
Report to: Audit & Scrutiny Committee

Date of Meeting: 12 June 2025

Subject: Internal Audit Actions – Progress Report

Report by: Strategic Director: Partnership and Performance

1.0 Purpose

- 1.1. The purpose of this report is to provide the Audit & Scrutiny Committee with a further update on progress towards completing actions identified from Internal Audit reports.

2.0 Recommendations

Committee is asked to:

- 2.1. Note, comment on and challenge the report.

3.0 Considerations

- 3.1. This report provides the Committee with an update on the progress made in addressing Internal Audit actions identified through previous audit assignments
- 3.2. Additional actions, arising from more recent audit assignments, have also been included in this report.
- 3.3. Directorates continue to make efforts to ensure that all agreed internal audit actions are being actively progressed and updated.
- 3.4. Of the 315 actions identified, 91, 29%, remain outstanding.
- 3.5. Progress on these outstanding actions remains a standing agenda item at both the Strategic Leadership Group and the Extended Strategic Leadership Group. Directors are also required to ensure this matter is addressed within their Senior Management Team meetings.
- 3.6. A summary of ongoing progress is outlined in **Appendix 1**.

3.7. **Appendix 2** provides a fuller overview of progress against Internal Audit reports, as well as an update against each action where progress is ongoing. It should be noted that these are manager assessments. Should Internal Audit identify any variances as part of verification works, these will be reported to Committee.

3.8. Ongoing updates will continue to be provided on a regular basis.

4.0 Sustainability Implications

4.1. None.

5.0 Resource Implications

5.1. Financial Details

5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☐

5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☐

5.4. Staffing

6.0 Exempt Reports

6.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) Our Priorities

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☐

Our families; children and young people will have the best possible start in life ☐

Women and girls will be confident and aspirational, and achieve their full potential ☐

Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) **Council Policies**

Complies with relevant Council Policies ☒

8.0 Equalities Impact

8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes ☐ No ☒

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – Internal Audit Actions – Progress Summary

Appendix 2 - Full List of Internal Audit Actions – Pentana Extract

11.0 Background Papers

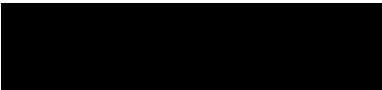
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☒

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Chris Alliston	Strategic Director – Partnership and Performance	2184

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Appendix 1: Internal Audit Actions – Progress Summary

Portfolio	Code	Internal Audit	Assurance Level	Actions Identified from Internal Audit	Actions Outstanding
P&P	IAF A04 SDB	Sundry Debtors	N/A	6	4
P&P	IAF A16 HRC	Housing Rent Collections and Arrears Management 19/20	Substantial	3	1
P&P	IAF A07 CRM	Corporate Risk Management Arrangements	Substantial	8	1
Place	IAF A06 FMM	Fleet Management and Monitoring Arrangements	N/A	13	3
P&P	IAF SMO	Use and Control of Social Media	Substantial	3	2
Various	IAF A14 LBN	Leisure Banking	N/A	7	0
Place	IAF A15 CFM	Procurement – Contract Monitoring – Facilities Management Repairs and Maintenance 21/22	N/A	6	0
Various	IAF A09 BSC	Building Security 2023	Limited	45	8
Various	IAF A13 PSA	Physical Income Security Arrangements	Limited	36	1
Place	IAF A15 RSG	Refugee Scheme Governance	Substantial	4	1
P&P	IAF A16 SSB	Supplier Set up and Supplier Bank Account Changes 22/23	Limited	14	5

Place	IAF A08 CCD	Public Body Climate Change Duties (PBCCD) 2022/23 Annual Report	Limited	11	2
P&P	IAF A09 FOI	Freedom of Information Requests	Substantial / Limited assurance	7	1
People	IAF A09 LBF	Leisure Banking Follow Up	N/A	10	1
HSCP	IAF A09 APO	Adult Social Care Purchase Order Arrangements	No assurance	18	12
HSCP	IAF A11 CHM	Care Home Residents Monies	Limited	8	2
ALL	IAF A14 OVR (new)	Overtime Arrangements	No Assurance	28	3
P&P	IAF A15 UPC (new)	Use of Purchase Cards	Limited Assurance	12	1
People	IAF A09 SEA	School Enrolment/Admissions Policy	Limited Assurance	8	0
Place	IAF A03 CCD (New)	Climate Change Act Public Body Duty	Limited	6	3
P&P	IAF A12 ISG (New)	IT and Information Security Governance	Limited Assurance	16	15
HSCP	IAF A09 OP1 (New)	Adult Social Care Staff Potential Overpayments – Phase 1	N/A	16	7

HSCP	IAF A09 OP2 (new)	Adult Social Care Staff Potential Overpayments – Phase 1	N/A	5	4
Place	IAF A15 AMA (New)	Asbestos Management Arrangements	Limited Assurance	25	14

Internal Audit and Fraud Summary of Outstanding Actions (as at 27th May 2025)

Key to Symbols	Assurance Level		Current Status		Expected Outcome	
		Substantial Assurance		Completed		Already Complete
		Substantial/Limited Assurance		In Progress, On Track		Will Complete Within Target
		Limited Assurance		Check Progress/Unassigned		Will Complete Outwith Target
		No Assurance		Overdue		Will Fail to Complete
		Assurance Not Applicable		Cancelled		Cancelled

2017/18 Internal Audit & Fraud Plan

Current Status			Expected Outcome	Due By	Progress
	IAF A04 SDB	Sundry Debtors		31-Mar-2021	<div><div>37%</div></div>

2019/20 Internal Audit & Fraud Plan

Current Status			Expected Outcome	Due By	Progress
	IAF A16 HRC	Housing Rent Collection & Arrears Management		31-Aug-2020	<div><div>83%</div></div>

2020/21 Internal Audit & Fraud Plan

Current Status			Expected Outcome	Due By	Progress
	IAF A07 CRM	Corporate Risk Management Arrangements		30-Sep-2023	<div><div>88%</div></div>





























2021/22 Internal Audit & Fraud Plan

Current Status			Expected Outcome	Due By	Progress
	IAF A06 FMM	Fleet Management & Monitoring Arrangements		31-Mar-2023	<div><div>92%</div></div>
	IAF A10 SMD	Use & Control of Social Media		31-Dec-2022	<div><div>78%</div></div>





2022/23 Internal Audit & Fraud Plan


Current Status			Expected Outcome	Due By	Progress
	IAF A09 BSC	Building Security		30-Sep-2023	<div><div>89%</div></div>
	IAF A13 PSA	Physical Income Security Arrangements		30-Nov-2023	<div><div>98%</div></div>

APPENDIX 2


	IAF A15 RSG	Refugee Scheme Governance		31-Mar-2024	<div><div>87%</div></div>
	IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes		31-Dec-2023	<div><div>73%</div></div>
2023/24 Internal Audit & Fraud Plan					
Current Status		Expected Outcome		Due By	Progress
	IAF A08 CCD	Public Body Climate Change Duties 22/23 Annual Report		01-Nov-2024	<div><div>81%</div></div>
	IAF A09 FOI	Freedom of Information Requests		30-Jul-2024	<div><div>92%</div></div>
	IAF A09 LBF	Leisure Banking Follow Up		31-Jan-2024	<div><div>92%</div></div>
	IAF A10 APO	Adult Social Care Purchase Order Arrangements		31-Jul-2024	<div><div>38%</div></div>
	IAF A11 CHM	Care Home Residents' Monies		31-Aug-2024	<div><div>84%</div></div>
	IAF A14 OVR	Overtime Arrangements		31-Oct-2024	<div><div>96%</div></div>
	IAF A15 UPC	Use of Purchase Cards		31-Dec-2024	<div><div>91%</div></div>
2024/25 Internal Audit & Fraud Plan					
Current Status		Expected Outcome		Due By	Progress
	IAF A03 CCD	Climate Change Act Public Body Duties		31-Oct-2025	<div><div>50%</div></div>
	IAF A09 OP1	Adult Social Care Staff Potential Overpayments – Phase 1		31-Jan-2025	<div><div>60%</div></div>
	IAF A09 OP2	Adult Social Care Staff Potential Overpayments – Phase 2		31-Mar-2025	<div><div>20%</div></div>
	IAF A09 SEA	School Enrolment/Admissions Policy		31-Jan-2025	<div><div>100%</div></div>
	IAF A12 ISG	IT & Information Security Governance		31-Jul-2025	<div><div>44%</div></div>
	IAF A15 AMA	Asbestos Management Arrangements		31-Dec-2022	<div><div>76%</div></div>



