

PERTH AND KINROSS COUNCIL**Audit Committee****2 April 2014****INTERNAL AUDIT FOLLOW UP****Report by Chief Internal Auditor****PURPOSE OF REPORT**

This report presents a current summary of Internal Audit's 'follow up' work.

1. BACKGROUND AND MAIN ISSUES

- 1.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor establishes a follow-up process to monitor and ensure that management actions have been effectively implemented. To assist the Audit Committee, the appendices to this report provide information on those actions that have not been implemented in accordance with the original agreed timetable, or where there is insufficient information on the current situation. Some dates have been revised and agreed with Services in recognition of the need for more time to complete the actions.
- 1.2 Appendix A presents a summary of the number of actions arising from internal and external audit reports. Table 1 shows the total number of agreed actions which Internal Audit will be following up even where the originally agreed completion dates have not yet been reached; the total number of actions is 112. Table 2 shows the number of agreed actions that have been reported as incomplete as at their original agreed completion date; these total 43, of which 23 had a completion date of November and December 2013 and are therefore detailed in the following appendices B to E. A further 20 actions not completed by their original date have been allocated dates in the future for completion and progress will be reported on these at a future Committee. Therefore, the number of agreed actions which have yet to be followed up as the date for completion is in the future is 69. In both tables, the actions are grouped by Service and reported by 'importance' of the agreed actions.
- 1.3 The Audit Committee has requested that Internal Audit undertake a detailed follow up of all actions arising from the recent audit of Business Continuity [report 13/306 refers]. As such, Internal Audit has received a response from the Service on each of the actions due for completion in November and December however there has been no evaluation of the evidence as this will be undertaken in April 2014 during the extended review. The outcome of this review will be reported to Audit Committee in June 2014. The actions are included within the appendices for completeness until the evidence has been

reviewed. Of the 29 actions which are included within the Appendices B to E, 9 relate to Business Continuity.

- 1.4 Appendices B to E present detailed follow-up information on a service-by-service basis, in respect of actions agreed for completion in the period of November and December 2013. In each case the appendices also record service management's explanations of the status of each action point and internal audit comments where relevant.

2. PROPOSALS

- 2.1 It is recommended that the Committee seeks assurance that there are clear and achievable action plans for completing the agreed actions noted above.

3 CONCLUSION AND RECOMMENDATIONS

- 3.1 The Audit Committee is asked to consider the most appropriate action to be taken to progress the agreed Action Plans.

- 3.2 It is recommended that the Audit Committee:

- (i) Note the current position in respect of the agreed actions arising from internal and external work;
- (ii) Consider the most appropriate action to be taken to progress the agreed action plans, taking into account the recorded audit opinions.

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ANNEX

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
Resource Implications	
Financial	None
Workforce	None
Asset Management (land, property, IST)	None
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	None
Sustainability (community, economic, environmental)	None
Legal and Governance	None
Risk	Yes
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

1.1 Corporate Plan

1.1.1 The Council's Corporate Plan 2013 – 2018 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

1.1.2 This report relates to all of these objectives.

2. Assessments

2.1 Equality Impact Assessment

2.1.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations

between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.

- 2.1.2 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

2.2 Risk

- 2.2.1 There is a risk to the strength of the control environment if the agreed action plans are not carried out in a timely manner.

3. **Consultation**

3.1 Internal

- 3.1.1 The Chief Executive and all Executive Directors have been consulted in the preparation of this report.

2. **BACKGROUND PAPERS**

No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. **APPENDICES**

Appendix A - Summary of Agreed Actions

Appendix B - Audit Follow-Up Chief Executive's Service

Appendix C - Audit Follow Up Education & Children's Services

Appendix D - Audit Follow-Up Housing and Community Care

Appendix E - Audit Follow-Up The Environment Service

Appendix A: Summary of Agreed Actions

Table 1: All Agreed Actions for Follow-Up (figures in brackets reported in March 2013). This table includes actions not yet due for completion.

