

REPORT TO THE AUDIT COMMITTEE – 25 MARCH 2021

INTERNAL AUDIT REPORTS

1. Reason for Report / Summary

- 1.1 This report advises the Committee of completed audits and of progress with implementing agreed recommendations.

2. Recommendation

The Committee is recommended to:

- 2.1 Review, discuss and comment on the issues raised within this report and the attached appendices**

3. Purpose and Decision Making Route

3.1 Purpose

- 3.1.1 Public Sector Internal Audit Standards require that Internal Audit report the results of its activities to the Board. In Aberdeenshire Council, this is the Audit Committee. This report helps satisfy the requirement.

3.2 Decision Making Route

- 3.2.1 The results from individual audit activities detailed in Section 4, below, have not previously been considered by this, or another Committee, with the exception of any outputs relating to audits contained in the Aberdeenshire Integration Joint Board Internal Audit Plan. In such cases, the output will have been considered by the Aberdeenshire Integration Joint Board Audit Committee prior to being considered by this Committee.

4. Discussion

Internal Audit Reports

The following Internal Audit reports have been finalised and agreed with Services since the Audit Committee's last meeting:

4.1 Roads Stocks (Internal Audit Report 2109 – February 2021)

- 4.1.1 The Roads Service operates 11 depots, 3 quarries and 2 sign shops in order to facilitate the supply of materials for construction and repair, lighting maintenance and the production of roads signs. The movement of materials and stock balances are recorded in the Service's SAVE job control system. In line with Corporate year-end instructions all physical

stocks are fully counted or estimated, reconciled to the system and stock certificates with declared balances are produced for inclusion in the year-end totals.

- 4.1.2 At the end of the 2019/20 financial year the system showed a balance of just under £1.3 million of stocks held. Of this total £734,666 relates to salt held for winter maintenance and £563,345 relates to road and street lighting maintenance materials and protective clothing.
- 4.1.3 The objective of this audit was to attend a selection of locations during the year-end stock take process and ensure accuracy of the process. Due to the onset of the Covid-19 pandemic and the resulting lockdown, physical counts of stock were not able to be undertaken at some depots and where this was the case, system totals were used in the year-end certificates instead. Historically, adjustments subsequently required at year-end have not materially affected declared stock values, therefore no specific concerns were noted in this respect.
- 4.1.4 Recommendations have been made and agreed with the Service in respect of minor instances where application of stock count practice varied, and where stock recording accuracy could be improved and monitored. Due to work pressures arising from the pandemic, reports relating to stock price variations, adjustments, slow and non-moving stock, write-offs and general stock control have not been produced. The Service has agreed to recommence these when resources allow, and will investigate reasons for more significant corrections being required in specific depots.

4.2 Building Maintenance Stocks (Internal Audit Report 2117 – March 2021)

- 4.2.1 The Council's Housing Repairs Service is responsible for the repair and maintenance of Council Houses. Works are completed by both in-house craft workers (Joiners, Electricians, Plumbers, Painters, Plasterers, Slaters and Masons) and sub-contractors. The Service currently holds stock at 5 locations: Peterhead, Fraserburgh, Macduff, Inverurie, and Stonehaven, with a year-end value for 2019/20 of £624,153.
- 4.2.2 The objective of this audit was to ensure that adequate procedures are in place and being followed to ensure the stock count process is accurate. Due to the onset of Covid-19 stock counts were undertaken at only three locations, and Internal Audit was only able to attend one. Procedures were in place, and at the location reviewed were being followed.
- 4.2.3 In the absence of a physical count, and in compliance with Finance instructions, system totals were used in the year-end valuation by the Service for the remaining two locations, with a full stock count taking place later in the year.
- 4.2.4 Reported stock values did not all match reports obtained by the system, with a net difference of £28,660 (4.6%). The Service will investigate whether this is a system error, and make adjustments as appropriate.
- 4.2.5 Net stock corrections (£9,961) by value, including compensating errors, represented 1.6% of total stock value. However, gross stock corrections

required (£127,452) represented 21% of total stock value with 54% of lines of stock requiring adjustment at year-end. While this represents an improvement on the previous year's figures, the required level of adjustments remains high. Adjustments, where required, were also not all fully completed and authorised.

- 4.2.6 The Service has acknowledged the requirement for continued improvement in this respect and has confirmed it will be reminding staff of the requirement to follow procedures, undertaking additional interim stock counts, and reviewing stores reports on a more regular basis. The Service has already implemented reviews of variations at each depot, and provided additional guidance to staff.

4.3 Progress with agreed recommendations

- 4.3.1 Appendices A and B show progress made by Services with completing agreed Internal Audit recommendations. Where these have not been completed by their original due date, reasons are provided along with the grading applied to the recommendation in the original Internal Audit report. An explanation of the gradings used is shown at appendix C.
- 4.3.2 Where it has been confirmed that all actions contained in reports issued before April 2020 have been fully completed, these reports are no longer shown.
- 4.3.3 There is a higher than average number of recommendations detailed in appendices A and B that have not been implemented by their original due date. Management has specifically advised that this is due to the impact of the Coronavirus on operational activity in relation to a number of the reported instances detailed in the appendices, however it is likely that others will also have been affected to a varying extent. Those recommendations highlighted as follows in Appendix B have been noted as specifically impacted:
- 4.3.4 Some of the reported recommendations were due to have been completed by the end of February 2020 and others had already been extended meaning that they should have been well progressed.
- 4.3.5 Where actions will still be progressed, but are likely to be further delayed due to the direct or indirect impact of Covid 19, revised dates have been agreed with management and reflected in the narrative below.

