THIS PAPER RELATES TO ITEM 7

ON THE AGENDA

CLACKMANNANSHIRE COUNCIL

Report to: Audit & Scrutiny Committee

Date of Meeting: 27th August 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. The report highlights progress made since the previous reporting period, identifies areas where implementation remains outstanding and provides analysis of the principal factors affecting delivery

3.3. 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.

3.4. Appendix 2 demonstrates continued progress across a number of audit reviews since the previous report to Committee. Since June 2026, additional recommendations have been completed within Sundry Debtors (+3 actions), Housing Rent Collection (+1 action), Building Security (+1 action), Community Benefits (+1 action), Asbestos Management Arrangements (+2 actions) and Adult Social Care Purchase Order Arrangements (+6 actions). Several audit reviews have now achieved implementation rates in excess of 90%, with

Building Security, Housing Rent Collection and Leisure Banking Follow Up recording 100% completion

3.5. 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.

3.6. The overall direction of travel remains positive. A number of recommendations arising from audits previously receiving Limited or No Assurance opinions continue to show improvement in actioning recommendations. Notably, Adult Social Care Purchase Order Arrangements has improved from 4 of 18 actions completed in April 2026 to 10 of 18 actions completed in August 2026, whilst a number of Building Security recommendations have now been fully implemented.

3.7. Review of management commentary within Pentana indicates that, whilst a number of recommendations remain outstanding, delays are generally not attributable to a lack of ownership or engagement. Instead, several recurring themes can be identified across services. These include capacity and workload pressures, dependencies on wider programmes of work, resource and staffing, and cross service input.

3.8. The Committee's continued scrutiny plays an essential role in supporting improvement and ensuring that appropriate control frameworks are embedded across the Council. Whilst a number of legacy recommendations remain outstanding, the information contained within Appendices 1 and 2 demonstrates continued progress across the majority of audit areas, with most outstanding actions either actively progressing, incorporated within wider improvement programmes or awaiting final approval. Continued oversight from Committee will support the timely completion of these actions and further strengthen the Council's control environment.

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 – Full List of Internal Audit Actions – Pentana Extract

Appendix 2 - Internal Audit Actions – Progress Summary

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	[redacted]

Internal Audit and Fraud Summary of Outstanding Actions (as at 18th August 2026)

APPENDIX ONE

Key to Symbols	Assurance Level		Current Status	
		Substantial Assurance		Completed
		Substantial/Limited Assurance		In Progress, On Track
		Limited Assurance		Check Progress/Unassigned
		No Assurance		Overdue
		Assurance Not Applicable		Cancelled

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	Action confirmed as complete and implemented.	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	Action confirmed as complete and implemented.	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			31-Dec-2018	Communication for Senior Managers and Team Leaders will be issued regarding process for the authorised signatory list.	Revenues Team Leader

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		current authorised signatory process to accommodate					
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	Action confirmed as complete and implemented.	Revenues Team Leader

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	Action confirmed as complete and implemented.	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 identified needs. In addition, the content of the online 'Risk Analysis' training module should be reviewed and updated to ensure that there is greater alignment with the Risk Management Strategy (and associated guidance). Thereafter, all staff should be required to complete the module on an annual basis. Finally, the format of the corporate Induction Programme checklist should be amended to mandate the issue of the Risk Management Strategy to, and completion of the 'Risk Analysis' training module by, new starts.	The review of the risk analysis training module on Clacks Academy will take place after the approval of the revised risk strategy.			30-Sep-2023	General risk training is not appropriate for all staff (though key 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. Action has been delayed due to limited capacity and competing pressures.	Performance and Information Adviser

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

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 - Atraining 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 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 Council and approved in May 2026.	Emergency Planning Officer

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	Cash handling procedures will be issued at a corporate level.	2		30-Sep-2023	Review underway.	Revenues Team Leader

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	should consider the findings and recommendations made within this report and include arrangements for: • Cash Security. • Segregation of duties and management checks. • Cashing up and banking. Written Imprest Procedures should be developed and distributed to all Imprest holders. These Procedures should include: • Roles and responsibilities of Imprest Holders and deputes; • Purpose of Imprest fund and acceptable transaction; • Arrangements for distribution of funds; • Recording Imprest transactions; and • Imprest reconciliation, management checks, replenishment and process for collecting funds. All written premises specific cash handling and Imprest written procedures should be based on the Corporate Procedures and should incorporate the findings and recommendations made in this report. For example, regular checking of cash floats, developing and maintenance of safe logs, and defining Imprest holders and responsible Officers.						

