
Report to: Audit & Scrutiny Committee

Date of Meeting: 23rd April 2026

Subject: Internal Audit Actions – Progress Report

Report by: Head of Corporate Services

1.0 Purpose

- 1.1. The purpose of this report is to provide the Audit & Scrutiny Committee with update on progress against actions arising 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 a consolidated overview of the status of Internal Audit recommendations, following the Committee's agreement to move to a quarterly reporting schedule.
- 3.2. Directorates continue to engage actively in reviewing, updating, and delivering agreed actions. Progress against outstanding recommendations remains a standing item at the Strategic Leadership Group, and Directors are required to ensure that Internal Audit actions are regularly monitored at Senior Management Team meetings.
- 3.3. A summary of progress is provided in Appendix 2, highlighting areas of improvement, slippage, or continuing risk exposure. Appendix 1 provides a detailed extract from Pentana, including management commentary on each recommendation. These assessments are management-led; any variances identified by Internal Audit during follow-up or verification work will be reported to Committee.
- 3.4. The Committee's continued scrutiny plays an essential role in supporting improvement and ensuring that appropriate control frameworks are embedded across the Council.

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 Impact Assessments

8.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

No

8.2 If an impact assessment has not been undertaken you should explain why:

There are no direct impacts resulting from the contents of this report.

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	Head of Corporate Services	2184



Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	



Internal Audit and Fraud Summary of Outstanding Actions (as at 9th April 2026)

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

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A04 SDB Sundry Debtors		31-Mar-2021		<input type="text" value="50%"/>




2019/20 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A16 HRC Housing Rent Collection & Arrears Management		31-Aug-2020		<input type="text" value="83%"/>



2020/21 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A07 CRM Corporate Risk Management Arrangements		30-Sep-2023		<input type="text" value="90%"/>



















2021/22 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A06 FMM Fleet Management & Monitoring Arrangements		31-Mar-2023		<input type="text" value="98%"/>
 IAF A10 SMD Use & Control of Social Media		31-Dec-2022		<input type="text" value="78%"/>







2022/23 Internal Audit & Fraud Plan

Audit	Expected Outcome	Due By	Completed	Progress
 IAF A09 BSC Building Security		30-Sep-2023		<input type="text" value="99%"/>

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	IAF A13 PSA	Physical Income Security Arrangements		30-Nov-2023		<div style="width: 98%;"><div style="width: 98%;"></div></div> 98%
	IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes		31-Dec-2023		<div style="width: 93%;"><div style="width: 93%;"></div></div> 93%
2023/24 Internal Audit & Fraud Plan						
Audit			Expected Outcome	Due By	Completed	Progress
	IAF A09 LBF	Leisure Banking Follow Up		31-Jan-2024		<div style="width: 92%;"><div style="width: 92%;"></div></div> 92%
	IAF A10 APO	Adult Social Care Purchase Order Arrangements		31-Jul-2024		<div style="width: 41%;"><div style="width: 41%;"></div></div> 41%
	IAF A11 CHM	Care Home Residents' Monies		31-Aug-2024	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A14 OVR	Overtime Arrangements		31-Oct-2024	14-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
2024/25 Internal Audit & Fraud Plan						
Audit			Expected Outcome	Due By	Completed	Progress
	IAF A03 CCD	Climate Change Act Public Body Duties		31-Oct-2025		<div style="width: 93%;"><div style="width: 93%;"></div></div> 93%
	IAF A04 OP1	Adult Social Care Staff Potential Overpayments - Phase 1		31-Jan-2025	14-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A04 OP2	Adult Social Care Staff Potential Overpayments - Phase 2		31-Mar-2025	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A10 COB	Community Benefits		31-Mar-2026		<div style="width: 90%;"><div style="width: 90%;"></div></div> 90%
	IAF A11 LBF	Leisure Banking Follow-up		31-Oct-2025		<div style="width: 80%;"><div style="width: 80%;"></div></div> 80%
	IAF A12 ISG	IT & Information Security Governance		31-Jul-2025		<div style="width: 71%;"><div style="width: 71%;"></div></div> 71%
	IAF A13 FG1	Follow Up of Grade 1 Recommendations		31-Dec-2025		<div style="width: 83%;"><div style="width: 83%;"></div></div> 83%
	IAF A14 CAA	Capital Arrangements		30-Jun-2026	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%
	IAF A15 AMA	Asbestos Management Arrangements		31-Dec-2025		<div style="width: 91%;"><div style="width: 91%;"></div></div> 91%
2025/26 Internal Audit & Fraud Plan						
Audit			Expected Outcome	Due By	Completed	Progress
	IAF A10 CCD	Public Bodies Climate Change Duties		30-Jun-2025	08-Apr-2026	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%





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	IAF A10 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 2025/26		31-Jul-2026		<input type="text" value="0%"/>
	IAF A14 BSC	Building Security Arrangements		31-Oct-2025	08-Apr-2026	<input type="text" value="100%"/>
	IAF A16 CTR	Council Tax Refunds 2025/26		31-Jul-2026		<input type="text" value="92%"/>

IAF A04 SDB

Sundry Debtors


Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Mar-2018	Review underway – target completion end of June 2026	Ben Watson
IAF 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-Mar-2018	Review underway – target completion end of June 2026	Ben Watson
IAF 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-Dec-2018	Review underway – target completion end of June 2026	Ben Watson
IAF SDB 006	Services should be reminded to provide adequate supporting documentation when creating or amending debtor accounts, and raising or cancelling debtor	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services and Tech One team.			31-Mar-2018	Review underway – target completion end of June 2026	Ben Watson


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	invoices. The functionality within Tech One should be utilised to enable supporting documentation to be stored electronically.						

IAF A16 HRC	Housing Rent Collection & Arrears Management	Substantial Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Aug-2020	Work ongoing - target completion end of June 2026	Ben Watson


IAF A07 CRM	Corporate Risk Management Arrangements	Substantial Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CRM 005	The Strategic Director - Partnership	The review of the risk analysis			30-Sep-2023	General risk training is not	Judi Richardson


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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.	training module on Clacks Academy will take place after the approval of the revised risk strategy.				appropriate for all staff (though corporate risks are reflected in mandatory programme). Content is defined for target groups (theme leads, managers, etc.) and progress will be made as part of the Corporate Risk Strategy Delivery Plan agreed by Council. This action has been delayed as a result of limited capacity and resource and competing pressures, although this action has been reflected in the Risk delivery plan.	

IAF A06 FMM	Fleet Management & Monitoring Arrangements	Substantial/Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FMM 001	The Fleet Asset Management Plan should be reviewed and updated by the Fleet Services Team Leader. Thereafter, the revised plan should	The Fleet Asset Management Plan will be reviewed and updated, and thereafter submitted to Committee for approval. Further discussions			31-Dec-2022	The asset management plan is in progress and will be submitted to the Committee for approval once complete. Uncertainty on the future	Kevin Philliben


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	be submitted to Committee for approval.	are required with senior Officers.				direction of alternate fuelled vehicles and associated budget requirement has delayed the completion of the document. The document will be complete and submitted 2025.	
IAF 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-Mar-2023	<p>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.</p> <p>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.</p>	Kevin Philliben


IAF A10 SMD

Use & Control of Social Media

Substantial Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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			31-Dec-2022	Whilst a draft social media policy has been developed, finalization of this policy is on hold pending the outcome of the communication and engagement transformation work being undertaken over the Summer 2025. A full review of social media	Karen Payton


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		Communications Strategy Action Plan.				and recommendations is expected to be contained within the final report which will shape the final social media policy.	
IAF 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-Dec-2022	See IAF SMD 001 - A training programme will be identified for employees following the finalisation of the Social Media Policy. Consideration will be given to the development of an in-house Clacks Academy module.	Karen Payton





