

Appendix B - Internal Audit Follow-up
Corporate & Democratic Services
(Reporting for All dates on or before: April 2018)

Action Plan	Dates	Status/Explanation
<p><u>16-01 Debt Recovery & Write Off</u> Action Point : 9 - Write Off Information Importance: Low</p> <p>Audit Committee date: February 2017</p> <p>There is scope to review the control environment in relation to the information presented to each SMT, for example for each report to be supported by an Appendix which provides the breakdown of the individual debts which make up the proposed write offs. This would ensure a consistent Corporate approach to debt write off.</p> <p>The Chief Exchequer Officer will ensure that this action is completed within the Corporate Debt work stream.</p> <p>(C Robertson, Central Services Manager, Finance Division)</p>	<p>Mar 2018 Dec 2018</p>	<p>As the Financial Transformation Review has been closed the next meeting of the Intelligent Client group will consider this action. It is recommended that all Service Management Team have sight of the detailed list of debts in order to make a balanced, robust and effective decision on individual write offs.</p> <p>The owner for these actions has changed following the review of finance and HR functions.</p> <p>Internal Audit Opinion: Accepted</p>

<p><u>16-01 Debt Recovery & Write Off</u> Action Point : 14 - Timescales - Sales Ledger Importance: Low</p> <p>Audit Committee date: February 2017</p> <p>The Chief Exchequer Officer will arrange for any differences in Sales Ledger timescales to be reviewed as part of the Finance Transformation Corporate debt work stream review.</p> <p>(S Walker, Chief Accountant)</p>	<p>Mar 2018 Dec 2018</p>	<p>As the Financial Transformation Review has been closed therefore agreement was to be sought between the Financial Controllers of Corporate & Democratic Services (CADS) and The Environment Service, as was, and the Intelligent Client for CADS and the new Housing & Environment for the most efficient recovery process of commercial property rents.</p> <p>The owner for these actions has changed following the review of finance and HR functions.</p> <p>Internal Audit Opinion: Accepted</p>
<p><u>17-22 - Elected Members Allowances</u> Action Point : 1 - Joint Board Recharges Importance: Medium</p> <p>Audit Committee Date: January 2018</p> <p>A recharge for the Tayside Valuation Joint Board will be undertaken.</p> <p>(S MacKenzie, Head of Finance)</p>	<p>Mar 2018 Jun 2018</p>	<p>The Head of Finance has been in contact with Dundee City Council in respect of this recharge and expects it to be completed in June.</p> <p>Internal Audit Opinion: Satisfactory</p>

<p>17-22 - Elected Members Allowances Action Point : 3 - Annual Return Importance: Low</p> <p>Audit Committee Date: January 2018</p> <p>Internal procedures relating to the annual return will be reviewed to ensure full compliance with Scottish Government guidance. Internal procedures will be updated, as required, to reflect the full scope of collation and recording practices carried out. Within this, consideration will be given to utilising the standard annual return form also.</p> <p>(V Iwanio, Team Leader, Employment Services (Recruitment))</p>	<p>Mar 2018 Jun 2018</p>	<p>The Service states that procedures are being updated as year-end tasks are being carried out. This action will therefore be completed in June.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>17-22 - Elected Members Allowances Action Point : 6 - Councillor Absence Importance: Low</p> <p>Audit Committee Date: January 2018</p> <p>The Head of Democratic Services will discuss arrangements for Councillors to declare any periods of ill health, which result in their being unable to undertake their duties, with other senior officers and political leaders.</p> <p>(G Taylor, Head of Democratic Services)</p>	<p>Mar 2018 Sep 2018</p>	<p>The Service states that a proposed procedure has been drafted and that this requires further consideration by political groups.</p> <p>Internal Audit Opinion: Satisfactory.</p>