Service	Importance					
	Critical	High	Medium	Low	Not Rated	Total
Chief Executive's	0 (0)	0 (0)	18 (17)	7 (4)	10 (9)	35 (30)
Education & Children's Services	0 (0)	3 (4)	9 (15)	12 (15)	2 (2)	26 (36)
Housing & Community Care	0 (0)	5 (4)	13 (18)	6 (5)	3 (7)	27 (34)
The Environment Service	2 (2)	6 (6)	8 (11)	3 (4)	3 (5)	22 (28)
All Services	2 (2)	14 (14)	48 (58)	28 (29)	18 (31)	110 (128)

Table 2: All Actions Reported as Incomplete on their Original Agreed Date

Service	Importance					
	Critical	High	Medium	Low	Not Rated	Total
Chief Executive's	0 (0)	0 (0)	7 (8)	0 (2)	4 (4)	11 (14)
Education & Children's Services	0 (0)	0 (0)	1 (2)	2 (0)	1 (1)	4 (3)
Housing & Community Care	0 (0)	0 (0)	3 (3)	5 (3)	2 (2)	10 (8)
The Environment Service	2 (0)	5 (1)	6 (1)	0 (1)	3 (3)	16* (5)
All Services	2 (0)	5 (1)	17 (14)	7 (6)	10 (10)	41 (30)
Actions with a completion date of November and December 2013 which have not been completed and therefore included on Appendices B to E						21
Those actions where the agreed date is not November and December 2013 which have been previously reported to Audit Committee						20

* Of which 2 critical actions, 4 high actions and 3 medium actions relate to Business Continuity, where the Service has stated that the action is complete and Internal Audit will verify this in April 2014.

**Appendix B –Audit Follow-up
Chief Executive’s Service
(Reporting for All dates on or before: December 2013)**

Action Plan	Dates	Status/Explanation
<p>11-09 - Information Security Action Point : 12 - Government Information Security Measure Importance: Medium</p> <p>Audit Committee Date: June 2012</p> <p>The revised Information Management Strategy Information Security section will be updated to reflect the above revised Information Security action plan.</p> <p>(D Henderson, Information Security Manager)</p>	<p>Dec 2012 Jun 2013 Nov 2013 April 2014</p>	<p>The Information Strategy has been revised and is scheduled to be considered by Strategic Policy & Resources Committee on 23 April 2014</p> <p>Internal Audit Opinion: Accepted</p>
<p>12-07 - Managing Sickness Absence Action Point : 1 - Health and Attendance Procedure for Teachers Importance: Medium</p> <p>Audit Committee Date: November 2012</p> <p>The Human Resources Team Plan includes an action for a review of the Health and Attendance Procedure with a view to ensuring consistency between the policies.</p> <p>(K Donaldson, Personnel Manager)</p>	<p>Jan 2013 Jun 2013 Sep 2013 Nov 2013 April 2014</p>	<p>Consultation has continued with the teaching trade unions with a view to reaching agreement on a revised corporate policy. There were positive discussions with the trade unions representing Local Government Employees, Chief Officers and Craft. The teaching trade union side have now intimated they do not think it is possible to reach agreement on a corporate policy. The Executive Officer Team is being asked to approve the next step, with a view to taking a report to the Strategic Policy & Resources Committee in April 2014.</p> <p>Internal Audit Opinion: Accepted</p>
<p>Audit Scotland 7 - Audit Scotland’s Review of Data Management Action Point : 3 - Corporate Risk Assessment Importance:</p>	<p>Oct 2013 Apr 2014</p>	<p>It was agreed at Audit Committee that this matter be addressed by the Council’s Senior Information Risk owner, but this has been delayed due to the importance of PSN</p>

Action Plan	Dates	Status/Explanation
<p>Audit Committee Date: September 2013</p> <p>Risks associated with new information sources are not assessed as a matter of course. Asset owners will be encouraged to comply with the existing Information Security standards and to ensure that a systematic risk assessment is made of all new information sources.</p> <p>(D Henderson, Information Security Manager)</p>		<p>compliance work. The Senior Information Risk Officer is aware of his responsibilities in this area and will progress this action within the next month.</p> <p>Internal Audit Opinion: Satisfactory</p>

**Appendix C –Audit Follow-up
Education & Children’s Services
(Reporting for All dates on or before: December 2013)**

Action Plan	Dates	Status/Explanation
<p>12-15 - School Funds Action Point : 1 - Register of School Funds Importance: Low</p> <p>Audit Committee Date: March 2013</p> <p>The ECS Acting Finance Manager will introduce one database for school funds that records all school fund information clearly recording who has updated the record and when comments are input. Database entries will be checked to ensure they are properly categorised as school funds. A version control system for school fund documentation will be introduced for financial year ending July 2013.</p> <p>(L Oswald, Acting Finance Manager)</p>	<p>Dec 2013 Oct 2015</p>	<p>The ECS Finance Support Team (FST) have agreed as a team to expand the original remit of the database to incorporate all financial control information collated as a team and not just school fund information. FST have met with IT to give them a brief on what is required and are currently exploring the associated technology. Due to the development nature of the project, the anticipated timescale for completion has been delayed.</p> <p>Internal Audit Opinion: Accepted</p>