IAF A09 BSC

Building Security




Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Sep-2023	The Corporate Building Security Policy was presented to Tripartite and will be followed with presentation to Council in May 2026, engagement with Elected Members is also being undertaken.	David Webster

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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 non compliance 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-Jun-2023	The Corporate Building Security Policy was presented to Tripartite and will be followed with presentation to Council in May 2026, engagement with Elected Members is also being undertaken.	David Webster
IAF 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-May-2023	All risk assessments stored on Evotix. Security incidents also reported though Evotix.	Judy Stein
IAF 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-Mar-2022	Vehicle keys stored in lockable box within a locked cupboard. Office is also locked when not in use and overnight.	Pamela Carruthers
IAF BSC 033	Resource Centre whins Road: A building security risk assessment	Resource Centre whins Road: A building security risk assessment	2		31-May-2023	All risk assessments stored on Evotix. Security incidents are also reported	Pamela Carruthers

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	should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.	should be undertaken, and a building security incident log should be in place to record the occurrence of security issues.				through Evotix.	
IAF 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-May-2023	Task allocated for immediate completion to JLaird/SMackintosh/CHardgrove by Director	Kevin Wells
IAF BSC 044	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	Action is taken to implement the building security corporate recommendations which have been outstanding since 2019.	1		31-May-2023	This action will be completed with the finalization of the Corporate Security Policy as above.	David Webster
IAF BSC 045	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	Consideration should be taken to creating a short term Building Security Working Group in order to take forward outstanding recommendations.	3		31-May-2023	A short term working group was considered but the approach taken has been for Property Team to work with all relevant people to address the issues raised, pick up on the actions that have not been implemented previously and ensure that all measures relating to the security of physical assets are addressed. Corporate Security Actions will be taken forward by Strategic Director Partnership and Performance	Kevin Wells

IAF A13 PSA							Physical Income Security Arrangements		Limited Assurance	
Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead			

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 001	<p>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:</p> <ul style="list-style-type: none"> • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. <p>Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>	<p>Cash handling procedures will be issued at a corporate level.</p>	2		30-Sep-2023	<p>Review underway – target completion end of June 2026</p>	Ben Watson

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IAF A16 SSB

Supplier Set Up & Supplier Bank Account Changes


Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF SSB 002	An Access Control Policy should be developed for TechOne.	Consideration will be given to developing an Access Control Policy.	1		31-Dec-2023	On the engagement of the new Systems Administrator this will be taken forward. Time is required for the person to embed into the post before writing policies. Responsible Officer: Team Leader Corporate Accountancy / Systems Administrator Implementation Date: December 2026	Helen Coleman
IAF SSB 004	Consideration should be given to updating the New Supplier Guidance.	Updating the New Supplier Guidance will be considered.	3		30-Nov-2023	New Supplier Guidance and new Supplier changes record issued 10th December 2025. Complete	Helen Coleman
IAF 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-Sep-2023	New Supplier Guidance and new Supplier changes record issued 10th December 2025. Complete	Helen Coleman
IAF 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	Recommendations will be considered as part of the review of the Supplier Account Update Guidance.	2		30-Sep-2023	New Supplier Guidance and new Supplier changes record issued 10 th December 2025. New Supplier changes record has field s to record requirement for supplier to quote previous bank and field to record telephone number used if this is different to the telephone number	Helen Coleman


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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.					recorded on TechnologyOne. Complete	



IAF A08 CCD	Public Body Climate Change Duties 2022/23 Annual Report	Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Apr-2024	Action incorporated within responses	Kevin Wells




IAF A09 LBF	Leisure Banking Follow Up	Assurance Not Applicable
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Jan-2024	Monthly reconciliations are taking place. Action to clear the balance can only be taken forward once the police investigation has concluded. Update from Police Scotland as at February 2026 is that the case is still being progressed.	Helen Coleman; Lindsay Sim


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IAF A10 APO Adult Social Care Purchase Order Arrangements No Assurance							
Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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: <ul style="list-style-type: none"> • 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-May-2024	To raise purchase orders for each service user in Techone, match to Care Plans via service user reference. Purchase order being matched to care plan requirement – 4weekly/annual costs on PO.	Jennifer Baird; Phil Watt
IAF 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: <ul style="list-style-type: none"> • 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 	1		31-May-2024	Ensure delegated authorities are correctly exercised and invoices matched to PO prior to payment. Establish if matching can be run through excel macro if system matching cannot take place.	Jennifer Baird; Phil Watt

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments.					
IAF 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-May-2024	Ensure IT process of matching invoice to order is enabled even if this is through an excel macro.	Jennifer Baird; Phil Watt
IAF 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-May-2024	Ensure IT process of matching invoice to order is enabled even if this is through an excel macro.	Jennifer Baird; Phil Watt
IAF APO 005	Care Plans should be in place for all adult care packages and should be retained in line with the Council's	Health and Social Care Partnership Management advised that they are reasonably assured that care plans	2		31-May-2024	Understood document retention not responsibility of the HSCP. However necessary document retention	Jennifer Baird; Phil Watt





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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Retention Policy.	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.				<p>periods need to be confirmed and ensure they are part of the Clacks document retention policy. If queries, confirm with CSWO and review Stirling Council document retention policy.</p> <p>Documentation retained by the Council should have a process in place to enable this.</p>	
IAF APO 006	All care plans should be regularly	Health and Social Care Partnership	1		31-May-2024	Identify a way of recording	Jennifer Baird;


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	<p>reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager’s delegated authority.</p>	<p>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.</p> <p>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</p>				<p>management approval of care plans and documenting this within Finch – identify a field where this can be evidenced.</p> <p>Review of the levels of delegated authority also to be undertaken in line with Clacks Council scheme of delegation for grades of staff to ensure appropriate authorisation levels.</p>	Phil Watt



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		approvals.					
IAF APO 007	A review and transformation of Adult Social Care processes is underway and will clarify statutory arrangements for reviews and case file audit, including financial commitments of care plans with the aim of implementing a compliant care plan reviewing process.	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.	1		31-Jul-2024	Is part of Budget Savings plan delivery for 2026/27. For those packages of care not reviewed as part of the budget savings work which have not been reviewed in the last 12 months a plan of action will be required to address outstanding assessment review.	Liam Gallagher
IAF 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-Jun-2024	Care plan review process to be written. Review same process in Stirling and adopt accordingly if appropriate to do so.	Jennifer Baird; Phil Watt
IAF 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-May-2024	Clackmannanshire Council's Scheme of Delegation is up to date with agreed HSCP authorisation levels. Revised Implementation Date: 01 April 2026	Jennifer Baird; Derek Barr; Phil Watt
IAF 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	1		31-May-2024	Clackmannanshire Council's Scheme of Delegation is up to date with agreed HSCP authorisation levels. Responsible Owners: Health and Social Care Partnership: Interim Head	Jennifer Baird; Derek Barr; Phil Watt



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		of approval on Adult Care Systems will be fully aligned to delegated authorities.				of Community Health and Care / Locality Manager / Clackmannanshire Council: Procurement Manager Revised Implementation Date: 01 April 2026	
IAF 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-May-2024	Payments on Techone should be reviewed against planned care to ensure amounts paid do not exceed approved levels of care.	Jennifer Baird; Phil Watt


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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 agreement on an appropriate process for evidence of approval. Business Matching Unit (BMU) will develop a Quality Assurance process for reconciliation purposes.	1		31-May-2024	SDS care plan listing and value to be reviewed against actual payments being made to ensure payments are not made in excess of purchase order value.	Jennifer Baird; Phil Watt
IAF APO 013	Health and Social Care Partnership Management advised that Finance / budget meetings have now been implemented with Locality Managers, however, the finance information available needs to be reviewed to ensure it has	Consideration should be given to Adult Care Team Managers having access to real time budget information when approving care plans. Prior to approval of care plans budgets should be checked	2		31-May-2024	Budget reviewed by locality managers on a monthly basis with clear explanation required on reasons for overspend/ underspend of budget. To be reported to the HSCP CFO and monitored by Clacks HSCP	