APPENDIX 2

IAF A04 SDB								Sundry Debtors		Assurance Not Applicable	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead				
SDB 002	Written procedures should be prepared setting out the process for: • the creation or amendment of debtor accounts; • the raising of a debtor invoice; • cancelling a debtor invoice; and • identifying accounts for write off.	Pending outcome of Recommendation 1. Develop procedures and processes identified.			31/03/18	Processes being checked to confirm action is complete.	Lindsay Sim				
SDB 003	The authorisation arrangements when creating or amending debtor accounts, and raising or cancelling a debtor invoice, should be reviewed.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services.			31/03/18	Processes being checked to confirm action is complete.	Lindsay Sim				
SDB 005	An Authorised Signatory List should be established for requests to cancel sundry debtor invoices	Pending outcome of Recommendation 1. Engage with Procurement Manager to review current authorised signatory process to accommodate			31/12/18	Processes being checked to confirm action is complete.	Lindsay Sim				
SDB 006	Services should be reminded to provide adequate supporting documentation when creating or amending debtor accounts, and raising or cancelling debtor invoices. The functionality within Tech One should be utilised to enable supporting documentation to be stored electronically.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services and Tech One team.			31/03/18	Processes being checked to confirm action is complete.	Lindsay Sim				


IAF A16 HRC								Housing Rent Collection & Arrears Management		Substantial Assurance	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead				
HRC 003	The Corporate Debt Recovery and Write Off Policy records that Revenues have the ‘authority to write-off debts up to the value of £20 “if all avenues for recovery have been exhausted and the debt is more than 2 financial years old’. There are a number of accounts that fall into this category and these should be actioned. In addition, accounts with arrears less than £50 are not passed to the Sheriff Officers for collection. This de minimis level should be included in the Policy (when it is next reviewed) and the procedural instructions	In accordance with the Corporate Debt Recovery and Write Off Policy Revenues will write off debts up to the value of £20. The minimum level of debt on accounts that will be passed to the Sheriff Officers will be included in the next annual update of the Corporate Debt Recovery and Write Off Policy			31/08/20	Policy has not yet been reviewed. Will incorporate into next review due by June 2025.	Ben Watson				

APPENDIX 2

IAF A07 CRM		Corporate Risk Management Arrangements				Substantial Assurance	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
CRM 005	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	The review of the risk analysis training module on Clacks Academy will take place after the approval of the revised risk strategy.			30/09/23	General risk management training is not appropriate for all staff (though training in relation to specific corporate risks is already mandatory). Content has been defined, aligned to the risk strategy, with the module targeted at managers, project/functional/thematic leads, and other relevant officers. Workload demands have required the prioritisation of service support to the detriment of development actions, but this is seen as high priority and will be completed as soon as capacity allows.	Judi Richardson

IAF A06 FMM		Fleet Management & Monitoring Arrangements				Substantial/Limited Assurance	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
FMM 001	The Fleet Asset Management Plan should be reviewed and updated by the Fleet Services Team Leader. Thereafter, the revised plan should be submitted to Committee for approval.	The Fleet Asset Management Plan will be reviewed and updated, and thereafter submitted to Committee for approval. Further discussions are required with senior Officers.			31/12/22	The asset management plan is in progress and will be submitted to the Committee for approval once complete. Uncertainty on the future direction of alternate fuelled vehicles and associated budget requirement has delayed the completion of the document. The document will be complete and submitted 2025.	Kevin Philliben
FMM 011	An officer independent to the vehicle disposal process should carry out checks on actual vehicles sold at auction to disposals on the Fleet Management System to ensure that vehicles are not being sold privately.	Consideration will be given to ensure this is carried out by an independent officer.			30/09/22	An agreement in place with the service provider where an electronic login can to be issued to any officer which will allow them to view all vehicles belonging to the Council going through auction.	Iain McDonald



APPENDIX 2

FMM 013	Fleet Services should consider the introduction of a more robust performance evaluation and reporting framework. This includes the agreement of Fleet Services KPIs, management information, and reporting.	Consideration will be given to what Fleet Services KPIs can be introduced, and to the development of management information and reporting on the recently introduced Fleet Management System.			31/03/23	Fleet Services monthly report to Senior manager is being produced to include management information relating to MOT pass rate, Driver Infringements, tyre usage, fuel usage, vehicle idling, avoidable repairs etc. This Was delayed due to the introduction of the new Fleet Management software and suit of reporting modules. Monthly one to ones is held between me and the Senior Manager where performance of the department is discussed. Marked as 80% complete until first report issued, further discussion with Senior Manager to take place re content of report.	Kevin Philliben
---------	---	---	--	---	----------	--	-----------------

IAF A10 SMD

Use & Control of Social Media

Substantial Assurance






Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
SMD 001	The points relating to the content of the Social Media Policy and Guidelines should be considered when it is next updated.	Policy and Guidelines recognised as requiring revision during review of Communications Strategy. These points will be considered as part of these projects and incorporated if appropriate. Action Due date is as per new Communications Strategy Action Plan.			31/12/22	On hold pending outcome of communication and engagement transformation work.	Karen Payton
SMD 002	The content of the social media training module should be revised and updated to reflect the updated Policy and Guidelines.	Need for training to be updated recognised during review of Communications Strategy. Update to be included within new Communications Strategy Action Plan. Action Due date is as per new Communications Strategy Action Plan.			31/12/22	A training programme will be identified for employees following the finalisation of the Social Media Policy. Consideration will be given to the development of a in house Clacks Academy module.	Karen Payton

IAF A09 BSC





Building Security

Limited Assurance

APPENDIX 2

Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
BSC 002	Giving the findings arising from our visits to a sample of operational premises, consideration should be given to the adequacy of current security guidance. This should include the potential need for professional expertise to assist with the development of robust security standards (including the preparation of a Security Risk Assessment and Action Plan for key operational buildings).	Corporate Policy, Guidance and Training matters will be addressed by the Strategic Director for Partnership and Performance by September 2023.			30/09/23	Work is ongoing in relation to development of a Corporate Security Policy which will can be adopted a framework for other Council locations, Guidance and training will be developed as part of this work. Consideration will also be given to recommendations arising from Martyn Law. The Councils Emergency Resilience Officer is leading on this.	Chris Alliston
BSC 003	A formal and comprehensive Building Security Incident Policy should be prepared. Once finalised, the Policy should be disseminated to relevant staff, with training provided if required.	A New system has been implemented and staff are being encouraged to log near miss incidents and noncompliance issues. A draft Strategy was prepared immediately prior to the Covid-19 pandemic, however, this has not been completed due to staff abstraction. Police Scotland have agreed to assist with a security review, which will input to the draft strategy, which will be considered at the Risk and Integrity Forum in early 2023. It is anticipated that the strategy should be finalised by June 2023. Building Security Risk Assessments are being reviewed by Emergency Planning as part of a larger Scottish Government Initiative			30/06/23	Short life working group lead by Karen Kirkwood has been set up.	Chris Alliston
BSC 012	Forthbank Roads Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Forthbank Roads Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31/05/23	Forthbank HWRC Works now complete, Roads will be moved across by 30th May – Roads Depot to be sold for development.	Mike Reid
BSC 018	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Ludgate House: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31/05/23		-
BSC 031	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	Resource Centre Whins Road: The physical security of vehicle keys should be ensured at all times.	1		16/03/22		-