**Appendix D - Audit Follow-up
Housing & Community Care
(Reporting for All dates on or before : December 2013)**

Action Plan	Dates	Status/Explanation
<p>12-24 - Purchasing Controls Action Point : 3 - Contract Rules – Reporting to Service Committee Importance: Low</p> <p>Audit Committee Date: March 2013</p> <p>The process for compiling the report which is presented to Councillors is under review with an automated report being produced from the Contracts Register which will support this process of reporting throughout the Council. The new procedure should streamline the process for ascertaining which contracts have been awarded during the relevant period and provide more comprehensive and complete information to Councillors.</p> <p>(M Mitchell, Corporate Procurement Manager)</p>	<p>Jun 2013 Nov 2013 Apr 2014</p>	<p>The Service advises that two reports (regarding format of reports and consistency of approach for reporting to Committee) have been agreed by the Council's Policy and Governance Group and are now due to be presented to the Strategic Policy & Resources Committee in April 2014.</p> <p>Internal Audit Opinion: Accepted</p>
<p>12-24 - Purchasing Controls Action Point : 8 - Committee Reports Importance: Low</p> <p>Audit Committee Date: March 2013</p> <p>The revised procedures detailed in Action Point 3 are being rolled out throughout the Council to ensure that information provided to Council is fit for purpose and consistent for each relevant Committee.</p>	<p>Jun 2013 Nov 2013 Apr 2014</p>	<p>As Action Point 3 Internal Audit Opinion: Accepted</p>

Action Plan	Dates	Status/Explanation
(M Mitchell, Corporate Procurement Manager)		
<p>13-06 - Non-Domestic Rates Action Point : 1 - The “core legislative framework” for NDR Importance: Medium</p> <p>Audit Committee Date: October 2013</p> <p>The Revenues Manager will pass the appropriate information to Committee Services to ensure that the Scheme of Administration is updated appropriately to contain all relevant legislation.</p> <p>(K Fraser, Principal Officer (Local Taxes))</p>	<p>Dec 2013 Apr 2014</p>	<p>The Service advises that information has been passed to Democratic Services and that this will be implemented at the next revision of the Scheme of Administration in April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>13-06 - Non-Domestic Rates Action Point : 2 - Delegated authority to grant NDR discretionary relief Importance: Low</p> <p>Audit Committee Date: October 2013</p> <p>The Revenues Manager will pass the appropriate information to Committee Services to ensure that the Scheme of Administration is updated appropriately to include delegation of discretionary authority to the Executive Director (Housing & Community Care).</p> <p>(K Fraser, Principal Officer (Local Taxes))</p>	<p>Dec 2013 Apr 2014</p>	<p>The Service advises that information has been passed to Democratic Services and that this will be implemented at the next revision of the Scheme of Administration in April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>13-06 - Non-Domestic Rates Action Point : 3 - The Council’s discretionary policies on NDR Importance: Low</p>	<p>Dec 2013 Apr 2014</p>	<p>The Service advises that the annual report to Strategic Policy & Resources Committee which seeks agreement to continue existing</p>

Action Plan	Dates	Status/Explanation
<p>Audit Committee Date: October 2013</p> <p>The revenues manager will ensure that the regular review of NDR policies which takes place is formally reviewed by Committee.</p> <p>(K Fraser, Principal Officer (Local Taxes))</p>		<p>discretionary relief policies is awaiting Head of Service approval. This report is due to be presented to Committee in April.</p> <p>Internal Audit Opinion: Satisfactory</p>

Appendix E - Audit Follow-up
The Environment Service
(Reporting for All dates on or before: December 2013)

