
Report to: Audit & Scrutiny Committee

Date of Meeting: 11th June 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 27th May 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="98%"/>

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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%
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 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 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 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 2025/26		31-Jul-2026		<div style="width: 0%;"><div style="width: 0%;"></div></div> 0%
	IAF A16 CTR	Council Tax Refunds 2025/26		31-Jul-2026		<div style="width: 92%;"><div style="width: 92%;"></div></div> 92%

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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: <ul style="list-style-type: none"> • 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	Revenues Team Leader
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	Revenues Team Leader
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	Revenues Team Leader
IAF SDB 006	Services should be reminded to provide adequate supporting documentation when creating or amending debtor accounts, and raising or cancelling debtor invoices. The functionality within Tech One should be utilised to enable supporting documentation to be stored electronically.	Pending outcome of Recommendation 1. Revenue will consider as part of ongoing engagement work with Services and Tech One team.			31-Mar-2018	Review underway – target completion end of June 2026	Revenues Team Leader

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IAF A16 HRC

Housing Rent Collection & Arrears Management


Substantial Assurance

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	Revenues Team Leader

IAF A07 CRM

Corporate Risk Management Arrangements


Substantial Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF CRM 005	The Strategic Director - Partnership and Performance should complete a Training Needs Analysis to identify the level and type of risk management training required by each category of staff (and elected Members). Thereafter, a Training Programme should be developed and implemented to satisfy all	The review of the risk analysis training module on Clacks Academy will take place after the approval of the revised risk strategy.			30-Sep-2023	General risk training is not 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	Performance and Information Adviser

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

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 be submitted to Committee for approval.	The Fleet Asset Management Plan will be reviewed and updated, and thereafter submitted to Committee for approval. Further discussions are required with senior Officers.			31-Dec-2022	The asset management plan is in progress and will be submitted to the Committee for approval once complete. Uncertainty on the future direction of alternate fuelled vehicles and associated budget requirement has delayed the completion of the document. The document will be complete and submitted 2025.	Roads and Transportation (Team Leader)

IAF A10 SMD Use & Control of Social Media Substantial Assurance


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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 Communications Strategy Action Plan.			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 and recommendations is expected to be contained within the final report which will shape the final social media policy.	Communications (Team Leader)
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.	Communications (Team Leader)



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	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 and approved by Council on 21st May 2026.	Emergency Planning Officer

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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).						
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 and approved by Council on 21st May 2026, the policy will be cascaded through the normal channels to staff.	Emergency Planning Officer
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 has been completed in conjunction with the finalization of the Corporate Security Policy as above.	Emergency Planning Officer

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IAF A13 PSA

Physical Income Security Arrangements


Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF PSA 001	Written Cash Handling and Banking procedures should be developed and distributed to all cash handling sites within the Council. These procedures should consider the findings and recommendations made within this report and include arrangements for: <ul style="list-style-type: none"> • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include: <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. 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,	Cash handling procedures will be issued at a corporate level.	2		30-Sep-2023	Review underway – target completion end of June 2026	Revenues Team Leader


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	developing and maintenance of safe logs, and defining Imprest holders and responsible Officers.						

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	Corporate Accountancy (Team Leader)

IAF A09 LBF Leisure Banking Follow Up Assurance Not Applicable

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	Corporate Accountancy (Team Leader); Chief Finance Officer



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						2026 is that the case is still being progressed.	