APPENDIX 2

BSC 033	Resource Centre whins Road: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Resource Centre whins Road: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31/05/23		-
BSC 040	Kellibank Depot: A review of access on foot to the depot yard should be undertaken to assess whether this is adequate or could be feasibly restricted further.	Kellibank Depot: A review of access on foot to the depot yard should be undertaken to assess whether this is adequate or could be feasibly restricted further.	2		31/05/23	Current Security arrangements have been reviewed. This action can be closed out and new action required for capital bid to improve security gates as currently not fully secure. Action Lead should be changed to the Duty Premises Holder (Currently TBC).	Iain McDonald
BSC 041	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	Kelliebank Depot: A building security risk assessment should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	2		31/05/23	Duty Premises holder to carry this out in conjunction with Property Services – Change Lead to Duty Premises Holder (currently TBC).	Iain McDonald
BSC 042	Employee pass access rights should be reviewed to ensure that employees only have access to buildings that they require.	Employee pass access rights should be reviewed to ensure that employees only have access to buildings that they require.	2		31/05/23	A current review of all access rights across the council has been underway to reduce the number of properties individuals can access as well as reduce the number of 'individual permissions' within the Paxton system software.	Chris Alliston





IAF A13 PSA

Physical Income Security Arrangements



Limited Assurance


Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
------	------------------------	---------------	-------	--------	----------	-------------	------


APPENDIX 2

PSA 001	Written Cash Handling and Banking procedures should be developed and distributed to all cash handling sites within the Council. These procedures should consider the findings and recommendations made within this report and include arrangements for: • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include: • Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest fund and acceptable transaction; • Arrangements for distribution of funds; • Recording Imprest transactions; and • Imprest reconciliation, management checks, replenishment and process for collecting funds. All written premises specific cash handling and Imprest written procedures should be based on the Corporate Procedures and should incorporate the findings and recommendations made in this report. For example, regular checking of cash floats, developing and maintenance of safe logs, and defining Imprest holders and responsible Officers.	Cash handling procedures will be issued at a corporate level.	2		30/09/23	Some procedures are in place around cash handling and banking of cash within leisure sites and in relation to imprests. Target date for completion 31 March 2025	Lindsay Sim
PSA 010	A management review should be undertaken to ensure that access to the cash office and safe is restricted for operational requirements. In addition, a register of authorised Officers with access to the safe should be developed.	The Housing Officer and Repair Centre Advisor are the only people to have access to the safe at Kelliebank.	2		31/08/23	Housing Safe now in Kilncraigs 2nd Floor containing Petty Cash tin, safe contents sheet and signed transaction sheets. Also in place spreadsheets to track income and expenditure and log of money in Petty Cash tin.	Stuart Graham
PSA 011	The combination number of safes should be regularly changed or when a member of staff with knowledge of the combination leaves.	The combination number of the safes will be changed annually or when there is a change in staff, whichever is sooner.	2		31/08/23	Revenues – New access and written process complete in line with Internal Audit's advice.	Julie Russell / Ben Watson
PSA 012	An up-to-date contents log should be compiled and updated when income / items are deposited or removed from the safe and signed by the responsible Officers. This should be checked on a weekly basis. The safe should be locked throughout the day and only opened when depositing or withdrawing money / items.	A safe contents log will be prepared for all safes, which will be held in the locked safe. A record of monthly checks will also be documented.	2		31/08/23	Housing - Still following agreed action from audit. A record of monthly checks is being used at the Registrars, and a log of safe contents has been prepared (AL). Revenues process is in place, log maintained in safe and updated.	Stuart Graham / Ben Watson





APPENDIX 2

PSA 031	A list of Imprests and Imprest holders should be developed and provided to the Revenues Collections Team so reimbursement claims can be validated.	The Officer responsible for Imprest distribution now has access to the Council wide Imprest holder list.	1		31/08/23	Recommendation now in place and written procedure complete.	Ben Watson
PSA 032	Consideration should be given to having two Officers responsible for collecting the replenishment cash.	Two person cash collection will be in place for collecting the replenishment cash.	1		31/08/23	Recommendation in place and 2 person at all safes has been included in the new safe access written procedures.	Ben Watson

IAF A15 RSG Refugee Scheme Governance							Substantial Assurance
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
RSG 002	The Housing Support Team should conduct quarterly reconciliations between any income received and expenditure incurred in relation to Ukrainian refugee schemes.	Quarterly meeting schedule with the Service Accountant team to be set up to reconcile expenditure and income for the duration of the Ukraine project.	2		31/03/24	Quarterly meeting schedule in place with Finance and Housing Support management - volume and value of transactions in relation to refugee resettlement has reduced dramatically since audit report was published.	Wilson Lees

IAF A16 SSB Supplier Set Up & Supplier Bank Account Changes							Limited Assurance
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
SSB 001	Review to be undertaken on the TechOne System Administrator role to ensure that it is sufficiently resourced and responsibilities are clearly defined.	A review is undertaken of the System Administrator role to ensure that it is sufficiently resourced, and responsibilities are clearly defined.	1		30/11/23	In progress, looking to reinstate systems developer role. Job profile going through evaluation, Target date - April 2025.	Lindsay Sim

APPENDIX 2

SSB 002	An Access Control Policy should be developed for TechOne.	Consideration will be given to developing an Access Control Policy.	1		31/12/23	<p>Process is in place that requires new users and existing users who need to change their access to complete a form that is signed by their line manager and submitted to the systems administrator.</p> <p>Policy to be prepared by systems developer once appointed.</p> <p>Target date - May 2025</p> <p>Systems developer not yet appointed</p>	Helen Coleman
SSB 004	Consideration should be given to updating the New Supplier Guidance.	Updating the New Supplier Guidance will be considered.	3		30/11/23	<p>Guidance reviewed and revised checklist to be put in place.</p> <p>Target date - January 2025 (New Target Date - July 2025)</p>	Lindsay Sim
SSB 008	The issues arising from Internal Audit testing of changes made to suppliers in relation to supporting documentation should be addressed.	Agreed, guidance will be updated to state that full backup details are to be recorded.	3		30/09/23	<p>Change implemented in practice and guidance to be updated.</p> <p>Target date - January 2025 (New Target Date - July 2025)</p>	Helen Coleman
SSB 014	In relation to bank account changes: The need for authorisation arrangements when creating or amending supplier details should be considered. Consideration should be given to requiring suppliers to provide their previous bank account details when requesting a bank account change. All supporting documentation in relation to bank account changes should be retained on the supplier record. The changes log spreadsheet should always detail the specific method of verification checks carried out including recording the phone number used to contact the supplier.	Recommendations will be considered as part of the review of the Supplier Account Update Guidance.	2		30/09/23	<p>Guidance to be reviewed and updated.</p> <p>Target - January 2025 (New Target Date - July 2025)</p>	Helen Coleman








IAF A08 CCD

Public Body Climate Change Duties 2022/23 Annual Report



Limited Assurance


Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
------	------------------------	---------------	-------	--------	----------	-------------	------