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	An access control policy has been developed for Tech One and is currently in the draft review stage before issue.	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 2026 is that the case is still being progressed.	Corporate Accountancy (Team Leader); Chief Finance Officer

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: • 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

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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: • The approved process within Clackmannanshire Council is to use Techone, however, it is acknowledged that social care purchasing within an integrated partnership involving Stirling Council and NHS Forth Valley requires consideration of a more flexible approach ensuring effective governance and control; and • Consideration be given to the 'pro-forma' process in place which is aligned to industry standard practice based on actual hours delivered on a 4 weekly programme of payments.	1		31-May-2024	Appropriate delegated authorities in place at an appropriate level corporately and tech one build matches the organisational chart	HSCP
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	1		31-May-2024	Ensure IT process of matching invoice to order is enabled even if this is through an excel macro.	HSCP

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		requirements to align with process requirements.					
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 Sheet" commissioning information.	2		31-May-2024	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. Documentation retained by the Council should have a process in place to enable this.	HSCP
IAF APO 007	All care plans should be regularly reviewed, and this should include approval of any ongoing financial commitments in line with the	A review and transformation of Adult Social Care processes is underway and will clarify statutory arrangements for reviews and case	1		31-Jul-2024	Is part of Budget Savings plan delivery for 2026/27.	HSCP

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	approving manager's delegated authority.	file audit, including financial commitments of care plans with the aim of implementing a compliant care plan reviewing process.				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.	
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.	HSCP
IAF APO 013	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	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	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.	HSCP

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	sufficient to cover the projected financial costs	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.					

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 wihin an appropriate timeframe.	An appropriate timeframe will be agreed by the service.	3		31-Oct-2025	The Staff Travel Plan has been reviewed and is currently sitting in draft for final edits.	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	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: •What the policy is. •When it is applicable. •The aims and objectives of using Community Benefit requirements. •How the policy will be	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.	1		31-Mar-2026	In draft	Procurement Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	implemented and monitored. •The approach and circumstances where it would not be appropriate to include Community Benefits.						
IAF COB 003	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.	Develop and roll out training for Contract Responsible Officers on Community Benefits, either standalone or signpost to existing sessions by third parties.	2		31-Mar-2026	Proposed agenda complete. Further discussions with Supplier Development Programme to establish extent of input on their part. Internal slideshow prepared and liaison with Procurement colleagues ongoing to finalise invite list. Date of session now expected to be mid-late August 2026.	Policy Officer
IAF COB 011	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.	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.	2		31-Mar-2026	A draft procedure has been drafted for Consideration and approval at the next Procurement Matters meeting	Policy Officer

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	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	1		31-Oct-2025	Action Complete	Chief Finance Officer

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	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.	discrepancies to be investigated on a monthly basis.					

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 the IT and Information Security Policy.	Senior Manager (Partnership and Transformation)

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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)
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	Afeasibility 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	A programme of IT policy refresh will commence in 2024 which will also review associated protocols and	2		31-Dec-2024	See latest note at ISG 001. Operational procedures, guidance and communications materials will be	Senior Manager (Partnership and Transformation)

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	the Council's intranet site. Thereafter, operational procedures are developed to ensure implementation and compliance, and these are available to all relevant staff.	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.				developed as part of the full programme of policy refresh.	
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)
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	2		31-Jul-2025	An ITT has been issued with engagement underway with suppliers to provide network infrastructure improvements required to achieve PSN;	Senior Manager (Partnership and Transformation)

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		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;				this work will deliver network segregation.	
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 2024Options will be considered on a Security Operation Centre following conclusion of PSN programme of work.	Senior Manager (Partnership and Transformation)

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 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	Grade 1 actions are being prioritised across services and being closed off as and when the action has been undertaken.	Head of Corporate Services