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	appropriate meaning at team level. Evidence of sufficient budget to enable care commitment will be built into the centralised HSCP resource allocation group (RAG) which is being put in place from January 2024.	to ensure they are sufficient to cover the projected financial costs				accountant.	
IAF 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-May-2024	Report required of all non-contracted spend and an action plan created on how this will be addressed.	Jennifer Baird; Phil Watt
IAF APO 017	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024	<p>Contracts are being put in place systematically across spend areas (prioritised on spend / risk basis) to ensure coverage is increased over time, with annual review based on cleansed supplier spend data.</p> <p>So far National Home Care, Tier 3 Adult Disability Provision Delivery Contract, Independent Advocacy, have been awarded and Implementation of Scotland Excel Care and Support Framework planning is underway with expectation that it will go to Council for final approval given the value.</p> <p>Revised Implementation Date: 01 August 2026</p>	Jennifer Baird; Phil Watt



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF APO 018	Contracts should be put in place for care provider expenditure that meets Contract Standing Order thresholds.	A review of historical Adult Social Care spend will be undertaken to identify suppliers where no contracts are in place. Where no contracts were identified then procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.	1		30-Jun-2024	<p>Contracts are being put in place systematically across spend areas (prioritised on spend / risk basis) to ensure coverage is increased over time, with annual review based on cleansed supplier spend data.</p> <p>So far National Home Care, Tier 3 Adult Disability Provision Delivery Contract, Independent Advocacy, have been awarded and Implementation of Scotland Excel Care and Support Framework planning is underway with expectation that it will go to Council for final approval given the value.</p> <p>Revised Implementation Date: 01 August 2026</p>	Jennifer Baird; Phil Watt

IAF A11 CHM

Care Home Residents' Monies

Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CHM 003	A different person disdributes 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-Apr-2024	Complete	Caroline Bridgeman
IAF CHM 005	The Business Support Administrator role profile to be reviewed and	Business Support role profile will be reviewed and updated as	3		31-Aug-2024	Complete	June Lang



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	updated as appropriate to reflect the responsibilities of handling residents monies and valuables.	appropriate.					

IAF A14 OVR

Overtime Arrangements

No Assurance



Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Oct-2024	Standard corporate SOP for approval of overtime is in place, with training resource for approvals launched on the Clacks Academy Elearning platform	Alastair Hair
IAF 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-Jul-2024	Training resource launched on the Clacks Academy and accessible to all staff. Bespoke training and guidance is also delivered, on a demand led basis, for new managers unfamiliar with overtime processes (delivered by Payroll team).	Alastair Hair

IAF A03 CCD

Climate Change Act Public Body Duties

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Oct-2025	Staff survey completed and results being used to inform draft Staff Travel Plan. Draft will be available late April 2026.	Stuart Cullen
IAF 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-Oct-2025	Currently using emissions tools incorporated within the PBCCD template which meets the current requirements of PBCCD SNN. Working within resources available and steps have been taken to incorporate within Procurement Processes and Scot Gov Available calculators. Oversight by Climate Emergency Board	Lawrence Hunter




IAF A04 OP1

Adult Social Care Staff Potential Overpayments - Phase 1



Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OP1 009	Employee payroll claim forms (additional hours and overtime claim forms) should be retained in line with Clackmannanshire Council's Corporate Retention Schedule for Employee Pay Records (current financial year plus 3 years).	Health and Social Care Partnership managers will ensure payroll claim forms are retained in line with the Council Corporate Retention Schedule.	2		31-Dec-2024	Complete	Judy Stein
IAF OP1 010	A process should be established whereby staff swapping shifts should be clearly recorded and if staff do not work contracted	A procedure will be established whereby the swapping of shifts and any changes in hours worked will be recorded to ensure that	2		31-Dec-2024	Complete	Caroline Bridgeman

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	weekend hours, then this should be recorded and made up in future hours worked.	contracted hours are worked, and accurate additional hours are claimed.					
IAF OP1 011	The practice of colleagues completing claim forms for a member of staff who is absent should stop.	The practice of colleagues completing claim forms for a member of staff will stop. Claims for any additional hours or overtime will only be made by the individual staff member and submitted to the relevant authorising officer for approval.	1		31-Dec-2024	Complete	Caroline Bridgeman
IAF OP1 012	Managers responsible for authorising the Payroll Additional and Overtime Hours Spreadsheet should be aware of the contracted terms for employees and carry out checks to related claim forms and rotas to ensure that the appropriate additional hours have been worked and are out with contracted hours.	A reminder will be issued to all managers via 'All Manager' emails reminding them of the importance of checking and validating any payroll claims, including mileage and expenses. The reminder will include reference to the Council's Financial Regulations and responsibilities of authorised signatories. This message will be sent thereafter on a quarterly basis.	1		31-Dec-2024	Regular workforce checking and overtime spreadsheets are issued to managers by the Payroll Team, with request for verification reports to be returned and accuracy confirmed. Areas of noncompliance also highlighted at meetings of SLG via management reports from the Senior Manager – HR & WFD.	Alastair Hair
IAF OP1 013	Employee claim forms should be checked and approved by the Senior Care Worker / Team Leader and this should be evidenced by a signature on the claim form. Checks should be made to ensure that the hours have actually been worked and the employee is entitled to claim the hours in line with contract terms.	A process will be established to ensure that claims forms are robustly checked and verified by appropriate staff. Random checks will be undertaken by the relevant Senior Manager on a regular basis to ensure that checks are being appropriately undertaken and claims are accurate.	1		31-Dec-2024	Complete	Judy Stein


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OP1 015	Management should review the identified enhanced payments (over and above contracted payments) that were made to the five HSCP and two People Directorate employees to ensure that the hours were actually worked and were in addition to contracted hours.	Relevant information on overpayments to be shared with the Payroll Manager to allow the full investigation of overpayments identified. Full investigation on the potential overpayments to other employees (over and above those originally identified by Payroll) will be undertaken to verify if overpayments have been made with any recovery made in line with the Council's Salary Over and Underpayments Policy.	2		31-Jan-2025	Overpayments have been identified and verified with Payroll. Arrangements are now being put in place, in conjunction with the HSCP, for repayment of overpayments identified.	Donna Perrie
IAF OP1 016	Management should review the identified enhanced payments (over and above contracted payments) that were made to the five HSCP and two People Directorate employees to ensure that the hours were actually worked and were in addition to contracted hours.	Relevant information on overpayments to be shared with the Payroll Manager to allow the full investigation of overpayments identified. Full investigation on the potential overpayments to other employees (over and above those originally identified by Payroll) will be undertaken to verify if overpayments have been made with any recovery made in line with the Council's Salary Over and Underpayments Policy.	2		31-Jan-2025	Complete	Judy Stein




IAF A04 OP2

Adult Social Care Staff Potential Overpayments - Phase 2

Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OP2 001	Some staff rotas were missing and some were unclear as to actual hours worked and for what role.	A revised standard operating procedure has been developed and is being implemented to address	1		14-Feb-2025	Complete	Judy Stein