APPENDIX 2

CCD 002	A Public Bodies Climate Change Duties (PBCCD) annual report compilation timetable should be developed, whereby the information required should be submitted by responsible Officers soon after the end of the reporting period year.	This will be added to the agenda of the Climate Emergency Working Group (CEWG), with work starting in April / May 2024 to compile the information for the 2023/24 return.	2		01/04/24	Timetable created.	Kevin Wells
CCD 003	The final report should be completed and ready for Internal Audit validation one month before the submission deadline.	The Climate Emergency Working Group will take responsibility for collecting the data and should report to the Climate Emergency Board at the end of August 2024.	2		07/08/24	A final report has been compiled as at 4.10.24. Some waste data is still awaited but this is due to external bodies having to provide it. This is expected in late October which is still a month before the submission deadline. Three sections of the report have already been passed to Internal Audit for review. 21.05.25 – Completed.	Kevin Wells
CCD 004	The final report should be completed and ready for Internal Audit validation one month before the submission deadline.	The Climate Emergency Working Group will take responsibility for collecting the data and should report to the Climate Emergency Board at the end of August 2024.	2		07/08/24	PBCCD report presented to CEB meeting held on 07.08.25	Kevin Wells
CCD 006	Future Public Bodies Climate Change Duties annual reports should be proof read and checked for spelling and grammatical errors prior to submission.	A check of figures and spelling was undertaken prior to submission of the final return.	2		01/11/24	A proof read will take place prior to submission on 30 November 2024. 21.05.25 – Completed.	Lawrence Hunter
CCD 007	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified. These figures should be included in future Public Bodies Climate Change Duties annual reports.	Investigate if the Council reporting template can be amended to incorporate potential carbon savings on each project prior to approval from the Committee.	2		30/04/24	Council services are reminded at CEWG and CEB meetings that this information should be provided for the PBCCD reports.	Kevin Wells
CCD 008	All of the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified. These figures should be included in future Public Bodies Climate Change Duties annual reports.	The Climate Emergency Working Group and Climate Emergency Board will investigate what means is available to encourage and assist where possible with carbon savings data.	2		30/04/24	Ongoing review of potential systems. Constraints are financial and human resources to implement a bespoke system.	Kevin Wells
CCD 011	Waste emissions figures should be compiled by the Team Leader, Waste and included in future returns.	Waste emissions figures will be reviewed and included in future returns.	2		30/04/24	Ongoing action with commitment to include data from the Waste services	Iain McDonald




APPENDIX 2

IAF A09 FOI		Freedom of Information Requests				Substantial/Limited Assurance	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
FOI 002	An Operating Procedure is written to document the responsibilities of the Monitoring Officers and the Governance team, specifically the process of follow up on outstanding requests.	Guidance notes are due for review and will incorporate this recommendation.	3		31/07/24	Guidance notes have been prepared and are currently with the SIC.	Evelyn Paterson
FOI 004	FOI training is made mandatory to all staff.	This will be raised at the next available Senior Leadership Group to request permission to make the training mandatory as recommended.	3		31/05/24	Action complete – has been included in 25-26 mandatory training modules.	Evelyn Paterson



IAF A09 LBF		Leisure Banking Follow Up				Substantial/Limited Assurance	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
LBF 006	The Accountancy Team should consider what action (including formal write off) may be required to clear the long standing balance on the Leisure Suspense Account.	Measures will be put in place to reconcile the income monthly immediately.	1		31/01/24	Monthly reconciliations are taking place. Action to clear the balance can only be taken forward once the police investigation has concluded.	Helen Coleman; Lindsay Sim

IAF A10 APO		Adult Social Care Purchase Order Arrangements				No Assurance	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead




APPENDIX 2

APO 001	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	Clackmannanshire Council Senior Management agreed that: • Adult Care Purchase Orders should be issued / approved on Techone at the beginning of the year, with a 'call off' arrangement in place for ongoing spend once invoices are received with actual hours. The value of Purchase Orders should be based on: previous annual cost or the actual budget for the type of care; or the care plan annual value; and • Purchase Orders should be raised before any invoices are received and if there is a contract the contract reference should also be noted.	1		31/05/24	Part of BMU process improvement work (links to 012). This is likely to be longer term. Social Care is operationing on industry standard approach for social care payments, proforma are used to measure actual vs planned care to ensure only care provided is paid for. To deviate from this would require significant staffing capacity which is unaffordable at this time. Given the above a date when the action will be addressed cannot be provided.	Ewan Murray; Lindsay Sim; Joanna MacDonald
APO 002	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	The Health and Social Care Partnership Senior Management stated that: • The approved process within Clackmannanshire Council is to use Techone, however, it is acknowledged that social care purchasing within an integrated partnership involving Stirling Council and NHS Forth Valley requires consideration of a more flexible approach ensuring effective governance and control; and • Consideration be given to the 'pro-forma' process in place which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments.	1		31/05/24	Per 001 the acknowledged industry standard is a proform approach which is basis being used, subject to ongoing improvements to ensure control.	Joanna MacDonald
APO 003	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31/05/24	Contract reference number - the information upload for Tech one is generated through FINCH. No technical IT support is available for FINCH to enable this to be changed.	Joanna MacDonald



APPENDIX 2

APO 004	All Adult Care purchases should have an appropriately authorised Purchase Order raised on Techone by an officer with sufficient delegated authority and sent to the supplier in advance of payment. The Purchase Order should include the financial commitment as detailed in the care plans. Prior to payment, invoices should be received and matched to the Purchase Order.	An improvement plan will be agreed by the Health and Social Care Partnership and Clackmannanshire Council Senior Management. The improvement plan will have measurable actions to address the adult social care commissioning and payment processes including the best use of current IT systems and assess further system development requirements to align with process requirements.	1		31/05/24	To be considered within improvement plan. However initial assessment is it would take additional capacity to fully address recommendation and proforma basis be used for current time.	Joanna MacDonald
APO 005	Care Plans should be in place for all adult care packages and should be retained in line with the Council's Retention Policy.	Health and Social Care Partnership Management advised that they are reasonably assured that care plans are routinely implemented on the basis that current systems ought not to permit progression to payment without this. However, a sample audit / data cleanse will be undertaken for assurance purposes. This will be repeated annually. Annual checking will be introduced to ensure that all care plans are in place. Health and Social Care Partnership Management advised that a modernised and fit for purpose Social Work recording system would streamline this process and ensure effective financial management based on individual care packages. A focus on this issue will be built into induction training to ensure processes and systems are understood and implemented properly from the outset of a member of staff's career within the Partnership. Quality Assurance (QA) processes and Key Performance Indicators (KPIs) to be developed and implemented to allow for routine reporting on performance in relation to care plans, work underway to devise KPIs dashboard. This will include "One Sheet" commissioning information.	2		31/05/24	Interim Chief Officer is currently working on proposals for practice audit (including care plans) which may improve matters. Management response recognises the limitations of ASC recording system	Joanna MacDonald



APPENDIX 2

APO 006	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.	Health and Social Care Partnership Management advised that there needs to be a review of the levels of approval across systems as current arrangements do not align with delegated authority. Discussion required regarding the Council's Scheme of Delegation to ensure a transparent recognition of the role and function of across-Partners HSCP management team. A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities. Health and Social Care Partnership Management advised that following agreement on the process of ordering of packages of care going forward, a written standard operating procedure (SOP) for care managers and line managers would be developed. This will be disseminated accordingly with a requirement for a signed confirmation that each relevant staff member has read the procedure. The SOP will clarify the appropriate process for evidence of approval, e.g. amendment to the care plan or system to note approvals.	1		31/05/24	Per 010 Interim CO has actioned revisions to approval levels for commissioning of care and Senior Resource Allocation Group (SRAG) now established for high tariff cases - SRAG first met 3 July 2024. This will need to align to Council s95 led work on revised SoD for council in due course. SOP for care managers and line managers still to be progressed.	Joanna MacDonald
APO 008	The manager approval and review of care plans should be defined in written procedures.	Adult Social Care Standard Operating Procedures will be developed and include processes for compiling, approving, and reviewing Care Plans.	2		30/06/24	SOP for care managers and line managers still to be progressed and will be completed by end of year.	Joanna MacDonald
APO 009	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities.	1		31/05/24	Council Scheme of Delegation element requires to sit with Council s95. Adult Social Care authorisation levels to commit to care have been reviewed and actioned. Adult Social Care payment approval authorisation levels under review and will be completed in October 2024.	Ewan Murray



