026, with the project due to close end June 2026.	30/06/2026	3
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	Assurance has been provided by Digital Services that the recommendation has been implemented. Internal Audit has requested additional evidence and will be able to mark this recommendation as complete once this has been provided.	30/06/2026	2
CED	Risk Management Compliance	The Corporate Risk Manager should, as part of the ongoing review to the RMPF, ensure it is updated to reflect the requirement for Risk Owners to actively manage risks which are to be treated and an appropriate process is in place for accepting risks which are to be tolerated, transferred or terminated. Thereafter all Services should be briefed on the requirements of the updated Policy, either through the Risk Management Forum and / or briefings at Service Leadership team meetings. Any training for risk owners should also be provided following any required updates. The Corporate Risk Manager should continue to monitor compliance with the framework once the revisions have been published.	High	31/12/2025	At present, we are not able to evidence an updated RMPF for this recommendation. This is primarily due to a change in our approach to how the RMPF will be structured and updated. Specifically: - We are prioritising the development of the Risk Appetite and Policy Statement, which will become the foundation of the revised RMPF.- We have begun developing guidance documents (e.g., on updating risks and creating action plans for risk treatment) that will sit alongside the RMPF and support consistent implementation across Services.	31/12/2026	1
NRS	Performance Management	Management should: <ul style="list-style-type: none"> Review and update the current arrangements to ensure that a robust audit trail is in place to demonstrate the link between the RAG colour coding, discussions held at the performance meetings and actions identified and taken to address areas of concern, underperformance, and closure of actions on the action log. Ensure that the RAG status indicators are re-instated to the SMT reports following the completion of the review process. 	Medium	31/12/2025	There has been a transfer of responsibility for the oversight of the performance reporting data which has resulted in a delay taking this forward. Management are expected to meet in July to agree arrangements to address the areas noted in the recommendation. A revised implementation date of 31st July 2026 has been requested.	31/07/2026	2

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SWS	Payroll Verification	<p>HSCP senior management should remind managers:</p> <p>To submit details of changes to employee's details, including working patterns and hours, to HSCP HR in a timeous manner in order that these can be forwarded to CBS and acted on.</p> <p>Of their responsibilities in relation to managing and recording maternity leave, this should include ensuring that the relevant paperwork is submitted to CBS to allow for any pay adjustments to be made.</p> <p>That any overpayments should be actioned immediately to assist in the recovery process.</p> <p>Senior management should consider whether additional training is required to ensure that managers are fully equipped to deal with payroll related matters.</p>	Medium	31/01/2026	Partially implemented. Comms have been sent out regarding the leavers process. Further communication is due to be issued to management regarding managing wellbeing and attendance. Extension to the end of June has been requested to enable the 2nd comms to be issued.	30/06/2026	1
SWS	Payroll Verification	<p>HSCP management should ensure that the External Chief employee found in the sample as having left has their SAP record closed immediately. Furthermore, management should review the remaining 54 External Chief users and ensure that these are appropriate and up to date.</p> <p>A process for reviewing and removing External Chief positions should be agreed and documented to ensure that access is removed timeously when it is no longer required. This should be communicated to all relevant staff.</p>	Medium	31/01/2026	Working is ongoing within the service to address this recommendation in full. A extension to the end of July 2026 has been requested to enable this to be achieved.	31/07/2026	1
FS	Asset/ Stock Management	<p>All sites: Management should develop/update the procedures for stock control, ensuring that all key aspects of the process (issuing and returning of stock, managing stock levels, stock takes, and stock valuations) are clearly detailed.</p> <p>Thereafter, procedures should be shared with all relevant staff, with additional training provided, where appropriate.</p>	Medium	31/01/2026	Due to the volume of work required to complete the requirements and roll these out across the service, a request to extend the implementation date to 31 October 2026 has been made.	31/10/2026	1
FS`	Asset/ Stock Management	<p>All sites: Management should agree and document the processes for managing slow-moving and obsolete stock, including appropriate disposal arrangements.</p> <p>Thereafter, management should undertake a review of any slow-moving stock, for example, items that have not been used in over a year to determine whether the stock item is still in date/still requires to be held. If deemed no longer required, management should ensure that the stock is dealt with appropriately, following appropriate processes and approvals.</p>	Medium	31/01/2026	Due to the volume of work required to complete the requirements and roll these out across the service, a request to extend the implementation date to 31 October 2026 has been made.	31/10/2026	1