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	Management checks should be made to ensure that the rotas are clear and accurate, and reflect what has been worked.	control weaknesses and audit recommendations from the Phase 1 report.					
IAF OP2 002	Employees working extra shifts and claiming the hours as overtime, but also claiming enhanced hours. Employees swapping shifts, but not working additional hours and claiming enhanced hours for the swapped shift. Employees potentially not working contracted weekend hours. Management Checks should be made to ensure that the contracted hours have actually been worked, and the employee is entitled to claim the hours in line with contract terms.	A revised standard operating procedure has been developed and is being implemented to address control weaknesses and audit recommendations from the Phase 1 report.	1		14-Feb-2025	Complete	Judy Stein
IAF OP2 003	Internal Audit verified £95,822 potential gross overpayments of enhanced hours made to Menstrie House staff and validated £93,949.97 of overpayments. Management should review the validated overpayments amounts and related issues identified and then explore options for recovery in line with the Council's Salary Over and Underpayments Policy.	Management will review the amounts and related issues identified. Management will also agree the preferred option for recovery and implement arrangements in line with the Council's Salary Over and Underpayments Policy.	1		31-Mar-2025	Following further engagement with Internal Audit a breakdown of figures for each staff member was verified and provided to staff. Repayment plans have been agreed and put in place either through salary deduction, for those still in employment, or via sundry debtors where individuals have left employment	Amy McDonald
IAF OP2 004	Internal Audit verified £95,822 potential gross overpayments of enhanced hours made to Menstrie House staff and validated	Management will review the amounts and related issues identified. Management will also agree the preferred option for	1		31-Mar-2025	Following further engagement with Internal Audit a breakdown of figures for each staff member was verified and provided to staff. Repayment	Chris Alliston




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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	£93,949.97 of overpayments. Management should review the validated overpayments amounts and related issues identified and then explore options for recovery in line with the Council's Salary Over and Underpayments Policy.	recovery and implement arrangements in line with the Council's Salary Over and Underpayments Policy.				plans have been agreed and put in place either through salary deduction, for those still in employment, or via sundry debtors where individuals have left employment	

IAF A10 COB

Community Benefits

Limited / No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF COB 001	Finalise and publish the new Procurement Strategy by year-end, incorporating a comprehensive Community Benefits policy statement as outlined. Contract Standing Orders will also be revised to support consistency in this approach.	The new Procurement Strategy should be completed by the end of the financial year and include a policy statement on the use of community benefits requirements, covering: <ul style="list-style-type: none"> •What the policy is. •When it is applicable. •The aims and objectives of using Community Benefit requirements. •How the policy will be implemented and monitored. •The approach and circumstances where it would not be appropriate to include Community Benefits. 	1		31-Mar-2026	In draft	Derek Barr
IAF COB 003	Develop and roll out training for Contract Responsible Officers on Community Benefits, either standalone or signpost to existing sessions by third parties.	Training should be introduced to educate Contract Responsible Officers on the use of Community Benefits. This could be standalone training or incorporated into pre-existing sessions.	1		31-Mar-2026	Template for training and agenda for session are under development. Rollout may be early in the financial year 2026/27.	Paul Morris
IAF COB 011	Develop a procedure for using	A procedure should be written for	2		31-Mar-2026	Being explored	Derek Barr


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	Community Benefit points in Scotland Excel contracts, including record-keeping and reporting. Scotland Excel inform the Council when points have been accrued re their community benefit system and identify the route to redeem these with the suppliers.	the use of Community Benefit points in Scotland Excel contracts, including record-keeping around their application and reporting of benefits redeemed to senior management.					


IAF A11 LBF

Leisure Banking Follow-up


Assurance Not Applicable

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF LBF 004	The process for completing the Leisure Suspense account reconciliation should be revised for the following approach: Suspense Account opening balance (A) Expected Scuba income (B) Expected closing balance (A+B) Actual closing balance (C) Difference (D) = C-(A+B) D being made up of: Card payments not received for DATE Unidentified receipt for DATE This would allow any discrepancies between income received through the bank and recorded in Scuba to be identified and investigated in a timely manner. To support investigation of historic balances going forward, the bank statement should be downloaded and saved every	Monthly reconciliations in this agreed format will be conducted from April 2025 to ensure timely account balancing, accurate transaction recording, and to minimise the risk of fraud or error. The bank statements will be downloaded and saved as part of this process.	1		30-May-2025	Monthly reconciliations are now taking place in the agreed format. The Leisure Management Accountant carries out these reconciliations and they are saved here: J:\Accountancy Service\Management Accountancy Team\2025-26\3. Monitoring\3.A People\Support & WellBeing\Scuba\Reconciliation Files.	Nicola Mack



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	month.						
IAF LBF 005	The Finance team should investigate the Leisure Suspense Account to determine the makeup of the persistent debit balance. This exercise would identify: 1. The balance relating to the 2019 potential discrepancy, to be left in the Leisure Suspense account until the conclusion of the Police Scotland investigation; and 2. Any remaining balance, which should be investigated as a reconciling balance each month, and appropriate action taken (which may include write off). Once this has taken place, the Management Accountant responsible for the monthly account reconciliation should be informed of the balance to be held in the Leisure Suspense account. This will enable an effective account reconciliation to be undertaken as discussed at Action 6b.	During 2024/25 year-end proceedings, a comprehensive reconciliation will be performed to identify any balances associated with historical/2019 activity, with any remaining recent discrepancies to be further investigated; said discrepancies to be investigated on a monthly basis.	1		31-Oct-2025	Monthly reconciliations are now being carried out by the accountant as of financial year 25/26. Any issues will be raised with the team leader if they occur. Cannot clear long-standing balance until the police investigation has concluded. A new reconciliation account has been created to separate the long-standing balance and ongoing movements in the account to allow clearer identification of current variances. Ongoing	Lindsay Sim




IAF A12 ISG	IT & Information Security Governance	Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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	2		31-Mar-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	Cherie Jarvie



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		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.				benchmarking across other Councils and key partners including the DWP to ensure alignment and cohesion. Whilst this remains a key priority for the service, progress has been delayed due to capacity, workload pressures and staff deployed onto significant ICT projects. Work is underway to identify additional resources and capacity to undertake policy development which includes the IT and Information Security Policy.	
IAF 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-Mar-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
IAF ISG 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	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	2		31-Mar-2025	A Cyber Incident Response Plan has been developed and engagement has taken place. Formal sign off will be completed through the IT and Digital Programme Board in December 2025.	Cherie Jarvie



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	team remit should also be defined with responsibilities included in a finalised Cyber Security Incident Response Plan.	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.					
IAF 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-Mar-2025	A feasibility study on cyber essentials accreditation including resources required and costs will be undertaken following PSN accreditation which remains a key priority in 2025.	Cherie Jarvie
IAF 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-Dec-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
IAF ISG 006	Corporate and Service Business	Whilst work is underway to ensure	2		31-Dec-2024	A full review of Council Business	Cherie Jarvie

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	Continuity Plan (BCP) reviews are completed and include loss of IT in the finalised plans.	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				Continuity Plans has been undertaken through the emergency planning team with oversight provided by SLG and the Chief Executive. Guidance and support has been provided to services with this programme of work almost complete. This work was subject to delay due to turnover of key staff within the emergency planning team.	
IAF 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-Mar-2025	There has been a significant improvement in the level of completion for mandatory training within the Department. Senior Managers and Team Leaders will continue to be accountable to ensure mandatory training is completed.	Kevin Wells
IAF ISG 013	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-Oct-2024	A programme of PSN priority actions are being implemented, following the IT health check completed in 2024 with progress managed through the IT and Digital Programme Board. This work remains a high priority for the service with weekly progress meetings ongoing. An ITT has been issued with engagement underway with suppliers to provide network infrastructure improvements required to achieve PSN. In addition scoping	Cherie Jarvie