APPENDIX 2

APO 010	Payments on Techone should only be approved by officers with sufficient delegated authority.	A review will be undertaken of the Council's Scheme of Delegation to ensure that it includes the role and function of Health and Social Care Partnership Management Team and Officers. Thereafter the levels of approval on Adult Care Systems will be fully aligned to delegated authorities.	1		31/05/24	Interim Chief Officer actioned amendments to delegated authority levels for commissioning care on 23 May 2024. The Council review of SoD needs to reflect this and avoid conflation with authorisation for approval of payments.	Joanna McDonald and Lindsay Sim
APO 011	Officers responsible for approving payments on Techone should have sufficient information in order to ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that there needs to agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.	1		31/05/24	RAG for LTC and SRAG for high tariff cases now established and this avoids the potential for packages to be put in place without effective scrutiny and a direction to ensure appropriate use of TechOne. CO/CFO approval required for ad hoc CaH packages requests that require group 3 high-cost providers to be used due to lack of ability of usual group 1 and 2 providers to be used. BMU QA process to be developed.	Joanna MacDonald

APPENDIX 2

APO 012	Officers responsible for approving payments on Techone should have sufficient information in order to ensure only valid payments are made. For example, the service or goods have been provided and where appropriate these reconcile to a current contract.	Health and Social Care Partnership Management advised that a Resource Allocation Group (RAG) process for approval of Long Term Care is under development and expected to be implemented by the end of January 2024. This will include the process for budgetary and commissioning consideration. It would not be feasible nor practical to implement a similar process for Care at Home delivery given the volume of work and turnover of clients indicated in this area. Explore ways of getting Manager assurance that appropriate checks had been undertaken. E.g. approval of care plan and actual costs incurred. Health and Social Care Partnership Management advised that there needs to be agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.	1		31/05/24	LTC RAG process in place. Quality Assurance process for reconciliation developed. The manager assurance element is really SDS outcome based assessment so links to systematic implementation of SDS policy - going to IJB June 24	Joanna MacDonald
APO 016	Adult Care Management should review non contract care and support expenditure to ensure compliance with the Care and Support Contract Standing Orders Exception Report.	These will be reviewed and action taken as appropriate.	1		31/05/24		-




APPENDIX 2

Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
CHM 003	A different person distributes the cash from that who updates and reconciles the master spreadsheet, with regular management checks undertaken and recorded.	Business Support staff will continue to distribute cash and reconcile daily. The Manager / Senior staff will audit the master spreadsheet and counter sign balance checks.	2		30/04/24		Caroline Bridgeman
CHM 005	The Business Support Administrator role profile to be reviewed and updated as appropriate to reflect the responsibilities of handling residents monies and valuables.	Business Support role profile will be reviewed and updated as appropriate.	3		31/08/2024	Business Support Manager to update Business Support Job Profile Grade 4 in more detail for cash handling and valuables. Procedures have been reviewed and updated.	June Lang




IAF A14 OVR

Overtime Arrangements



No Assurance

Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
OVR 002	Service Management in conjunction with HR should develop one set of standard operational procedures for Overtime Arrangements detailing responsible Officer arrangements for approving, checking, and monitoring overtime.	Operational Procedures will be developed in line with review of the Overtime Protocols.	2		31/10/2024	Work to harmonise Overtime SOPs has been undertaken via the iTrent team through meetings with service management. However, challenges remain with creating one standard procedure which fit the nuances of each service within the Council. Work is ongoing.	Alastair Hair
OVR 005	Specific training is provided for overtime approving managers in relation to compliance with the overtime related Policies and the approving, monitoring, and management of overtime levels. Signed records of completion of training should be retained. This provides evidence of responsible officers having read and understood overtime related policies and operational procedures.	Overtime approval training will be developed and added to clacks academy / how to video can be added to the People Manager module in iTrent Communications will be developed and issued to line mangers / authorised signatories regarding responsibilities and compliance with regulations.	1		31/07/2024	Training records now recorded on Clacks Academy for those undertaking training. Training and comms issued to all OT authorising managers when claims submitted. Where OT managers are added, those individuals are contacted to offer training.	Alastair Hair
OVR 008	Services should ensure that designated reporting managers on iTrent and managers approving overtime claims for Payroll Section processing should have sufficient delegated authority to approve overtime transactions and this should be reflected in authorisation levels on the authorised signatory list.	Directors will review the authorised signatory list to ensure it is appropriate and advise the Procurement Manager of any appropriate changes.	1		31/07/2024	The current Director Reviews the Authorised Signature List Annually (April). Senior Staff are reminded regularly about maintaining an up to date list and has requested amendments during their tenure to ensure that appropriate staff have the appropriate level of authorisation.	Kevin Wells

APPENDIX 2

OVR 011	The requirement for employees to work overtime out with normal practice (Standby / Contractual, etc) will be reviewed and formally agreed in line with the Overtime Protocols.	The requirement for employees to work overtime (unless part of existing agreement or work is required urgently) should be approved in advance and evidence of this approval should be retained.	1		30/06/2024	Director can confirm that this matter has been raised with Senior Staff. The Current Director has also instructed for interim guidance to be developed and issued to the workforce on overtime/standby claims and protocols, with more formalised Policy developed in the Council's usual fashion thereafter. Instructions issued 20th February 2025.	Kevin Wells
OVR 015	A clear audit trail will be maintained detailing specific hours and duties undertaken for overtime and this will include a record of management checking and approval. The audit trail of overtime hours worked will be included in the communications to be developed for authorised signatories. The requirement for the audit trail of overtime hours worked will also be included in the training resource.	Approving Managers should ensure that an audit trail including supporting documentation is retained for overtime and additional payments and this includes validation checks.	1		31/07/2024	<p>This matter has been raised with Senior Staff within the Department. With the two cases resulting in disciplinary investigation and a whistleblowing claim, the Director is unable to give full assurance in this area, however can confirm that there has been a recording sheet for overtime (for example in Housing Repairs – their sheet requires notification of the job number work is being undertaken against and checked back). Further development are being developed as referenced within IAF OVR 011.</p> <p>There is regular monitoring (high level) of overtime levels at Senior Management, SLG and BiPartite meetings. The Director has also hosted a meeting with TU representative to better understand the Departments approach to OT.</p>	Kevin Wells
OVR 020	The overtime payment errors should be investigated, rectified, recovered, and monitoring measures put in place to ensure that they are not ongoing.	Overpayment errors identified by Internal Audit will be investigated, however, recovery of historical over payments may not be possible given the passage of time, plus these have been authorised as being correct. Where issues are identified that caused the overpayment will result in measures being put in place to ensure that the overpayment does not recur.	2		31/07/2024	Further investigation by Internal Audit has been agreed to quantify errors and recommend further actions.	Joanna MacDonald


APPENDIX 2

OVR 022	Managers should monitor levels of employee overtime to ensure that hours worked is in compliance with the Working Time Regulations Guidance. If Employees voluntary agree to work more than the 48 hours weekly maximum then a signed "Opt-out agreement" should be completed and a copy submitted to HR.	Levels of overtime will be monitored through management Information reports which will be issued to appropriate managers on a monthly basis. In addition, overtime levels will be monitored through management information reports tabled to Extended and Senior Leadership Groups on a quarterly basis. Working Time Regulations Guidance will be reviewed and the requirements of the updated guidance will be rolled out to all approving managers.	2		30/10/2024	This work has been progressed with Property Services being the main contributor. Staff working alongside HR Business Partners have undertaken the appropriate Opt out waivers.	Kevin Wells
OVR 027	Where overtime is ongoing Section Management should review the requirements of their service on a regular basis to ensure that resources are sufficient in order to minimise the level of overtime payments.	Section managers will review the overtime levels and the requirements of their service on a regular basis to ensure resources are sufficient in order to minimise the level of overtime payments. Reviews of resources and overtime levels and resultant actions will be recorded	1		31/07/2024	This has been covered with Senior Staff on a regular basis at SLT and 1-2-1 meetings. The matter is discussed at BiPartite Meetings as a standing item.	Kevin Wells