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FS	Asset/ Stock Management	<p>Cookfreeze management should consider whether ingredients stock can be included in the stock takes undertaken to ensure that any misappropriation of ingredients can be identified.</p> <p>All sites, except Roads: Management should ensure that an officer not involved in the stock management process is present during stock takes to enable independent verification.</p>	High	31/01/2026	Due to the volume of work required to complete the requirements and roll these out across the service, a request to extend the implementation date to 31 October 2026 has been made.	31/10/2026	1
FS	Asset/ Stock Management	All sites: Management should ensure that where practically possible segregation of duties is in place to protect both the stock and the individuals involved in its management. This would involve sharing of the duties or some independent managerial oversight.	Medium	31/01/2026	Due to the volume of work required to complete the requirements and roll these out across the service, a request to extend the implementation date to 31 October 2026 has been made.	31/10/2026	1
SWS	Asset/ Stock Management	All sites: Management should ensure that where practically possible segregation of duties is in place to protect both the stock and the individuals involved in its management. This would involve sharing of the duties or some independent managerial oversight.	Medium	31/01/2026	Partially implemented. Work is ongoing within the service to complete the recommendation in full. Extension to the end of July 2026 has been requested.	31/07/2026	1
ES	Complaints and Members Enquiries Handling	<p>All Services: Management should remind all relevant officers of the importance of adhering to the Complaints Handling Process and its requirements. In addition, they should also be reminded of the importance of retaining and recording all relevant documentation in the appropriate system.</p> <p>Management should review the complaints identified as part of the data analytics work to identify any recurring issues/bottlenecks that have contributed to the delays. Thereafter management should take action to address these issues where possible.</p> <p>CCT management should remind service management of the importance of adhering to the SLA timescale for responding to member enquires. Where a service continues to exceed the timescale, this should be escalated to the Services senior management to investigate.</p>	Medium	31/01/2026	Education have reviewed complaints processes and established	31/08/2026	1
SWS	Accounts Receivable - Debt Write Off	<p>Corporate Finance, in conjunction with individual services, should document the "do not write off" criteria for all services. Thereafter these should be communicated to all relevant officers.</p> <p>Corporate Finance and HSCP senior management should determine whether further training should be provided to responsible officers to ensure procedures are applied correctly and consistently.</p>	Medium	31/03/2026	There is a requirement to review BDP across the service, which will start to address when year end tasks are fully completed. We therefore request an extension until the end of June 2026 to allow time for this .	30/06/2026	1
FS	Asset/ Stock Management	All sites: Management should consider the feasibility of utilising a single system for stock management that could be used across all Services.	Medium	31/03/2026	Due to the volume of work required to complete the requirements and roll these out across the service, a request to extend the implementation date to 31 October 2026 has been made.	31/10/2026	1

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NRS	Asset/ Stock Management	<p>All sites: Management should develop/update the procedures for stock control, ensuring that all key aspects of the process (issuing and returning of stock, managing stock levels, stock takes, and stock valuations) are clearly detailed.</p> <p>Thereafter, procedures should be shared with all relevant staff, with additional training provided, where appropriate.</p>	Medium	31/03/2026	Partially implemented. Further work is ongoing within the service to produce all evidence that is need to met this recommendation. Given the volume of work that is needed, covering the different business areas involved an extersion to the end of September 2026 has been requested.	30/09/2026	1
NRS	Asset/ Stock Management	<p>Pest Control and Scientific Services management should liaise with Corporate Finance to determine whether the Pest Control and Scientific Services stock values should be included in the Council's financial statements.</p> <p>All sites: Management should consider the feasibility of utilising a single system for stock management that could be used across all Services.</p>	Medium	31/03/2026	Partially implemented. Further work is ongoing within the service to produce all evidence that is need to met this recommendation. Given the volume of work that is needed, covering the different business areas involved an extersion to the end of September 2026 has been requested.	30/09/2026	1