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.	HSCP
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	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 	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.	HSCP


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	received and matched to the Purchase Order.	more flexible approach ensuring effective governance and control; and • Consideration be given to the 'pro-forma' process in place which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments.					
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.	HSCP
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.	HSCP




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IAF APO 005	Care Plans should be in place for all adult care packages and should be retained in line with the Council's Retention Policy.	Health and Social Care Partnership Management advised that they are reasonably assured that care plans are routinely implemented on the basis that current systems ought not to permit progression to payment without this. However, a sample audit / data cleanse will be undertaken for assurance purposes. This will be repeated annually. Annual checking will be introduced to ensure that all care plans are in place. Health and Social Care Partnership Management advised that a modernised and fit for purpose Social Work recording system would streamline this process and ensure effective financial management based on individual care packages. A focus on this issue will be built into induction training to ensure processes and systems are understood and implemented properly from the outset of a member of staff's career within the Partnership. Quality Assurance (QA) processes and Key Performance Indicators (KPIs) to be developed and implemented to allow for routine reporting on performance in relation to care plans, work underway to devise KPIs dashboard. This will include "One	2		31-May-2024	<p>Understood document retention not responsibility of the HSCP. However necessary document retention 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>	HSCP


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		Sheet" commissioning information.					
IAF APO 006	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the approving manager's delegated authority.	<p>Health and Social Care Partnership Management advised that there needs to be a review of the levels of approval across systems as current arrangements do not align with delegated authority.</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</p>	1		31-May-2024	<p>Identify a way of recording 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>	HSCP




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		appropriate process for evidence of approval, e.g. amendment to the care plan or system to note 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.	HSCP
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.	HSCP
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	1		31-May-2024	Payments on Techone should be reviewed against planned care to ensure amounts paid do not exceed approved levels of care.	HSCP


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

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		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.					
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 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.	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 to ensure they are sufficient to cover the projected financial costs	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 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.	HSCP
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	1		30-Jun-2024	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	HSCP


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		procurement processes will be followed and contracts awarded. This review of supplier spend and contracts will be undertaken annually.				cleansed supplier spend data. 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. Revised Implementation Date: 01 August 2026	
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	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. 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. Revised Implementation Date: 01	HSCP


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						August 2026	



IAF A03 CCD Climate Change Act Public Body Duties

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.	Transportation Team Leader

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 	1		31-Mar-2026	In draft	Procurement Manager


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		be appropriate to include Community Benefits.					
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.	Policy Officer
IAF COB 011	Develop a procedure for using 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.	A procedure should be written for the use of Community Benefit points in Scotland Excel contracts, including record-keeping around their application and reporting of benefits redeemed to senior management.	2		31-Mar-2026	Being explored	Procurement Manager

IAF A11 LBF

Leisure Banking Follow-up

Assurance Not Applicable

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


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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.					allow clearer identification of current variances. Ongoing	



IAF A12 ISG

IT & Information Security Governance




Limited Assurance

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 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	Work is underway to refresh the suite of ICT policies, with an early priority focussed on a refresh of the security policy. In doing so, officers are benchmarking across other Councils and key partners including the DWP to ensure alignment and cohesion. 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	Senior Manager (Partnership and Transformation)




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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
						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.	Senior Manager (Legal and Governance)
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 team remit should also be defined with responsibilities included in a finalised Cyber Security Incident Response Plan.	A draft Cyber Incident Response Plan is in place which follows best practice guidance shared by Scottish Government. This plan also aligns with the Council's Major Emergencies Operational Procedures and Incident Management approaches. An exercise held in April 2024 will be repeated again in late 2024, which will enable local plans to be tested, updated, and then approved. Approval will be sought for the Cyber Incident Response Plan in the Spring of 2025 to allow for exercising and testing to take place.	2		31-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.	Senior Manager (Partnership and Transformation)

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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.	Senior Manager (Partnership and Transformation)
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.	Senior Manager (Partnership and Transformation)
IAF ISG 006	Corporate and Service Business Continuity Plan (BCP) reviews are completed and include loss of IT in the finalised plans.	Whilst work is underway to ensure all BCPs are updated and include complete loss of IT, a formal programme of development will be established and reported to Extended Senior Leadership Group to ensure this work is completed in 2024	2		31-Dec-2024	A full review of Council Business 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.	Senior Manager (Partnership and Transformation)


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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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 work to purchase backup solutions is also being taken forward by the team.	Senior Manager (Partnership and Transformation)
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.	Senior Manager (Partnership and Transformation)
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	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.	Senior Manager (Partnership and Transformation)