Action Plan	Dates	Status/Explanation
<p>12-14 - Business Continuity Action Point: 3.1 - Validation and Testing of Divisional Recovery Plans Importance: High</p> <p>Audit Committee Date: June 2013</p> <p>Once the BCP (Management Action Plan 1 refers) has been approved, the BCM-IMP will be updated to identify the Council's critical services. These critical services will thereafter be placed into levels of priority with realistic time scales for reviews and tests. The BCM-IMP will also detail the review and test requirements.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>	<p>Nov 2013 Apr 2014</p>	<p>The Service has confirmed the action is complete with critical services identified at paragraph 5.2 of the Draft Corporate Business Continuity Plan. Also, review and test requirements are included in the generic Emergency Plan, Corporate Business Continuity Plan and updated Divisional Recovery Plan template.</p> <p>The Audit Committee has asked for a dedicated report on Business Continuity from the Chief Internal Auditor. As this report will include a review of the delivery of these follow up actions the evidence will be reviewed by at that point. The completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>12-14 - Business Continuity Action Point: 3.2 - Validation and Testing of Divisional Recovery Plans Importance: High</p> <p>Audit Committee Date: June 2013</p> <p>Procedural guidance relating to the upkeep and maintenance of DRPs will be written and approved by the BCSG. This guidance will include the need to ensure appropriate access to the BCSG SharePoint site for those</p>	<p>Nov 2013 Apr 2014</p>	<p>The Service has advised the upkeep and maintenance of DRP's is written into the DRP template. The SharePoint site guidance is outstanding.</p> <p>As above - the completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>

Action Plan	Dates	Status/Explanation
<p>with DRP roles; a requirement to ensure that DRP'S are complete, up to date and are held on the BCSG SharePoint site and a requirement to utilise the version control system and the Head of Service sign off page.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>		
<p>12-14 - Business Continuity Action Point: 4 - Appointment of the Recovery Manager Importance: Medium</p> <p>Audit Committee Date: June 2013</p> <p>The BC roles and responsibilities including that of the Recovery Manager will be reviewed as part of the implementation of the BCP as detailed in Management Action Plan 1. Thereafter the BCM-IMP and DRP guidance will be issued to clarify the identification of the person(s) responsible for recovery in a business continuity situation.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>	<p>Nov 2013 Apr 2014</p>	<p>The Service has advised that the action is complete with roles and responsibilities identified in policy, draft generic emergency plan, draft business continuity plan and updated DRP template.</p> <p>As above - the completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>12-14 - Business Continuity Action Point: 6 - Business Continuity Risk Scenarios Importance: Medium</p> <p>Audit Committee Date: June 2013</p> <p>The Service will review the business continuity templates and consider the use of different Divisional Recovery Plan</p>	<p>Dec 2013 Apr 2014</p>	<p>The Service has advised the action is complete and the Civil Contingencies Steering Group agreed the service template. Divisional recovery plans are to be developed in direct relation to identified risks. Guidance is included in the Service Business Continuity Plan template.</p> <p>As above - the completion date has therefore been revised to</p>

Action Plan	Dates	Status/Explanation
<p>templates for critical services and for non-critical services. The revised templates will detail different business continuity risk scenarios.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>		<p>coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>12-14 - Business Continuity Action Point: 8 - Review of Business Continuity Arrangements Importance: High</p> <p>Audit Committee Date: June 2013</p> <p>The BCM-IMP will be updated to ensure that those named in the plan are still employed by the Council in appropriate roles. The BCM-IMP will be reviewed in line with the requirements of the approved business continuity policy referred to in Management Action Plan 1. The updated BCM-IMP will stipulate an updated timetable for validating BC arrangements.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>	<p>Nov 2013 Apr 2014</p>	<p>The Service has confirmed this action has been completed with no named individuals in corporate plans. Only posts are now identified. Reviews, change control and test records are included in all plans.</p> <p>As above - the completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>12-14 - Business Continuity Action Point : 9 - Recovery Locations Importance: High</p> <p>Audit Committee Date: June 2013</p> <p>The CAM will be revised to include only critical services (see the Management Action Plan in relation to Action Point 10). The relevance of the 500m recovery location radius will be reviewed</p>	<p>Nov 2013 Apr 2014</p>	<p>The Service has advised that this action is complete and that the CAM is obsolete and will no longer be used. Guidance relating to the SharePoint site will be used instead.</p> <p>As above - the completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>