IAF A15 UPC

Use of Purchase Cards


Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
UPC 010	Reconciliations between the ledger and the bank account for purchase card transactions should be conducted each month.	To ensure that purchase card transactions are being reconciled to the bank account, a review will take place.	2		31/12/2024		Les Aitken






IAF A03 CCD

Climate Change Act Public Body Duties

Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
CCD 001	A PBCCD annual report compilation timetable should be developed, whereby the information required should be submitted by responsible Officers soon after the end of the reporting year. The final report should be completed and ready for Internal Audit validation one month before the submission deadline.	A timetable has already been developed and can be further enhanced to include supporting documentation.	2		28/02/2025	COMPLETED. Agreed with Internal Audit and members of CEWG	Lawrence Hunter


APPENDIX 2

CCD 002	A central record should be held by the Climate Emergency Working Group identifying what information was provided by which Officer for the report. This should also include supporting documentation to evidence the information provided.	A central record has already been established. Supporting documentation will be included within the folder.	3		30/09/2025	COMPLETED. Central record established.	Lawrence Hunter
CCD 003	The Council Travel Plan should be reviewed and updated as required. It should be approved by Council within an appropriate timeframe.	An appropriate timeframe will be agreed by the service.	3		31/10/2025	The staff travel plan is currently being updated (as per Active Travel Project Manager). A staff survey is about to go live to establish some baseline data. In the process of having a fleet of staff ebikes to use during the day.	Stuart Cullen
CCD 004	Waste emissions figures from Council operations must be consistently compiled and included in future returns.	When national figures are produced in September / October the details will be placed into the report.	2		31/10/2025	Waste Services aware of deadlines.	Lawrence Hunter
CCD 005	In order to improve the extent of carbon savings data further investigation should be undertaken into a tool that can assist the services to capture the relevant carbon data to calculate the emissions savings.	There are ongoing investigations into a suitable tool. Costs and available resources will have an impact on the ability to introduce a service wide tool.	3		31/10/2025	Financial and Human resources are impacting upon the ability to create and own a bespoke model. Looking to identify alternatives that may be more cost effective and less resource hungry.	Lawrence Hunter
CCD 006	All the Council's carbon reduction projects should involve a calculation of potential carbon savings as part of the project plan. Actual carbon savings realised from project implementation should also be quantified.	Where figures are available the carbon savings will be provided. Services will be encouraged to capture this data, this will be promoted at the Climate Emergency Board and Climate Emergency Working Group meetings.	2		31/10/2025	All services have been made aware of this via the CEWG and CEB. PBCCD recommendation highlighted at these meetings.	Lawrence Hunter




Limited Assurance

IAF A09 SEA





School Enrolment/Admissions Policy

Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
SEA 004	Education Services should review the Catchment Area Map and remove the disclaimer if appropriate.	The catchment map will be updated prior to school enrolment in January.	3		31/01/2025	Disclaimer was removed prior to school enrolment in January.	Michael Boyle



APPENDIX 2

IAF A12 ISG IT & Information Security Governance Limited Assurance							
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
ISG 001	IT and Information Governance roles and inter relationships should be defined in an overarching IT and Information Security Policy.	Whilst a number of related policies on IT Security and Information Security are in place, they require to be updated and refreshed to ensure that they are fit for purpose. An overarching Information Security Policy, however, is required to provide a solid framework for other policies and approaches in place. This has also been identified as an action in the Annual Governance Assurance Statement and will be taken forward in 2024/25.	2		31/03/2025	Work is underway to refresh the suite of ICT policies, with an early priority focussed on a refresh of the security policy. In doing so, officers are benchmarking across other Councils and key partners including the DWP to ensure alignment and cohesion.	Cherie Jarvie
ISG 002	IT and Information Governance roles and inter relationships should be defined in an overarching IT and Information Security Policy.	Whilst a number of related policies on IT Security and Information Security are in place, they require to be updated and refreshed to ensure that they are fit for purpose. An overarching Information Security Policy, however, is required to provide a solid framework for other policies and approaches in place. This has also been identified as an action in the Annual Governance Assurance Statement and will be taken forward in 2024/25.	2		31/03/2025	See latest note at ISG 001. Roles and responsibilities including policy owners, alignment with other key information security policies and schedule for monitoring and review will be considered when finalising the ICT Security Policy.	Lee Robertson
CISG 003	The Council's governance of cyber security should be formally agreed and documented. A Cyber Security Incident Response Team should be formed, with roles and responsibilities documented. The team remit should also be defined with responsibilities included in a finalised Cyber Security Incident Response Plan.	A draft Cyber Incident Response Plan is in place which follows best practice guidance shared by Scottish Government. This plan also aligns with the Council's Major Emergencies Operational Procedures and Incident Management approaches. An exercise held in April 2024 will be repeated again in late 2024, which will enable local plans to be tested, updated, and then approved. Approval will be sought for the Cyber Incident Response Plan in the Spring of 2025 to allow for exercising and testing to take place.	2		31/03/2025	A draft Cyber Incident Plan and associated playbooks has been developed. This draft plan is being reviewed alongside other key ICT policies to ensure read across. A follow up cyber exercise has not yet taken place, due to staff availability, however this remains within current plans to deliver in 2025.	Cherie Jarvie



APPENDIX 2

ISG 004	The feasibility of Cyber Essentials Certification is formally considered and thereafter a plan for achieving certification is developed.	Following PSN accreditation being completed in 2024, a feasibility exercise will be undertaken to assess the benefits of Cyber Essentials Accreditation. This action is set against a context of likely changes to PSN approaches over the next 12 months, the requirements of which will be kept under review.	2		31/03/2025	A feasibility study on cyber essentials accreditation including resources required and costs will be undertaken following PSN accreditation.	Cherie Jarvie
ISG 005	IT and Information Security policies and standards should be reviewed and made available to employees via the Council's intranet site. Thereafter, operational procedures are developed to ensure implementation and compliance, and these are available to all relevant staff.	A programme of IT policy refresh will commence in 2024 which will also review associated protocols and guidance. Communications plans will be developed to ensure that the policies are effectively shared and communicated to all Council employees. A programme of policy refresh takes cognisance of the number of policies which is in excess of 20.	2		31/12/2024	See latest note at ISG 001. Operational procedures, guidance and communications materials will be developed as part of the full programme of policy refresh.	Cherie Jarvie
ISG 006	Corporate and Service Business Continuity Plan (BCP) reviews are completed and include loss of IT in the finalised plans.	Whilst work is underway to ensure all BCPs are updated and include complete loss of IT, a formal programme of development will be established and reported to Extended Senior Leadership Group to ensure this work is completed in 2024	2		31/12/2024	A full review of Council Business Continuity Plans is being undertaken through the emergency planning team. Services have been provided guidance on completing BCP's including a loss of ICT in these planning documents. This work, which is supported by SLG, is anticipated to be completed in the Autumn 2025. A session with the Senior Leadership Forum is due to be held over the Summer.	Cherie Jarvie
ISG 007	A formal comprehensive, risk based, testing programme is prepared and implemented, and setting out the related disaster recovery plans which are to be tested and the nature and frequency of these tests. If the planned test is superseded by a live incident, then this should be recorded.	This work will focus initially on completion of business critical service areas and a paper will be considered by ESLG in October relating to this. Thereafter a programme of service business continuity plans will be developed. Planning for a follow up cyber exercise is underway, and will be included in the schedule of regular formal exercising undertaken as part of our Emergency Planning and Resilience approaches.	2		31/03/2025	Risk based testing and exercising for the Council is planned around cyber security and COMAH sites in 2025. Participation in a national UK wide pandemic flu exercise will also take place in 2025. Following completion of the review of Business Continuity Plans in the Autumn, a programme of testing/exercising in 2026 will be developed.	Cherie Jarvie





