

**Appendix C - Audit Follow-up
Education & Children's Services
(Reporting for All dates on or before: October 2017)**

Action Plan	Dates	Status/Explanation
<p>16-23 - Personalisation Action Point : 2.2 - Risk, Implementation & Monitoring Importance: High</p> <p>Audit Committee Date: June 2017</p> <p>The outcomes from the review of the Audit Scotland report and the Statutory Guidance will be considered for inclusion within the Service's formal monitoring processes and risk register for 2017/18 as appropriate.</p> <p>(C Mackie, Service Manager, Planning, Performance and Partnership Working)</p>	<p>Oct 2017 Mar 2018</p>	<p>ECS Finance has been asked to help to lead a workshop / discussion around risk of implementation in relation to budget. A detailed discussion has already taken place at the Children & Families Services Management Team. The workshop/discussion will explore further the risks of being over budget, expanding use of Self Directed Support and the potential impact of the reduction of pre fixed service level agreements etc.</p> <p>Basic risks are already included in the service risk register but these will be updated in line with the workshop outcomes and the ongoing joint discussions with HCS to develop the SDS Strategy.</p> <p>Internal Audit Opinion: Satisfactory</p>
<p>17-02(b) - Financial Management of Schools - Kinross High School Action Point : 4 - School Funds – Accounts Package Importance: Medium</p> <p>Audit Committee Date: September 2017</p> <p>Education & Children's Services' recommended School Fund package will be installed and operational for the beginning of the next academic year.</p> <p>(C Palmer, Assistant Finance</p>	<p>Sep 2017 Jan 2018</p>	<p>The Service states that this action should be completed in January 2018.</p> <p>Internal Audit Opinion: Satisfactory</p>

Action Plan	Dates	Status/Explanation
Manager)		
<p>17-02(b) - Financial Management of Schools - Kinross High School Action Point : 7 - School Funds - Committee Arrangements Importance: Medium</p> <p>Audit Committee Date: September 2017</p> <p>A signed and dated declaration to be prepared which states that all committee members have read and will adhere to the Financial Policy & Procedures for School funds.</p> <p>(L Prentice, Campus Business Manager)</p>	<p>Sep 2017 Jan 2018</p>	<p>The last scheduled meeting did not take place and as yet the committee members have not signed the declaration. It is anticipated that this will take place in January 2018.</p> <p>Internal Audit Opinion: Satisfactory</p>