Action Plan	Dates	Status/Explanation
<p>and the CAM updated to reflect the outcome of this review as approved by the BCSG.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>		
<p>12-14 - Business Continuity Action Point: 10.1 - Priority Recovery of Critical Services Importance: Critical</p> <p>Audit Committee Date: June 2013</p> <p>The Service will conduct a business impact analysis to help identify critical services. As per the Management Action Plan in relation to Action Point 9 the CAM will be reviewed and updated to detail critical services and the minimum number of essential staff reviewed accordingly. The CAM will be reviewed for accuracy and consistency of information and terminology used. The revised CAM will be approved by the BCSG. As per the Management Action Plan in relation to Action Point 3, the BCM-IMP will be updated to name the critical services.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>	<p>Nov 2013 Apr 2014</p>	<p>The Service has confirmed this action is complete with the relevant information being identified in the Corporate Business Continuity Plan</p> <p>As above - the completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>12-14 - Business Continuity Action Point: 10.2 - Priority Recovery of Critical Services Importance: Critical</p> <p>Audit Committee Date: June 2013</p> <p>The Service will ensure details of critical services are detailed in</p>	<p>Nov 2013 Apr 2014</p>	<p>The Service has confirmed this action is complete with the relevant information being identified in the Corporate Business Continuity Plan</p> <p>As above - the completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p>

Action Plan	Dates	Status/Explanation
<p>the updated BCM-IMP and aligned to the BCP as referred to in the Management Action Plan in relation to Action Point 1. For non-critical services a list of options will be prepared.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>		<p>Internal Audit Opinion: Satisfactory</p>
<p>12-14 - Business Continuity Action Point: 11 - Awareness of Business Continuity Arrangements Importance: High</p> <p>Audit Committee Date: June 2013</p> <p>Following the introduction of the BCP referred to in the Management Action Plan in relation to Action Point 1 the Service will ensure an ERIC page is created that includes the BCP, details the BC management duties of the Health, Safety and Wellbeing Manager and provides further information to raise awareness of BC arrangements and training links. The Council's induction programme will be updated to refer to this ERIC page. A review of business continuity training will be undertaken by the Service to include general awareness training and specific training for Service Managers and Heads of Service in identified 'critical' services.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>	<p>Dec 2013 Apr 2014</p>	<p>The Service has confirmed this action is complete. The Policy has been included within the Health & Safety pages on the intranet. Training arrangements are included in the generic emergency plan (8.2 and Appendix 2) and in the test records of both plans.</p> <p>As above - the completion date has therefore been revised to coincide with the review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>12-14 - Business Continuity Action Point: 12 - Business Continuity Documentation</p>	<p>Dec 2013 Apr 2014</p>	<p>The Service has confirmed this action is complete and is covered in the Corporate</p>

Action Plan	Dates	Status/Explanation
<p>Importance: Medium</p> <p>Audit Committee Date: June 2013</p> <p>The Management Action Plan in relation to Action Point 11 will address staff awareness of BC arrangements. The BCM-IMP will be reviewed for consistency of information, and updated to include the process for authorising and recording BC expenditure.</p> <p>(J Handling, Health, Safety and Wellbeing Manager)</p>		<p>Business Continuity Plan at paragraph 13.</p> <p>As above - The completion date has been revised to coincide with the CIA review which is scheduled for April 2014.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>13-02 - Software Licences Action Point 2.2: Software License Records Importance: Medium</p> <p>Audit Committee Date: October 2013</p> <p>Nominated Service IT representatives will ensure that a process is in place within their Service to timeously share information about changes to their Service's system landscape with the Head of IST, to support maintenance of a current Council Asset Register.</p> <p>(N Ballantine, TES CAM Team Leader)</p>	<p>Nov 2013 Mar 2014</p>	<p>The 'Governance of the Council's Software Assets' was approved by CRG on 28 February 2014. This paper contains a standard process, template and guidance for updating IST on software changes. Following approval of this paper, a TES news article informing staff of their responsibilities will be posted on the intranet.</p> <p>Internal Audit Opinion: Accepted</p>
<p>13-02 - Software Licences Action Point: 3 - Proof of Claim Importance: Medium</p> <p>Audit Committee Date: October 2013</p> <p>Identify all rights and entitlements conferred by</p>	<p>Nov 2013 Mar 2014, for review</p>	<p>The Service has advised that significant resources will be required to complete the task. This piece of work entails identifying what individuals within TES do with every system in place and work is on-going on how to resource this. The Service has advised that</p>

Action Plan	Dates	Status/Explanation
<p>system applications for which they are responsible.</p> <p>(N Ballantine, TES CAM Team Leader)</p>		<p>this has been discussed by TESMT. An assessment, to allow for the development of an action/implementation plan, is currently being undertaken.</p> <p>Internal Audit Opinion: Accepted</p>