APPENDIX 2

ISG 008	A formal comprehensive, risk based, testing programme is prepared and implemented, and setting out the related disaster recovery plans which are to be tested and the nature and frequency of these tests. If the planned test is superseded by a live incident, then this should be recorded.	This work will focus initially on completion of business critical service areas and a paper will be considered by ESLG in October relating to this. Thereafter a programme of service business continuity plans will be developed. Planning for a follow up cyber exercise is underway, and will be included in the schedule of regular formal exercising undertaken as part of our Emergency Planning and Resilience approaches.	2		31/03/2025	With a national and statutory COMAH exercise planned for this year as well as the commencement of the annual business continuity plan review, a paper will be produced for ESLG consideration later this year to initiate a test programme in 2026 which will cover tests of selected BC plans and Emergency plans on an annual basis allowing for statutory exercises within the cycle.	Karen Kirkwood
ISG 009	Consideration should be given to how the completion rates for mandatory IT and Information Security protection training can be improved.	Directors and managers in each Directorate and Service are responsible for ensuring that staff complete mandatory training programmes and that monitoring of uptake is undertaken and reported through ESLG / SLG. As well as through business planning reporting to Audit and Scrutiny Committee.	3		31/03/2025	There has been a significant improvement in the level of completion for mandatory training within P&P. For 24/25 this was circa 97%. Senior Managers will continue to be accountable to ensure mandatory training is completed.	Chris Alliston


APPENDIX 2





ISG 010	Consideration should be given to how the completion rates for mandatory IT and Information Security protection training can be improved.	Directors and managers in each Directorate and Service are responsible for ensuring that staff complete mandatory training programmes and that monitoring of uptake is undertaken and reported through ESLG / SLG. As well as through business planning reporting to Audit and Scrutiny Committee.	3		31/03/2025	To continue the improving trends, Mandatory training completion rates have been closely monitored and regularly reported to Heads/ Team Leads. While reminders + guidance are consistently issued, and the importance of completion highlighted during meetings with unions and managers, Senior Managers have reinforced the completion of mandatory training is a core requirement of line managers role, including 1-1 meetings with Managers. This expectation is clearly embedded in Working Time Agreements, with quality assurance measures in place to track compliance. The matter remains a standing agenda item at LNCT and team meetings. Heads are more aware that this is not simply a matter of issuing reminders — appropriate action is expected where staff are not meeting this obligation. In response to feedback, a small number of training requirements specific to education establishments have been moved to a biannual schedule, which may affect completion data but does not lessen the overall expectation of compliance.	Lorraine Sanda
ISG 011	Consideration should be given to how the completion rates for mandatory IT and Information Security protection training can be improved.	Directors and managers in each Directorate and Service are responsible for ensuring that staff complete mandatory training programmes and that monitoring of uptake is undertaken and reported through ESLG / SLG. As well as through business planning reporting to Audit and Scrutiny Committee.	3		31/03/2025		Kevin Wells

APPENDIX 2







ISG012	Consideration should be given to developing and implementing an IT and Information Security Staff Awareness and Communications Plan.	Existing communications is already in place on IT and information security through Connect, Keeping Staff Connected, Clacks Academy, and via managers cascades, however, work will be undertaken to ensure this is effective and presented in a cohesive way.	3		31/03/2025	The service routinely updates employees through the mechanisms available, on cyber and information security awareness. Information is shared on connect, connected, Keeping Staff Connected, Clacks Academy and via employee cascades. Further work around this is planned through further training materials, and regular updated communications to employees.	Cherie Jarvie
ISG013	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Testing /restoration from backups – Complete and ongoing;	2		31/10/2024	A programme of PSN priority actions are being implemented, following the IT health check completed in 2024. A further IT health check is scheduled to take place in the Autumn 2025. Testing on restoration of backups is completed as of a scheduled programme.	Cherie Jarvie
ISG014	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Business Continuity Plans held in hard copy / off network;	2		31/12/2024	A programme of PSN priority actions are being implemented, following the IT health check completed in 2024. A further IT health check is scheduled to take place in the Autumn 2025. Business continuity plans are held in hard copy and off network. Business continuity plans will be updated in ICT as part of the corporate review programme in 2025. Once complete this will also be held in hard copy and off network.	Cherie Jarvie
ISG015	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Enhanced network segmentation controls will be considered for feasibility;	2		31/07/2025	A programme of PSN priority actions are being implemented, following the IT health check completed in 2024. A further IT health check is scheduled to take place in the Autumn 2025. Network isolation work is planned over the Summer, and an ITT is currently live to procure this work.	Cherie Jarvie

APPENDIX 2








ISG016	The additional cyber security actions that we have listed should be undertaken.	The actions listed will be taken forward under a programme of PSN requirements (including any successive arrangements) and other IT security improvement activity informed by our programme of annual IT health checks, detailed as follows: • Explore options for a Security Operation Centre – ongoing discussions with Scotland Excel and Digital Office;	2		31/07/2025	A programme of PSN priority actions is being implemented, following the IT health check completed in 2024. A further IT health check is scheduled to take place in the Autumn 2025. Options will be considered on a Security Operation Centre feasibility and business case with resource and cost implications as part of the budget setting process.	Cherie Jarvie
--------	---	--	---	---	------------	--	---------------

IAF A15 AMA		Asbestos Management Arrangements				Limited Assurance	
Code	Finding/Recommendation	Agreed Action	Grade	Status	Due Date	Latest Note	Lead
AMA 002	Appropriate asbestos management training should be provided for the formally appointed responsible officers.	An approved asbestos management training provider has been contacted to obtain dates to provide industry standard Management of Asbestos in Buildings (including Asbestos Removal) training for additional member(s) of staff.	2		31/01/2025	Delivery of asbestos awareness training has been carried out for trade staff and supervisory and management roles. Training for PDH's has still to be carried out.	Stuart Graham
AMA 003	All Council owned premises should have Asbestos Management arrangements in place	The inspection of all Council owned public properties will be carried out in line with Control of Asbestos Regulations 2012 and approved code of practice and guidance. Inspections have commenced in 2025 and will continue throughout the year	1		31/12/2025	Asbestos management Survey and Management Plans have been obtained and are located with the properties.	Stuart Graham
AMA 004	An overarching Asbestos Management Plan should be developed that sets out how the risks identified from asbestos will be managed across the Council.	An overarching Asbestos Management Plan will be developed by the Asbestos Duty Holder / Health and Safety Manager and formally approved by the Executive Health and Safety Committee.	2		31/03/2025	Currently in progress to be completed by end of July 2025.	Stuart Graham
AMA 005	An overarching Asbestos Management Plan should be developed that sets out how the risks identified from asbestos will be managed across the Council.	An overarching Asbestos Management Plan will be developed by the Asbestos Duty Holder / Health and Safety Manager and formally approved by the Executive Health and Safety Committee.	2		31/03/2025	Overarching Asbestos Management Plan is nearing completion and should be able to be tabled at the August Executive Health & Safety Committee meeting.	Seonaid Scott