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						work to purchase backup solutions is also being taken forward by the team.	
IAF ISG 015	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-Jul-2025	An ITT has been issued with engagement underway with suppliers to provide network infrastructure improvements required to achieve PSN; this work will deliver network segregation.	Cherie Jarvie
IAF ISG 016	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-Jul-2025	A programme of PSN priority actions is being implemented, following the IT health check completed in 2024. Options will be considered on a Security Operation Centre following conclusion of PSN programme of work.	Cherie Jarvie



IAF A13 FG1

Follow Up of Grade 1 Recommendations


Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FG1 001	Management should review actions	The Strategic Director Partnership	1		31-Dec-2025	Action has been taken to implement	Chris Alliston

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	taken and ensure that all Grade 1 recommendations are implemented as a matter of priority.	and Performance will ensure grade 1 recommendations are prioritised and closed in line with the timescales outlined above.				Grade 1 recommendations as a matter of priority, as of April 61/68 have been implemented. Work is ongoing to complete the remaining actions.	
IAF FG1 003	Work is carried out to improve the timely and accurate recording of completion dates on Pentana and to ensure managers are aware of the importance of completing the actions related to Grade 1 recommendations in line with agreed due dates. This could be completed via promotion of the system or additional training for managers. Consideration could also be given to exploring Pentana system functionality for automated workflow where responsible managers are automatically alerted to when a recommendation has been allocated to them and further reminders of when it is due.	Internal audit outstanding actions are reported to Audit and Scrutiny Committee on a 6 monthly basis. Regular communication is issued to Directors to ensure actions are closed timeously. Trigger alerts will be added to all internal audit actions going forward as well as outstanding grade 1 recommendations. Given the limited resource in relation to Pentana, an e-mail will be sent to all managers advising of the importance of updating internal audit actions and that trigger alerts will now be included going forward. Consideration will be given into the development of a video user guide in updating actions.	2		31-Aug-2025	Internal Audit outstanding actions presented on quarterly basis, trigger alerts on new actions. This action is complete but will remain ongoing. SLG/ELSG and portfolio senior management meetings include as standard agenda items. Outstanding actions report regularly sent to Directors for actioning by the P&P Administrator.	Chris Alliston
IAF FG1 004	Work is carried out to improve the timely and accurate recording of completion dates on Pentana and to ensure managers are aware of the importance of completing the actions related to Grade 1 recommendations in line with agreed due dates. This could be completed via promotion of the system or additional training for	Internal audit outstanding actions are reported to Audit and Scrutiny Committee on a 6 monthly basis. Regular communication is issued to Directors to ensure actions are closed timeously. Trigger alerts will be added to all internal audit actions going forward as well as outstanding grade 1 recommendations. Given the	2		31-Aug-2025	Internal Audit outstanding actions presented on quarterly basis, trigger alerts on new actions. This action is complete but will remain ongoing. SLG/ELSG and portfolio senior management meetings include as standard agenda items. Outstanding actions report regularly sent to Directors for actioning by the P&P Administrator.	Kevin Wells

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	managers. Consideration could also be given to exploring Pentana system functionality for automated workflow where responsible managers are automatically alerted to when a recommendation has been allocated to them and further reminders of when it is due.	limited resource in relation to Pentana, an e-mail will be sent to all managers advising of the importance of updating internal audit actions and that trigger alerts will now be included going forward. Consideration will be given into the development of a video user guide in updating actions.					
IAF FG1 006	Work is carried out to improve the timely and accurate recording of completion dates on Pentana and to ensure managers are aware of the importance of completing the actions related to Grade 1 recommendations in line with agreed due dates. This could be completed via promotion of the system or additional training for managers. Consideration could also be given to exploring Pentana system functionality for automated workflow where responsible managers are automatically alerted to when a recommendation has been allocated to them and further reminders of when it is due.	Internal audit outstanding actions are reported to Audit and Scrutiny Committee on a 6 monthly basis. Regular communication is issued to Directors to ensure actions are closed timeously. Trigger alerts will be added to all internal audit actions going forward as well as outstanding grade 1 recommendations. Given the limited resource in relation to Pentana, an e-mail will be sent to all managers advising of the importance of updating internal audit actions and that trigger alerts will now be included going forward. Consideration will be given into the development of a video user guide in updating actions.	2		31-Aug-2025	Internal Audit outstanding actions presented on quarterly basis, trigger alerts on new actions. This action is complete but will remain ongoing. SLG/ELSG and portfolio senior management meetings include as standard agenda items. Outstanding actions report regularly sent to Directors for actioning by the P&P Administrator.	Judi Richardson




IAF A14 CAA

Capital Arrangements

Substantial/Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CAA 001	A Terms of Reference for the Capital Operations Group should be prepared, agreed, and subject to regular review.	The budget strategy report for the 2024/25 budget setting, approved by Council in May 2023, noted the re-establishment of the Capital Operations Group as part of the strategy which set out the purpose and remit of the group. The Group will review and refresh this remit with a requirement to review every two years. The remit will also include a standard agenda showing the areas to be discussed at each meeting.	2		31-Dec-2025	Terms of Reference agreed by SLG on 18th March 2026	Wendy Robertson
IAF CAA 002	Consideration should be given to the Capital Operations Group completing an annual selfassessment.	A self-assessment will be conducted on an annual basis.	2		30-Jun-2026	Senior Manager for Capital and Transformation has been asked to liaise with the Improvement Service to ascertain whether they can support the Self-Assessment process. The Terms of Reference includes agreement to an annual self assessment being undertaken.	Chris Alliston
IAF CAA 005	The review by Senior Management into overspends of almost £1.7 million on the 2023/24 HRA capital programme should be completed as a priority, with the outcome reported to the Audit and Scrutiny Committee and shared with the Capital Operations Group.	Senior Managers have identified that due to the crossportfolio management of the HRA between Housing Services and Property Services, this enabled a disconnect in the oversight of the capital programmes. As part of the 2025/26 budget process (approved by Council in February 2025), a realignment of HRA functions within the one service	1		31-Oct-2025	Actioned and reviewed as part of the Future Homes Board	Kevin Wells

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		<p>(Housing Services) has been approved and is currently in the process of merging. This will be concluded by December 2025. Through March to November 2025, the HRA Planned Works oversight has been directly managed by the Strategic Director of Place Services whilst in transition.</p> <p>The Future Homes Board, chaired by the Strategic Director of Place Services, is operating and obtaining regular updates on the HRA capital and improvement programmes. These are discussed and challenged as appropriate. The Finance team are also looking to obtain further analytical financial information to support their monthly challenge process at the department's SLT. These measures contribute to the reduction of the risks associated with this area of work and assist with preventing and identifying any overspends timeously. These actions will be reported to the Audit and Scrutiny Committee as part of the quarterly HRA financial outturn report being presented on 30 October 2025 (these actions will not be reported to the Capital Operations Group as it does not cover HRA).</p>					

APPENDIX ONE






IAF A15 AMA

Asbestos Management Arrangements





Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF 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-Dec-2025	Asbestos management Survey and Management Plans have been obtained and are located with the properties.	Stuart Graham
IAF 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-Mar-2025	Currently in progress to be completed by end of July 2025	Stuart Graham
IAF 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-Mar-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
IAF 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	1		31-Dec-2025	Inspections are ongoing and on plan to be completed by the end of the financial year.	Stuart Graham




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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		completed for all buildings identified as having asbestos containing materials by the end of 2025.					
IAF 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-Mar-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.	David Webster
IAF 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-Mar-2025	Business Continuity Plans are now in place for all services which cover loss of buildings due to an asbestos incident. Emergency Procedures exist which cover any other arrangements which would need to be in place.	Seonaid Scott
IAF 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-Mar-2025	Currently in progress.. To be finalised with H&S.	Stuart Graham
IAF AMA 010	A review should be undertaken to identify all staff who are, or who may be exposed to asbestos, or who supervise such work.	A review has been undertaken to identify all staff who are or may be exposed to Asbestos.	2		10-Jan-2025		Seonaid Scott
IAF AMA 014	Ensuring records relating to nominated Premises Duty Holders are up to date and accurate. All Premises Duty Holders should	A process will be put in place to chase up formal acceptance of Premises Duty Holders and ensure that the list is maintained and	2		31-Mar-2025	More updates completed and another reminder sent, but still some people to accept the role formally.	Seonaid Scott


