

Appendix 1

Actions with a completion date up to May 2023 which have yet to be completed

Finding	Action	Action owner & Service	Date(s)	Current status	Internal Audit Opinion
<p>19-01 - Live Active Leisure Income Collection and Reimbursement at Campus Sites</p> <p>Action Point 13.2 - Assurance & Relationship Arrangements Importance: High Audit Committee Date: 20/11/19</p> <p>For arrangements to operate effectively, risks, controls, roles and responsibilities of both the Council and LAL staff, at all levels, should be clearly defined and understood. Alongside actions noted within this report, a number of areas were identified where it was deemed that controls could be strengthened to provide assurance, specifically in relation to physical income collection. These have been</p>	<p>The Chief Accountant, in his new role as Interim Contract Manager, will have oversight of the outcomes from the working group and provide support as necessary to ensure that the above issues are considered as part of their review.</p> <p>(Please note the change of action owner from the original report due to change of roles and responsibilities)</p>	<p>K Johnston, ALEO Contract Monitoring Officer (formerly S Walker, Chief Accountant)</p>	<p>Jun 2020 Nov 2021 Mar 2023 Oct 2023</p>	<p>This action is mostly complete. The one remaining area to be finalised related to the development of appropriate standing agendas for business meetings. This will be taken forward</p>	<p>Accepted.</p>

<p>advised to the Service and will be considered as part of a further Internal Audit included within the Internal Audit Plan for 2019/20 which will look at cash controls and risk mitigation. Owing to contract set up and operational arrangements, some controls require input and support from LAL. It may, therefore, be pertinent for the Service to discuss matters arising from the audit review with LAL and communicate to staff any resultant outcomes. This would assist in establishing clarity on arrangements and ensuring that these are adequate and operationally appropriate for both parties.</p> <p>Areas that any discussions may wish to consider include, but are not limited to: • MRM system controls • MRM reporting capabilities and development of this/agreed workarounds where reports do not meet need • access to MRM reporting and guidance for Council staff • any</p>					
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reconciliation and monitoring checks undertaken by LAL management • income collection risk appetite, including physical access controls • development of appropriate standing agendas for business meetings held at each level to ensure communication and expedient resolution of any matters arising					
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