IAF A15 AMA Asbestos Management Arrangements — Limited Assurance

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	Stuart Graham has confirmed that all actions are complete	Project Co-ordinator
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	Work to complete this is sitting with the Asbestos Duty Holder.	H&S Manager
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 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.	H&S Manager
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 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	More updates completed and another reminder sent, but still some people to accept the role formally.	H&S Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
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 MWS Medication Within Schools 2025/26

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF MWS 001	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate the Care Inspectorate guidance.	The Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People will to be reviewed and amended to take account of best practice from the Care Inspectorate guidance.	2		31-Jan-2027		Wellbeing Senior Manager
IAF MWS 002	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate the Care Inspectorate guidance. guidance in respect of: A system being put in place to check that the medication has not gone beyond any expiry dates or shelf life. In addition, the checking of expiry dates should be recorded and include specific monthly checks for any emergency kit / medicine held. Defining the frequency for the review of all medication information with	Updated Policy and Procedures will include: Templates for recording and checking of expiry dates, including emergency kits. Frequency for Early Learning Centres monthly and schools every term. Templates for recording the review of consent and medicine requirements. Frequency for Early Learning Centres 3 monthly and schools every term. Templates for recording the cleaning of medical ancillaries. Template for recording the first does of a new medication out with Early Learning Centres. Include in guidance and adapt medication	2		31-Jan-2027		Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	consideration given to review consent and medicine requirements at least every three months. Medical ancillaries being cleaned after each use (in line with manufacturers' guidance) and recorded in a log. Arrangements for identifying and recording the first dose of a new medicine being administered out with education establishments. Arrangements for having a system in place to verbally inform the person collecting the child when and why any medication has been administered that day. The arrangements for medicine to be refrigerated including the daily checking and recording of fridge temperatures. The arrangements for recording and reporting a missed / incorrect / refused dose of medicine should one occur.	record template to record verbal update provided. Provide protocols for fridge checks and templates for recording of these. Adapt medication recording to include and report missed / incorrect / refused dose					
IAF MWS 003	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate more defined operational processes, including: Specific requirements for demonstrating medical understanding and competency of staff. For example, staff signing as having read and understood the Policy, the Care Plans they are responsible for, and a declaration that all staff noted on the Administration Record Card are competent / comfortable to administer medicines. More detailed requirements for controlled drugs. For example, specific written procedures and forms should be developed for controlled drugs that should include	Provide templates to record: • Reading and understanding of policy, care plans and ability to administer. Create written protocols / procedures and recording templates for controlled drugs. To include: • Signing in / out: • Storage: and • Restricted Access. Create protocols for medicines being received by school and leaving school including disposal by school. Templates for recording 'movement' of medicines to include 2 signatures and parent as appropriate.	2		31-Aug-2027		Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	recording in and out of the school and enhanced access control and storage requirements with access limited to staff responsible for supporting related Care Plans. More detailed requirements to record medicine being received by the school and then being disposed of / leaving the school. This should be evidence by signature of two responsible officers and parents on receiving the medicine for disposal.						
IAF MWS 004	Consider revising the Council Policy for the Administration of Prescribed Medicines and Meeting the Health Care Needs of Children and Young People to incorporate the Care Inspectorate guidance and operational processes.	Implement an ongoing Education quality assurance review of compliance with the Medication Policy from August 2027.	2		31-Jan-2027		Wellbeing Senior Manager
IAF MWS 005	A formal signed record should be retained of medicine leaving the school at the end of the year or for disposal. This should be recorded on a medication returning home form / related Administration Record Cards which should be signed by staff handing over the medicine and by the parent upon receiving the medicine.	A medication returning home template / proforma to be part of operational procedures and include signature from staff and parent.	2		31-Jan-2027		Wellbeing Senior Manager
IAF MWS 006	Medicine expiry dates should be regularly checked and should be recorded on a medicine expiry register / spot check record. In addition, for ease of checking the expiry date of medicine should be noted on the administration record card and this should be double checked prior to administering medicine and signed off by the two responsible officers.	A medicine expiry register and a protocol for spot checking to be included as part of operational procedures. The record card will be amended to include an expiry date check and evidenced by signatures of two responsible officers.	2		31-Jan-2027		Wellbeing Senior Manager
IAF MWS 007	The following actions should be taken to support staff training: For all	Create Record of Training Log including: A template / log for	2		31-Jan-2027		Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
	specialist training a formal record of training content and learning objectives and who delivered the training should be retained along with staff attendance lists; All staff medical training (including specialist training) should be recorded in the Policy Record of Training Log and kept with care plans; and All staff involved in medication management and administration (including visiting staff) are required to sign as having read and understood the Medication Policy.	recording specialist training including a note of the content and learning objectives, who delivered the training and staff who attended; Provision of guidance to ensure the log is stored with Care Plans; and Provision of a template to record and log all staff involved in medication management and administration sign that they have read and understood the Medication Policy.					
IAF MWS 008	All responsible officers (including cover) who are noted as having potential to administer Care Plans should sign off the individuals Care Plan and be specifically designated as named responsibility on the Administration Record Card as evidence that they have read and understood, and are competent for the administration of pupil medicine arrangements.	Adapt current documentation to ensure a record of sign-off of care plans by those responsible for administering medicines.	2		31-Jan-2027		Wellbeing Senior Manager
IAF MWS 009	All medicines returning from school transport / excursions should be signed back into the school and recorded on medication forms.	Introduce a template to record 'movement' of medicines in and out of school via school transport / excursions to include signatures of staff handing over and receiving medicine.	2		31-Jan-2027		Wellbeing Senior Manager
IAF MWS 010	Staff who are administering medicine should be reminded to formally record this by way of an administering signature and a second witness signature on the medicine Administration Record Card.	Staff who are administering medicine will be reminded to formally record this through the signature of the administering officer and a second witness signature on the medicine Administration Record Card. An annual spot check system will be introduced to ensure compliance as part of revised policy.	2		31-Aug-2027		Wellbeing Senior Manager