NRS	Asset/ Stock Management	<p>Pest Control and Roads: Management should consider whether improvements could be made to the audit trail of all stock issued/used to ensure any discrepancies can be identified.</p> <p>Where possible, a reconciliation between the stock requested by staff and the stock used should be undertaken to identify any variances. Any variances identified should be investigated.</p>	Medium	31/03/2026	Partially implemented. Further work is ongoing within the service to produce all evidence that is need to met this recommendation. Given the volume of work that is needed, covering the different business areas involved an extersion to the end of September 2026 has been requested.	30/09/2026	1
NRS	Asset/ Stock Management	<p>All sites: Management should agree and document the processes for managing slow-moving and obsolete stock, including appropriate disposal arrangements.</p> <p>Thereafter, management should undertake a review of any slow-moving stock, for example, items that have not been used in over a year to determine whether the stock item is still in date/still requires to be held. If deemed no longer required, management should ensure that the stock is dealt with appropriately, following appropriate processes and approvals.</p>	Medium	31/03/2026	Partially implemented. Further work is ongoing within the service to produce all evidence that is need to met this recommendation. Given the volume of work that is needed, covering the different business areas involved an extersion to the end of September 2026 has been requested.	30/09/2026	1
NRS	Asset/ Stock Management	<p>NRS Roads management should formalise the frequency of stock counts and ensure that a record of all stock counts undertaken is maintained for audit trail purposes.</p> <p>Cookfreeze management should consider whether ingredients stock can be included in the stock takes undertaken to ensure that any misappropriation of ingredients can be identified.</p> <p>All sites, except Roads: Management should ensure that an officer not involved in the stock management process is present during stock takes to enable independent verification.</p>	High	31/03/2026	Partially implemented. Further work is ongoing within the service to produce all evidence that is need to met this recommendation. Given the volume of work that is needed, covering the different business areas involved an extersion to the end of September 2026 has been requested.	30/09/2026	1

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NRS	Asset/ Stock Management	All sites: Management should ensure that where practically possible segregation of duties is in place to protect both the stock and the individuals involved in its management. This would involve sharing of the duties or some independent managerial oversight.	Medium	31/03/2026	Partially implemented. Further work is ongoing within the service to produce all evidence that is need to met this recommnedation. Given the volume of work that is needed, covering the different business areas involved an extersion to the end of September 2026 has been requested.	30/09/2026	1
CED	Recruitment and Selection	CBS Recruitment should provide Service HR with performance information each period to show the average time to complete a recruitment exercise and any that breach the 16-week SLA for their own service. Service HR and CBS Recruitment should then investigate any areas of concern and take action where appropriate. In conjunction with recommendation 1, Service HR should consider whether additional performance measures for the recruitment and selection process can be developed. Thereafter, performance against these measures should be regularly monitored and reported to identify any stages in the process that are subject to frequent delays so that appropriate action can be taken where required.	Medium	31/03/2026	Service HR are working to provide a quarterly update to Heads of Service, highlighting where the timescales of recruitment have not been met. First report for Q1 of 26/27 will be issued to the SMT by end July. Therefore a revised implementation date to 31 July 2026 has been requested.	31/07/2026	1
SWS	Complaints and Members Enquires Handling	All Services: Once Granicus is implemented management should ensure that regular complaints reports are produced. These should include: <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. 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.	High	31/03/2026	Partially implemented. Evidence of the reportingarrangements to senior management provided. Extension to July 2026 requested to allow officers to continue to develop the reporting requirements from Granicus.	31/07/2026	1
CED	Complaints and Members Enquiries Handling	All Services: Management should remind all relevant officers of the importance of adhering to the Complaints Handling Process and its requirements. In addition, they should also be reminded of the importance of retaining and recording all relevant documentation in the appropriate system. Management should review the complaints identified as part of the data analytics work to identify any recurring issues/bottlenecks that have contributed to the delays. Thereafter management should take action to address these issues where possible. CCT management should remind service management of the importance of adhering to the SLA timescale for responding to member enquires. Where a service continues to exceed the timescale, this should be escalated to the Services senior management to investigate.	Medium	31/03/2026	Work between IA and CED is ongoing to implement the recommendation.	31/07/2026	1