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	formally accept the role.	reviewed regularly.					
IAF 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-Mar-2025		Nikki Bridle
IAF 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-Feb-2025	Asbestos management is mentioned in all relevant Activity Risk Assessments (statutory requirement) and have replaced the need for explicit Premise Risk Assessments. Now complete.	Seonaid Scott
IAF 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-Feb-2025	Asbestos management is mentioned in all relevant Activity Risk Assessments (statutory requirement) and have replaced the need for explicit Premise Risk Assessments. Now complete.	Stuart Graham
IAF 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-Mar-2025	PDH guidance is currently sitting with H&S for document update. I have added a number of comments for addition or removal and await the final draft.	Stuart Graham

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IAF A10 CCD Public Bodies Climate Change Duties Substantial Assurance							
Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 001	The Council governance documents noted in the PBCCD return that pre date the 2024/25 reporting period should be reviewed and updated and where required should be approved by Council within an appropriate timeframe.	Responsible officers will undertake a review of the identified outdated governance documents and where necessary update and seek approval from Council if appropriate.	3		30-Jun-2025	Actioned and marked improvements seen for 2025 response	Lawrence Hunter
IAF CCD 002	The Council governance documents noted in the PBCCD return that pre date the 2024/25 reporting period should be reviewed and updated and where required should be approved by Council within an appropriate timeframe.	Responsible officers will undertake a review of the identified outdated governance documents and where necessary update and seek approval from Council if appropriate.	3		30-Jun-2025	Actioned and marked improvements seen for 2025 response	Kevin Wells
IAF CCD 003	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 and these figures included in future Public Bodies Climate Change Duties annual returns. In order to improve the extent of carbon savings data further investigation should be undertaken into a tool that can assist to capture the relevant carbon data to calculate the emissions savings.	Responsible officers will explore further; the potential tools that could assist the Council to capture the relevant carbon data to calculate emissions savings practically and where budget permits, for inclusion in the PBCCD return.	2		31-May-2025	Working within current resources and utilising Scot Gove Carbon Calculator - linking with National Hub and seeking to improve requirements via Procurement - Oversight by Climate Emergency Board.	Lawrence Hunter


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CCD 004	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 and these figures included in future Public Bodies Climate Change Duties annual returns. In order to improve the extent of carbon savings data further investigation should be undertaken into a tool that can assist to capture the relevant carbon data to calculate the emissions savings.	Responsible officers will explore further; the potential tools that could assist the Council to capture the relevant carbon data to calculate emissions savings practically and where budget permits, for inclusion in the PBCCD return.	2		31-May-2025	Working within current resources and utilising Scot Gove Carbon Calculator - linking with National Hub and seeking to improve requirements via Procurement - Oversight by Climate Emergency Board.	Kevin Wells

IAF A10 OPF

Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 2025/26

No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF OPF 001	We recommend that a review be undertaken on Pentana users to ensure that the recommendation's responsible officers are included and are in post. In addition, to ensure accountability of progress of actions the responsible officers are recorded as providing updates with progress notes.	A review has been undertaken and, while Council leavers are de-activated on a monthly basis, the current issue relates to a lack of visibility of Health and Social Care Partnership (HSCP) leavers and post changes, and Council post changes. The Pentana site administrator will agree a process for the Health and Social Care Partnership and Council superusers to update user information monthly, and will email	2		31-Jan-2026		Judi Richardson


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		Senior Officers to remind them of the need to maintain continuity in action ownership alongside staffing changes. Due to licensing restrictions the Pentana update process will be amended to imports instead of direct updates by the superuser. To ensure accountability the correct owner and date will be recorded in a robust audit trail.					




IAF A14 BSC

Building Security Arrangements


Substantial/No Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF BSC 001	BOWMAR COMMUNITY CENTRE: A review of the fire security arrangements at the Bowmar Community Centre should be undertaken. This should include ensuring that: 1. the external fire door (next to the boxing gym) is closed / secure at all times, especially when the gym is unmanned / not in use; and 2. the internal doors are also secure between the long term let area and the community hall if it is not a fire route, and should be secured by the slip bolt lock when the hall is not in use.	1. We will liaise with the Health and Safety Team to get an updated Fire Safety audit completed for the building. We will contact the boxing club and remind them that the emergency exit door cannot be left ajar or open at any time and we will be asking for a confirmation response to this. 2. We will then do routine spot checks to make sure this is being followed up. The internal doors will be kept locked and added to the leisure attendants' daily check sheet, however, when we have activities in the main hall the door will need to be unlocked as it is a route to a fire exit. Staff will manage this	1		31-Oct-2025	1. Health & Safety audit undertaken on 6.2.26 and door closed. Fire Safety audits still to be completed via H & S team. The Boxing club were contacted regarding the exit door & ensuring it is always closed. Spot checks are undertaken by staff. 2. Leisure attendants check the internal doors as part of daily checks & record on checklist sheet.	Alison Mackie



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		moving forward.					
IAF BSC 002	FORTHBANK ROADS DEPOT: A member of staff should always be on site when the depot is operating and the main gates are open. If this is not possible then all buildings should be locked and the main gates secured when there is no one present.	The Roads Service operate from this site, however, it is managed by the Property Service. Their assistance will, therefore, be required for approval with any changes. We will liaise, therefore, with the Duty Premises Holder and Property Contract colleagues to understand what interim measures can be taken to improve security. If a member of staff is not present on site, the main gates will be secured and all buildings will be locked.	1		31-Oct-2025	Actions Taken - Forthbank no longer Council Site	Kevin Wells
IAF BSC 003	FORTHBANK ROADS DEPOT: All vehicle and depot keys should be held securely with restricted access. All Council vehicles should be locked when not in use. Under no circumstances should council vehicles be left unattended with the keys in the ignition.	Hold a Road Management Team meeting on this issue and document and record corrective and preventive actions and respective process owners. This will include ensuring that: If a member of staff is not present on site, the main gates will be secured and all buildings will be locked. (Recommendation 2) All council vehicles keys will be held securely with restricted access and when vehicles are not in use they will be locked and not be left with the keys in the ignition. (Recommendation 3)	1		31-Oct-2025	Actions Taken - Forthbank no longer Council Site	Kevin Wells
IAF BSC 004	FORTHBANK ROADS DEPOT: In order to protect valuable Council	All depot buildings and storage containers that hold valuable items	1		31-Oct-2025	Actions Taken - Forthbank no longer Council Site	Kevin Wells


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	assets from loss and misappropriation all depot buildings and storage containers should be locked when not in use with the keys held securely in a restricted area.	will be locked when not in use with the keys held securely in a restricted area.					
IAF BSC 005	REDWELL PRIMARY SCHOOL: All perimeter fence gates should be locked during school hours.	During the school day schools require open access for parents, visitors, and pupils throughout the day. The playground perimeter gates will be locked unless access is required to the school playgrounds. Where possible / practical access to school playgrounds will be restricted during the school day whilst also maintaining public access to the school reception.	1		31-Oct-2025	<p><div>All perimeter fence gates should be locked during school hours. During the school day schools require open access for parents, visitors, and pupils throughout the day. The playground perimeter gates will be locked unless access is required to the school playgrounds. Where possible / practical access to school playgrounds will be restricted during the school day whilst also maintaining public access to the school reception. 1 02/02/26 Once children have arrived and are safely inside the building in the morning, all perimeter gates are locked. This ensures the security of the school grounds and helps us maintain a safe environment for pupils and staff.</div></p> <p><div>During the school day, however, schools must also maintain controlled access for parents, visitors, and pupils who may arrive or leave for appointments, nursery drop offs, emergencies, or other authorised reasons.</div></p> <p><div>This approach balances the need for security with the need to</p>	Colin Bruce