APPENDIX 2

AMA 006	Premises which have been identified as having asbestos containing materials should have condition surveys carried out every 12 months and this should include where appropriate updates of Premises Asbestos Management Plans.	Annual Inspection of all council owned public properties to be carried out in line with Control of Asbestos Regulations 2012 & L143. 2024 annual inspections were completed by the end of January 2025. Inspections for 2025 have already commenced and will be completed for all buildings identified as having asbestos containing materials by the end of 2025.	1		31/12/2025	Inspections are ongoing and on plan to be completed by the end of the financial year.	Stuart Graham
AMA 007	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31/03/2025	Annual business continuity plan reviews have been commenced with a completion date of the end of September. As part of the training for Senior Managers Asbestos will be discussed as part of the Building Loss Actions.	Karen Kirkwood
AMA 008	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31/03/2025	Discussion taken place with David Webster who is taking this forward as part of the review of Business Continuity Plans. This will be complete in September 2025.	Seonaid Scott
AMA 009	An Asbestos Incident Operational Contingency Plan should be developed and be included within the Council's emergency planning arrangements.	The risk of asbestos impacting on business operations will be included in existing Business Continuity Plans.	2		31/03/2025	Currently in progress. To be finalised with H&S.	Stuart Graham
AMA 011	Appropriate asbestos awareness training should be delivered to the relevant staff.	Asbestos awareness training is being arranged with an industry recognised and certified provider. Asbestos awareness training will be tailored and provided for cleaning staff, janitors, trade staff, and Premises Duty Holders. In addition, appropriate training will be rolled out throughout the year.	2		30/06/2025	Staff awareness training ongoing with most complete. Action will not be complete until August due to the logistics of getting some of the staff groups to attend training.	Seonaid Scott
AMA 012	A central record of employees who have received asbestos related training should be maintained.	Work is ongoing to consolidate all training records including asbestos training on Clacks Academy.	2		31/03/2025	All training records should be held on Clacks Academy. An exercise has been undertaken to gather in records which services were holding and make sure these are included in the corporate record.	Seonaid Scott


APPENDIX 2

AMA 013	A central record of employees who have received asbestos related training should be maintained.	Work is ongoing to consolidate all training records including asbestos training on Clacks Academy.	2		31/03/2025	Asbestos related training records now on the Clacks Academy.	Alastair Hair
AMA 014	Ensuring records relating to nominated Premises Duty Holders are up to date and accurate. All Premises Duty Holders should formally accept the role.	A process will be put in place to chase up formal acceptance of Premises Duty Holders and ensure that the list is maintained and reviewed regularly.	2		31/03/2025	List updated and reminders sent to those who have to formally accept, but still several people outstanding to accept.	Seonaid Scott
AMA 015	Ensuring records relating to nominated Premises Duty Holders are up to date and accurate. All Premises Duty Holders should formally accept the role.	A process will be put in place to chase up formal acceptance of Premises Duty Holders and ensure that the list is maintained and reviewed regularly.	2		31/03/2025		Nikki Bridle
AMA 016	All Premises Duty Holders should promptly receive Premises Duty Holder training upon commencement of their role.	Premises Duty Holder upon appointment will receive information / training relating to duties including asbestos within 14 days.	2		31/03/2025	All PDHs have been offered training, some several times over. Only a few remain to be trained.	Seonaid Scott
AMA 017	All Premises Duty Holders should promptly receive Premises Duty Holder training upon commencement of their role.	Premises Duty Holder upon appointment will receive information / training relating to duties including asbestos within 14 days.	2		31/03/2025	Currently in place. Not been advised of any new PDH's since audit.	Stuart Graham
AMA 018	Premises Duty Holders and relevant staff should be made aware of asbestos containing materials and the emergency procedures to be followed for an uncontrolled release of asbestos materials.	The asbestos management survey and plan information relating to the position asbestos and the emergency procedures to be followed for an uncontrolled release of asbestos materials will be discussed and highlighted during routine inspections and audits both by the Asbestos Duty Holder and Health and Safety staff.	2		31/01/2025	Visits made to all properties and Premises Duty Holders reminded of the procedures and their responsibilities in managing asbestos.	Seonaid Scott
AMA 019	Premises Duty Holders and relevant staff should be made aware of asbestos containing materials and the emergency procedures to be followed for an uncontrolled release of asbestos materials.	The asbestos management survey and plan information relating to the position asbestos and the emergency procedures to be followed for an uncontrolled release of asbestos materials will be discussed and highlighted during routine inspections and audits both by the Asbestos Duty Holder and Health and Safety staff.	2		31/01/2025	This action has been carried out.	Stuart Graham

APPENDIX 2

AMA 020	Premises Risk Assessments should be prepared for all premises and include asbestos risks and mitigating controls. In addition, Premises Risk Assessments should be reviewed on an annual basis and updated if required.	A generic property risk assessment is to be created to include asbestos risks and mitigating controls to be completed by Premises Duty Holders.	2		28/02/2025	Template to be developed on Evotix and then communicated to Premises Duty Holders for adaptation to their property.	Seonaid Scott
AMA 021	Premises Risk Assessments should be prepared for all premises and include asbestos risks and mitigating controls. In addition, Premises Risk Assessments should be reviewed on an annual basis and updated if required.	A generic property risk assessment is to be created to include asbestos risks and mitigating controls to be completed by Premises Duty Holders.	2		28/02/2025	Currently being worked on with H&S.	Stuart Graham
AMA 022	Premises Asbestos Clearance to Work Registers should be completed by all contractors prior to any works taking place.	Contractors, council trades staff, and Premises Duty Holders will be reminded of the importance of completing Asbestos Clearance to Work Registers as part of routine training, building inspections, and audits by both the Asbestos Duty Holder and Health and Safety staff.	2		31/01/2025	Communication sent to all Premises Duty Holders to remind them of the need to have the asbestos register checked. Spot checks carried out on several properties and will continue as part of regular H&S audit programme.	Seonaid Scott
AMA 023	Premises Asbestos Clearance to Work Registers should be completed by all contractors prior to any works taking place.	Contractors, council trades staff, and Premises Duty Holders will be reminded of the importance of completing Asbestos Clearance to Work Registers as part of routine training, building inspections, and audits by both the Asbestos Duty Holder and Health and Safety staff.	2		31/01/2025	Asbestos registers and clearance to work sheets have been put into properties and both internal trades and external contractors have been instructed to sign these prior to intrusive works.	Stuart Graham
AMA 024	Premises Asbestos Clearance to Work Registers should be completed by all contractors prior to any works taking place.	Premises Duty Holders will be reminded of responsibilities in respect of control of contractors and council staff. This will be done through updating the Premises Duty Holder training.	2		31/01/2025		Seonaid Scott
AMA 025	Premises Asbestos Clearance to Work Registers should be completed by all contractors prior to any works taking place.	Premises Duty Holders will be reminded of responsibilities in respect of control of contractors and council staff. This will be done through updating the Premises Duty Holder training.	2		31/01/2025	Premises Duty holders have been informed and this is also explained during PDH training.	Stuart Graham
AMA 026	The Premises Duty Holder Guidance (2018) should be reviewed and updated. This update should include removal of the responsibility for carrying out Asbestos Condition Surveys which is being undertaken by the Asbestos Duty Holder.	The Premise Duty Holder Guidance will be included in a review calendar for all Health and Safety documentation.	3		31/03/2025		Seonaid Scott

APPENDIX 2

AMA 027	The Premises Duty Holder Guidance (2018) should be reviewed and updated. This update should include removal of the responsibility for carrying out Asbestos Condition Surveys which is being undertaken by the Asbestos Duty Holder.	The Premise Duty Holder Guidance will be included in a review calendar for all Health and Safety documentation.	3		31/03/2025	Premises Duty Holder Guidance is currently being reviewed along with H&S and will be published in due course	Stuart Graham
---------	--	---	---	---	------------	--	---------------