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		<p>EDS management should ensure that arrangements are in place to satisfy physical security requirements from the risks identified. This includes:</p> <ul style="list-style-type: none"> • Door codes used to restrict access to staff only areas should be changed on a regular basis or earlier if there are staff changes. • Keyholders are aware of their roles and responsibilities and arrangements are in place to cover absences. • A reminder is issued to staff to request ID prior to granting access to restricted areas. • A reminder is issued to staff to ensure where physical controls to restrict access are in place they are adhered to. • Where physical controls to restrict access are not in place a risk assessment is completed to determine if action is required. • Where CCTV is in operation the correct signage should be in place • Staff are issued with an ID badge where required. 	Medium	31/03/2026	Education is required to develop a communications plan to ens	30/06/2026	1
ES	Establishment Visits	<p>EDS management should make arrangements to satisfy the information security requirements from the risks identified so that Council data is protected at all times, this includes the following areas:</p> <ul style="list-style-type: none"> • Confidential waste collections meet the needs of the establishment. • Council devices are connected to the network in line with corporate guidance to ensure security software is updated regularly. • Establishment leavers processes are operating effectively and in line with corporate guidance. • Establishments are aware of the devices allocated to them and a register is maintained, reviewed and updated regularly to ensure lost devices are identified as soon as possible so action can be taken to reduce the risk of unauthorised access to Council systems. • Staff are aware of their responsibility in relation to data losses/near misses and phishing attacks. • Establishments with card machines are recording all actions undertaken to comply with PCI DSS. 	Medium	31/03/2026	Education is required to develop a communications plan to ens	30/06/2026	1

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ES	Establishment Visits	EDS management should take steps to remedy the Health & Safety issues identified. This includes ensuring that: <ul style="list-style-type: none"> • All appropriate risk assessments are in place and that plans are developed so that these are routinely updated. • The HANDS system is used to record all incidents, accidents and near misses. • Staff have completed all mandatory and locally required H&S training, and this is recorded as required. • Establishments have an adequate number of Fire Wardens, relevant to the type of establishment. • Establishments display all H&S signage where all staff can access it. • Establishments should take reasonable steps to try and ensure first aiders are on site across all shift patterns, whenever possible. • A H&S Risk Assessment should be carried out for each establishment and updated as required. 	Medium	31/03/2026	Education is required to develop a communications plan to ensu	30/06/2026	1
ES	Establishment Visits	EDS management should take steps to remedy the cash management issues identified so that Council cash is protected at all times including ensuring that: <ul style="list-style-type: none"> • Cash is only accessible to authorised staff, and ID is checked before visitors are provided with access. • Record keeping arrangements should ensure that an adequate audit trail is available to confirm all cash management arrangements have been carried out appropriately. 	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	30/06/2026	1
ES	Establishment Visits	EDS should remind schools of the importance of complying with Management Circular 23 and ensuring that school funds are being managed in accordance with the written guidance in this document. For example: <ul style="list-style-type: none"> • Appropriate oversight is in place, e.g. a committee exists for fund management where possible. • Sufficient members are involved with the school funds to ensure adequate oversight. • Carry out monthly reconciliations of bank and cash balances. These should be checked and authorised by the Head of Establishment and retained. 	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	30/06/2026	1
ES	Establishment Visits	EDS Management should ensure that Heads of Establishment are aware of the maximum number of children and young people who can be accommodated in the various classrooms in their establishment. These figures should then be recorded to allow for regular review to ensure these are not breached.	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	30/06/2026	1
NRS	Weighbridge Controls	Management must ensure that the expected reviews of accounts with charitable status are carried out.	Medium	30/04/2026	There was a delay in obtaining a report of accounts with Charitable status which has impacted the implementation of the recommendation. This report has now been obtained to enable the work to be carried out by the end of this month.	30/06/2026	1