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						ensure that families and authorised visitors can access the school safely and appropriately.</div>	
IAF BSC 006	REDWELL PRIMARY SCHOOL: All school staff should be reminded that all visitors to the school should sign in at reception to be issued with a visitor's ID badge and be accompanied on school grounds.	All school staff will be reminded that all visitors to the school should sign in at reception, be issued with a visitor's ID badge, and be accompanied on school grounds. To ensure this expectation is clearly understood and consistently applied, we will cascade this feedback to all Head Teachers. In turn, Heads of Establishment will be asked to communicate this reminder to their staff and reinforce the importance of adhering to this protocol.	2		31-Oct-2025	<p>We can confirm that reminders on this protocol have been included both at school level and through discussions at Heads of Establishment meetings. Staff are fully aware of the expectations regarding visitor sign-in procedures, the issuing of ID badges, and the requirement for all visitors to be accompanied while on school grounds.</p> <p>Senior Managers and QIOs within the service have carried out spot checks to ensure compliance with these procedures.</p> <p>We will continue to reinforce these expectations to support consistent application across all schools</p>	Colin Bruce
IAF BSC 007	REDWELL PRIMARY SCHOOL: A review should be undertaken of CCTV coverage with consideration for increasing coverage to the rear of the school.	We will notify colleagues in Place as part of the ongoing Learning Estate review to ensure this is considered appropriately. While we acknowledge the suggestion to increase coverage to the rear of school buildings, it is important to note that many of our establishments already have CCTV	3		31-Oct-2025	While we acknowledge the suggestion to increase CCTV coverage to the rear of school buildings, it is important to note that many of our establishments already have systems in place. At present, there is no formal requirement for enhanced coverage beyond current provision. Any future improvements would need to be	Colin Bruce


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		systems in place. At present, there is no formal expectation for an increased level of coverage beyond existing provisions. Any future enhancements would need to be assessed in line with operational priorities, available resources, and the broader estate strategy.				<p>evaluated in line with operational priorities, available resources, and the broader estate strategy.</p> <p>CCTV and wider security considerations are already incorporated into the Learning Estate Strategy work currently underway. This work is being supported by external consultants, Thomas & Adamson, who have been procured through the Place Directorate to assist in the development of the new Learning Estate Strategy.</p>	
IAF BSC 008	ALVA ACADEMY: The kitchen fire exit door should be closed / secured. Alternative measures of ventilation should be considered rather than an open door that would allow access to the kitchen by members of the public.	The Chief Education Officer will formally request that Heads of Establishment review current practices and ensure that they implement suitable adjustments to meet this expectation. Catering staff will be instructed to ensure there is no open access to the kitchen.	2		31-Oct-2025	<p>Following the direction of the Chief Education Officer, a request was issued to all Heads of Establishment instructing them to review their current operational practices. They have been asked to ensure that appropriate adjustments are made to meet the stated expectations, and confirmation has been received that this request has been communicated and actioned across all settings.</p> <p>Catering Access Controls Catering teams have been formally instructed that there must be no open access to kitchen areas at any time. This</p>	Colin Bruce

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						<p>reminder has been cascaded to all relevant staff, and establishments have confirmed that appropriate measures are now in place to ensure controlled access in line with safety and security requirements.</p> <p>We will continue to monitor compliance with both actions through ongoing operational oversight and routine checks.</p>	
IAF BSC 009	ALVA ACADEMY: The two gates to the bus park allowing access to the rear of the school should be locked when not in use. If authorised school visitors are utilising the bus park area then the gates should be locked promptly when they leave.	We acknowledge the recommendation that the two gates to the bus park, which provide access to the rear of the school should be closed while not in use. Whilst we recognise the importance of maintaining site security, it is also important to note that the bus park area is regularly used as an overflow car park for visitors during the school day. As such, locking the gates throughout the full day, or frequently opening and closing, may present operational challenges. Given these considerations, we propose to explore this matter further in collaboration with the School Facilities Management company and the Council's Health and Safety Team.	2		31-Oct-2025	<p>I can confirm that this matter has been progressed with Facilities Management. The school building and grounds are operated by Amey, and staff within the Facilities Management team have been asked to address the expectations relating to gate security.</p> <p>Specifically, they have been instructed that:</p> <ul style="list-style-type: none"> . The two gates leading to the bus park and providing access to the rear of the school must be locked when not in use. . If authorised visitors are using the bus park area during the school day, the gates should be locked promptly once those visitors leave to ensure continued site security. 	Colin Bruce

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						We will continue to liaise with Amey to ensure these arrangements are implemented consistently and monitored appropriately.	
IAF BSC 010	In order to further restrict access to school buildings and enhance the safety of school pupils whilst in the school playgrounds, a review should be undertaken across the school estate to consider restricting access to and from school grounds during school hours.	Education will liaise with the Health and Safety Team to ensure that our current practice both meets the needs of the school community and ensures suitable Health and Safety measures are taken to reduce any risks. Where possible / practical access to school playgrounds will be restricted during the school day whilst also maintaining public access to the school reception.	2		31-Oct-2025	<p>I can confirm that this work is ongoing. Education continues to liaise closely with the Health and Safety Team to ensure that current operational practices both meet the needs of the school community and comply with appropriate Health and Safety requirements. This joint approach is helping us assess any potential risks and identify suitable measures to reduce them.</p> <p>As part of this ongoing review, we are also continuing to prioritise the restriction of access to school playgrounds during the school day, wherever this is possible and practical. At the same time, we are ensuring that public access to the school reception is maintained at all times through appropriate controlled entry points.</p> <p>We will provide further updates as the review progresses and as any additional actions are identified.</p>	Colin Bruce




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



IAF A16 CTR

Council Tax Refunds 2025/26




Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CTR 001	The roles and responsibilities for identifying, processing, authorising, and paying Council Tax Refunds should be documented. A policy and procedures that govern the Council Tax Refund process should also be developed.	Although sections of the Council Tax Refund procedure are currently documented, a full beginning-to-end procedure note, and related policy, will be prepared.	2		28-Feb-2026	A full procedure note has been prepared.	Nicola Mack; Ben Watson
IAF CTR 002	An Anti-Fraud and Corruption Strategy should be developed, approved, and shared with all employees	The Senior Manager (Legal and Governance) has recently appointed a Corporate Fraud Officer who will be taking forward this action in 2026 (after they start in their post).	2		31-Jul-2026	This action is progressing with the Corporate Fraud Officer for the Council now in post.	Lee Robertson
IAF CTR 003	A detailed evaluation of the refund processes should be conducted by the Revenues and Benefits team (this could include ensuring a segregation of duties for refunds of Non-Domestic Rates as well as Council Tax).	A complete evaluation of the full Council Tax Refund process will be conducted by the Council Tax, Rates, and Collections Supervisor. This will also be considered for the creation of the procedure note and policy.	2		28-Feb-2026	The Council Tax, Rates and Collections Supervisor, the Revenues and Benefits Team Leader, and the Chief Accountant have conducted a comprehensive review of the full CTR process. In response to the findings outlined in this report, enhancements have been implemented to strengthen internal controls. System access permissions have been revised to ensure appropriate segregation of duties. In addition, the P&P Management Accountant now performs a monthly independent	Deborah Keane ; Ben Watson