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
IAF MWS 011	Staff should be reminded that on daily basis to inform parents of ELC children who have received medicine and this should be evidenced by parent signature.	Incorporate 'parent informed section' and space for signature on the medication record within revised policy.	2		31-Jan-2027		Wellbeing Senior Manager
IAF MWS 012	All Education Establishments should develop an Intimate Care Policy and Procedures to ensure that staff are clear about roles in relation to intimate care.	Provide guidance support and template to ensure all establishments have an intimate care policy.	3		31-Aug-2027		Wellbeing Senior Manager
IAF MWS 013	The arrangements for securely storing medicine at the school for pupils returning from respite should be detailed in the Schools Medication Policy and Procedures.	Create protocol for medicine returning to school following respite and include in revised policy.	3		31-Jan-2027		Wellbeing Senior Manager

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 Senior Officers to remind them of the need to maintain continuity in action	2		31-Jan-2026		Performance and Information Adviser

Code	Finding/Recommendation	Agreed Action	Grading	Status	Due Date	Latest Note	Lead
		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 09/04/26	Actions Complete 11/06/26	Actions Complete 27/08/26	Difference in Completed Actions	Performance Complete
IAF A04 SDB	Sundry Debtors	6	2/6	2/6	5/6	+3	83.3%
IAF A16 HRC	Housing Rent Collection & Arrears Management	3	2/3	2/3	3/3	+1	100%
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	12/13	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	42/45	44/45	45/45	+1	100%
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	13/14	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	4/18	4/18	10/18	+6	55.6%
IAF A03 CCD	Climate Change Act Public Duties	6	5/6	5/6	5/6	0	83.3%
IAF A10 COB	Community Benefits 24/25	14	11/14	11/14	12/14	+1	85.7%
IAF A11 LBF	Leisure Banking Follow Up	5	4/5	4/5	5/5	+1	100%
IAF A12 ISG	IT & Information Security Governance	16	7/16	7/16	8/16	+1	50%
IAF A13 FG1	Follow Up of Grade 1 Recommendations	6	5/6	5/6	5/6	0	83.3%
IAF A15 AMA	Asbestos Management Arrangements	27	19/27	20/27	22/27	+2	81.2%
IAF A10 MWS	Medication within Schools	13	-	-	0/13	NEW	0%
IAF A10 OPF	Follow Up of 2023/24 Adult Social Care Purchase Order Arrangements 25/26	1	0/1	0/1	0/1	0	0%
IAF A16 CTR	Council Tax Refunds 25/26	10	9/10	9/10	9/10	0	90%