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ES	Recruitment and Selection	<p>Corporate will review the recruitment toolkit to ensure clarity that each stage of the recruitment process should be completed in a timely manner to reduce delays.</p> <p>Service HR management should consider whether it is feasible to agree timeframes for each stage of the recruitment process. Thereafter these should be documented and communicated to relevant staff.</p>	Medium	30/04/2026	<p>Education will work with CBS colleagues to ensure recruitment timelines are adhered to. Workforce planning within Education also has strict adherence to ensure recruitment deadlines can be met.</p>	31/08/2026	1
ES	Recruitment and Selection	<p>CBS Recruitment should provide Service HR with performance information each period to show the average time to complete a recruitment exercise and any that breach the 16-week SLA for their own service.</p> <p>Service HR and CBS Recruitment should then investigate any areas of concern and take action where appropriate.</p> <p>In conjunction with recommendation 1, Service HR should consider whether additional performance measures for the recruitment and selection process can be developed. Thereafter, performance against these measures should be regularly monitored and reported to identify any stages in the process that are subject to frequent delays so that appropriate</p>	Medium	30/04/2026	<p>Education will work with CBS colleagues to ensure recruitment timelines are adhered to. Workforce planning within Education also has strict adherence to ensure recruitment deadlines can be met.</p>	31/08/2026	1
NRS	Establishment Visits	<p>NRS management should ensure that arrangements are in place to satisfy physical security requirements from the risks identified. This includes:</p> <ul style="list-style-type: none"> • Door codes used to restrict access to staff only areas should be changed on a regular basis or earlier if there are staff changes. • Keyholders are aware of their roles and responsibilities and arrangements are in place to cover absences. • A reminder is issued to staff to request ID prior to granting access to restricted areas. • A reminder is issued to staff to ensure where physical controls to restrict access are in place they are adhered to. • Where physical controls to restrict access are not in place a risk assessment is completed to determine if action is required. • Where CCTV is in operation the correct signage should be in place • Staff are issued with an ID badge where required. 	Medium	30/04/2026	<p>The service is still currently reviewing arrangements in the identified areas to satisfy the physical security requirements from the risks identified so that Council data is protected at all times. An extension has been requested to conclude the review.</p>	31/08/2026	1

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NRS	Establishment Visits	<p>NRS management should make arrangements to satisfy the information security requirements from the risks identified so that Council data is protected at all times, this includes the following areas:</p> <ul style="list-style-type: none"> • Confidential waste collections meet the needs of the establishment. • Council devices are connected to the network in line with corporate guidance to ensure security software is updated regularly. • Establishment leavers processes are operating effectively and in line with corporate guidance. • Establishments are aware of the devices allocated to them and a register is maintained, reviewed and updated regularly to ensure lost devices are identified as soon as possible so action can be taken to reduce the risk of unauthorised access to Council systems. • Staff are aware of their responsibility in relation to data losses/near misses and phishing attacks. • Establishments with card machines are recording all actions undertaken to comply with PCI DSS. 	Medium	30/04/2026	The service is currently reviewing arrangements in the identified areas to satisfy the information security requirements from the risks identified so that Council data is protected at all times. An extension has been requested to conclude the review.	31/08/2026	1
NRS	Establishment Visits	<p>NRS management should take steps to remedy the Health & Safety issues identified. This includes ensuring that:</p> <ul style="list-style-type: none"> • All appropriate risk assessments are in place and that plans are developed so that these are routinely updated. • The HANDS system is used to record all incidents, accidents and near misses. • Staff have completed all mandatory and locally required H&S training, and this is recorded as required. • Establishments have an adequate number of Fire Wardens, relevant to the type of establishment. • Establishments display all H&S signage where all staff can access it. • Establishments should take reasonable steps to try and ensure first aiders are on site across all shift patterns, whenever possible. • A H&S Risk Assessment should be carried out for each establishment and updated as required. 	Medium	30/04/2026	The service H&S team are currently reviewing the identified issues. The service will provide the necessary evidence on conclusion of the review. An extension has been requested to conclude the review.	31/08/2026	1
SWS	Complaints and Members Enquires Handling	<p>CCT management should review the complaints handling GOLD course content to ensure that it remains up to date and fit for purpose.</p> <p>Management within each of the Services should determine which staff within the Service should complete the Complaints Handling GOLD course and thereafter monitor completion rates.</p>	Medium	31/05/2026	All staff within CFIT will be put forward for completing the course when it has been updated.	31/07/2026	1