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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		checks, detailed as follows: • Explore options for a Security Operation Centre – ongoing discussions with Scotland Excel and Digital Office;					





IAF A13 FG1	Follow Up of Grade 1 Recommendations	Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF FG1 001	Management should review actions taken and ensure that all Grade 1 recommendations are implemented as a matter of priority.	The Strategic Director Partnership and Performance will ensure grade 1 recommendations are prioritised and closed in line with the timescales outlined above.	1		31-Dec-2025	Action has been taken to implement Grade 1 recommendations as a matter of priority, as of April 62/68 have been implemented. Work is ongoing to complete the remaining actions.	Head of Corporate Services



IAF A15 AMA	Asbestos Management Arrangements	Limited Assurance
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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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	Project Co-ordinator
IAF AMA 005	An overarching Asbestos Management Plan should be developed that sets out how the risks identified from asbestos will	An overarching Asbestos Management Plan will be developed by the Asbestos Duty Holder / Health and Safety	2		31-Mar-2025	Overarching Asbestos Management Plan is nearing completion and should be able to be tabled at the August Executive Health & Safety	H&S Manager

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Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	be managed across the Council.	Manager and formally approved by the Executive Health and Safety Committee.				Committee meeting.	
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 completed for all buildings identified as having asbestos containing materials by the end of 2025.	1		31-Dec-2025	Inspections have been fully completed.	Project Co-ordinator
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.	Emergency Planning Officer
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.	Project Co-ordinator
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.	H&S Manager


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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		Chief Executive
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.	Project Co-ordinator

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	Actions relating to the Health and Social Care Partnership have been reviewed and leads updated where necessary. A process is yet to be established to ensure this can be undertaken on a monthly basis.	Performance and Information Adviser

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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 A16 CTR Council Tax Refunds 2025/26 Limited Assurance

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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.	Senior Manager (Legal and Governance)

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	Actions Complete 11/06/26	Difference in Completed Actions	Performance Complete
IAF A04 SDB	Sundry Debtors	6	2/6	2/6	2/6	0	33.3%
IAF A16 HRC	Housing Rent Collection & Arrears Management	3	2/3	2/3	2/3	0	66.7%
IAF A07 CRM	Corporate Risk Management Arrangements	8	7/8	7/8	7/8	0	87.5%
IAF A06 FMM	Fleet Management & Monitoring Arrangements	13	11/13	12/13	12/13	0	92.3%
IAF A10 SMD	Use & Control of Social Media	3	1/3	1/3	1/3	0	33.3%
IAF A09 BSC	Building Security	45	38/45	42/45	44/45	+2	97.8%
IAF A13 PSA	Physical Income Security Arrangements	36	35/36	35/36	35/36	0	97.2%
IAF A16 SSB	Supplier Set Up & Supplier Bank Account Changes	14	10/14	13/14	13/14	0	92.8%
IAF A09 LBF	Leisure Banking Follow Up	10	9/10	9/10	9/10	0	90%
IAF A10 APO	Adult Social Care Purchase Order Arrangements 23/24	18	7/18	4/18	4/18	0	22.2%
IAF A03 CCD	Climate Change Act Public Duties	6	4/6	5/6	5/6	0	83.3%
IAF A10 COB	Community Benefits 24/25	14	11/14	11/14	11/14	0	78.6%
IAF A11 LBF	Leisure Banking Follow Up	5	4/5	4/5	4/5	0	80%
IAF A12 ISG	IT & Information Security Governance	16	6/16	7/16	7/16	0	43.7%
IAF A13 FG1	Follow Up of Grade 1 Recommendations	6	2/6	5/6	5/6	0	83.3%
IAF A15 AMA	Asbestos Management Arrangements	27	17/27	19/27	20/27	+1	74.1%
IAF A10 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 25/26	1	-	0/1	0/1	0	0%
IAF A16 CTR	Council Tax Refunds 25/26	10	-	9/10	9/10	0	90%