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						review of NDRR and CTR bank postings to provide objective oversight and to identify any discrepancies or duplicate payments.	
IAF CTR 004	Action should be taken so that extracted files from the Council Tax system cannot be amended prior to them being uploaded to Technology One.	The Council Tax Refund report that is automatically generated from the ORBiS Council Tax system is a csv file, which by its nature can be amended. There is, however, no option within the ORBiS system to run this report in a different (unamendable) format. Control measures have, therefore, been introduced to mitigate the risk of unauthorised alterations. These include the Team Leader (Revenues and Benefits) checking each payment to the ORBiS system (the account, the value, and the bank details) instead of only to the csv file. Any amendments to the csv file would be identified at this stage as there would be no refund due in the system, but there would be a payment request.	1		31-Jan-2026	<p>No further action has been taken. On completion of audit report it was highlighted that as the ORBiS report format cannot be amended, that there was no further action that could be taken. The mentioned control measures do, however, continue to take place.</p> <p>In addition, the weekly ORBiS reports will be reconciled to Technology One each month by the Partnership and Performance Management Accountant.</p>	Nicola Mack; Ben Watson
IAF CTR 005	Reconciliations should be conducted each month between the ORBiS Council Tax system and Technology One for the Council Tax Refunds. These reconciliations should be reviewed by a senior employee.	The weekly ORBiS reports will be reconciled to Technology One each month by the Partnership and Performance Management Accountant.	1		31-Jan-2026	Reconciliation spreadsheet prepared by Chief Accountant and handed over to Management Accountant (Partnership and Performance) w/c 23rd January 2026. The P&P Management Accountant will undertake a monthly reconciliation.	Margaret Clark

APPENDIX ONE

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CTR 006	Action should be taken to prevent the same person from identifying a credit balance, requesting a refund, authorising the refund, and processing the payment of the Council Tax Refund.	The ORBiS system access permissions will be reviewed to ensure a segregation of duties is enforced.	1		31-Jan-2026	Segregation of duties now enforced and system access permissions reviewed and updated accordingly.	Nicola Mack; Ben Watson
IAF CTR 007	Consideration should be given to removing the permission of Council Tax Refund authorisers to change the refund amounts (as this is not required). The system access permissions of the authorisers (for example, to change amounts or BACS details) should be documented in the policy and procedures for Council Tax Refunds.	Confirmation has now been obtained that approvers cannot change amounts or BACS details within Technology One. The permission to do so within the ORBiS Council Tax system will be reviewed. Clear details of system access permissions at each stage of the Council Tax Refund process will be documented within the procedure note and policy.	2		28-Feb-2026	Segregation of duties table showing which employees are involved at each stage of the process has been created. This table confirms that no one member of the team would be able to complete the CTR process beginning-to-end individually.	Nicola Mack; Ben Watson
IAF CTR 008	Consideration should be given to enhancing the available transaction data to include who has requested, processed, authorised, and paid each Council Tax Refund. The availability of this additional information should be investigated. A programme to regularly test the transaction data should also be established.	ORBiS has been contacted to ask whether a column can be added to the weekly refund report showing the user number of the person who requested the refund. If this is possible, analysis can then be performed as part of the monthly Technology One / ORBiS reconciliation process to highlight the volume of requests and any changes in volume of requests by individual users over time. Note that all payments are created in the Technology One system by the Creditors team; all payments are then approved by the Team Leader (Revenues and Benefits); and are	2		28-Feb-2026	ORBiS report will be updated in April. When the report updates, the details of the user who requested the refund will be included within the weekly CTR and NDRR report. As part of the P&P Management Accountant's monthly reconciliation, the total number and value of refunds being requested by each user will be summarised, with any changes in patterns or unusual activity raised with the Team Leader (Revenues and Benefits) and Chief Accountant.	Nicola Mack; Ben Watson

APPENDIX ONE

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		then processed through the normal payment run process. No Council Tax Officer can make a payment or authorise any refunds without the approval of the Team Leader.					
IAF CTR 009	Council Tax Refunds should be monitored by the Council Tax team. This monitoring could take place before the refunds are paid and could be added to the policy and procedures for Council Tax Refunds.	The Team Leader (Revenues and Benefits) reviews all refund payments each week before approving them in Technology One. He checks the details of these payments to the ORBiS system and queries any large values. A monthly reconciliation is to be conducted between Technology One and ORBiS by the Partnership and Performance Management Accountant. This will include an ongoing recording of claims, highlighting any bank accounts with multiple claims (this document will be an ongoing log, it will not only consider the month being reconciled). Details of all duplicate claims will then be sent to the Team Leader (Revenues and Benefits) and Chief Accountant.	2		28-Feb-2026	Monthly reconciliation now taking place by P&P Management Accountant.	Margaret Clark; Nicola Mack; Ben Watson
IAF CTR 010	The results of the analysis of the available Council Tax Refund data should be reviewed by the Council Tax team.	The Team Leader (Revenues and Benefits) will review the results of the analysis that was provided by Internal Audit.	2		31-Jan-2026	Team Leader (Revenues and Benefits) reviewed and responded on 26 January 2026.	Ben Watson

APPENDIX TWO

Internal Audit Outstanding Actions – Progress on Internal Audit Actions Closed

Code	Internal Audit Title	Total Actions Identified	Actions Complete 11/12/25	Actions Complete 09/04/26	Difference in Completed Actions	Performance Complete
IAF A04 SDB	Sundry Debtors	6	2/6	2/6	0	33.3%
IAF A16 HRC	Housing Rent Collection & Arrears Management	3	2/3	2/3	0	66.7%
IAF A07 CRM	Corporate Risk Management Arrangements	8	7/8	7/8	0	87.5%
IAF A06 FMM	Fleet Management & Monitoring Arrangements	13	11/13	12/13	+1	92.3%
IAF A10 SMD	Use & Control of Social Media	3	1/3	1/3	0	33.3%
IAF A09 BSC	Building Security	45	38/45	42/45	+4	93.3%
IAF A13 PSA	Physical Income Security Arrangements	36	35/36	35/36	0	97.2%
IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes	14	10/14	13/14	+3	92.8%
IAF A09 LBF	Leisure Banking Follow Up	10	9/10	9/10	0	90%
IAF A10 APO	Adult Social Care Purchase Order Arrangements 23/24	18	7/18	4/18	-3	22.2%
IAF A11 CHM	Care Home Resident's Monies	8	6/8	8/8	+2	100%
IAF A14 OVR	Overtime Arrangements	28	26/28	28/28	+2	100%
IAF A03 CCD	Climate Change Act Public Duties	6	4/6	5/6	+1	83.3%
IAF A09 OP1	Adult Social Care Staff Potential Overpayments – Phase 1	16	9/16	16/16	+7	100%
IAF A09 OP2	Adult Social Care Staff Potential Overpayments – Phase 2	5	3/5	5/5	+2	100%
IAF A10 COB	Community Benefits 24/25	14	11/14	11/14	0	78.6%
IAF A11 LBF	Leisure Banking Follow Up	5	4/5	4/5	0	80%
IAF A12 ISG	IT & Information Security Governance	16	6/16	7/16	+1	43.7%
IAF A13 FG1	Follow Up of Grade 1 Recommendations	6	2/6	5/6	+3	83.3%

APPENDIX TWO

IAF A14 CAA	Capital Arrangements	6	3/6	6/6	+3	100%
IAF A15 AMA	Asbestos Management Arrangements	27	17/27	19/27	+2	70.4%
IAF A10 CCD	Public Bodies Climate Change Duties 25/26	4	-	4/4	+4	100%
IAF A10 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 25/26	1	-	0/1	0	0%
IAF A14 BSC	Building Security Arrangements	10	-	10/10	+10	100%
IAF A16 CTR	Council Tax Refunds 25/26	10	-	9/10	+9	90%