5. Council Priorities, Implications and Risk

- 5.1 The work of Internal Audit covers all of the Council's Priorities. It aims to provide assurance over the adequacy and effectiveness of the Council's framework of governance, risk management and control, which underpin the delivery of all priorities.
- 5.2 The table below shows whether risks and implications apply if the recommendation is agreed.

Subject	Yes	No	N/A
Financial		X	
Staffing		X	
Equalities		X	
Fairer Scotland Duty		X	
Town Centre First		X	
Sustainability		X	
Children and Young People's Rights and Wellbeing		X	

5.3 An equality impact assessment is not required because the reason for this report is for Committee to discuss and comment on the findings of Internal Audit work and there will be no differential impact, as a result of this report, on people with protected characteristics.

5.4 There are no staffing or financial implications arising directly from this report other than those implicit in the improvement of internal controls recommended in the Internal Audit reports.

5.5 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

6. Scheme of Governance

6.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report. Any comments made have been incorporated within the report and they are satisfied that the report complies with the Scheme of Governance and relevant legislation.

6.2 The Committee is able to discuss this item in terms of Sections G.1.1.d and G.1.4 of the List of Committee Powers in Part 2A of the Scheme of Governance as the Committee is responsible for Internal Audit matters and reviewing the activities of Internal Audit.

CHIEF INTERNAL AUDITOR

Report prepared by Colin Harvey, Chief Internal Auditor (Interim).
9 March 2021.

APPENDIX A

POSITION WITH AGREED RECOMMENDATIONS DUE BY 31 JANUARY 2021, AS AT 9 MARCH 2021

SUMMARY

The following table provides a summary of progress being made by Services with completing agreed recommendations.

On 4 February 2021, the Committee was advised that, as at 20 January 2021, there were 101 recommendations which were due to have been completed by 31 December 2020 which were not fully complete. This has reduced to 72. Management had advised that 46 of the 101 had been delayed due to the impact of the Coronavirus on operational activity.

The total not fully complete, which had an original due date of before 31 January 2021, is shown in the following table. Full details relating to progress, on a report by report basis, are shown in Appendix B. Management has advised that 34 of these have been delayed due to the impact of the Coronavirus on operational activity.

Recommendations							Grading of Overdue Recommendations		
SERVICE	Agreed in reports shown in Appendix B	Due for completion by 31.12.20	Confirmed complete by Service	New in January 2021	Confirmed complete by Service	Not fully complete by original due date	Major	Significant	Important
Cross Service	83	60	41	2	0	21	8	12	1
Business Services	239	203	180	2	2	23	0	16	7
Health & Social Care	59	57	48	0	0	9	0	7	2
Education and Children's Services	97	83	72	1	0	12	2	10	0
Infrastructure Services	89	81	76	6	4	7	0	5	2
Total	567	484	417	11	6	72	10	50	12

APPENDIX B

POSITION WITH AGREED RECOMMENDATIONS AS AT 18 JANUARY 2021

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

NOTE: Management has advised that recommendations highlighted using this colour in this appendix have been impacted by Covid-19

CROSS SERVICE

1819	Climate Change Action Plan	November 2017	10	9	8	1	1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Customer Communication and Improvement	Combined Impact Appraisal Screening should be developed and implemented (2.1.14)	Important June 2018	<ul style="list-style-type: none"> The Committee was advised in September 2018 that this would be complete by December 2018. The Committee was advised in January 2019 that this would be complete by the end of June 2019. The Committee was advised in July 2019 that this would be complete by the end of December 2019. The Committee was advised in February 2020 that this would be complete by the end of June 2020. The Committee was advised in September 2020 that this had been impacted by Covid-19 and is on-going.

			<ul style="list-style-type: none">• The Committee was advised in October 2020 that IT resources were required for Covid work from March to July, but work had recommenced for delivery in October 2020.• The Committee was advised in December 2020 that the Service stated that IT resources which had been allocated to work on this development were required to move back to priority Covid work. This related to the development of a system to support the council's support for Self Isolation. Work on the Combined Impact Appraisal System was now due to be completed by end of January 2021 but it should be noted that there is a risk that further Covid-related work may impact on this timeline. <p>The latest update from the Service is that the tool will be placed in live mode in February however will not be accessible to users from this date. There is still some work to do with Committee Services to get the tool integrated into Committee Report templates as well as writing guidance and developing a training module for Aldo. This work will be completed by end March and the system will go live on 1 April 2021.</p>
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.01.21	Confirmed Implemented by Service	Not implemented by original due date	

CROSS SERVICE (continued)

2017	Charging Policy	February 2020	29	16	3	13	8 Major 5 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Strategic Finance Manager	The Service should update the Corporate Charging Framework to ensure all elements are mandatory. (2.1.7)	Significant September 2020	Finance has stated that for all of the Corporate Charging Framework recommendations the intention was to work through the Corporate Charging Framework as part of the revised MTFs process to stress test the adequacy of the existing framework.
Strategic Finance Manager	Services should ensure Committee decisions on charging are supported by full and transparent data as required by the Corporate Charging Framework. (2.2.2a)	Major September 2020	The key challenges for Services is determining what full cost recovery for the Service equates to and the team are currently developing a report which would allow Services to determine that on a regular basis without the need for Finance input – however there are still challenges determining what the contributing factors are to the full cost calculation.
Infrastructure Services Support Services Manager	Services should ensure Committee decisions on charging are supported by full and transparent data as required by the Corporate Charging Framework. (2.2.2d)	Major January 2021	Input is required from Services, which have other priorities to address. The IJB is further progressed than any other Service. Finance will continue to work with Services to develop their charges for budgets being set in February / March 2021.
Strategic Finance Manager	Services should ensure Committee decisions on	Major	

	charging are sought in advance of the financial year in which charges are to apply, for inclusion in the Budget and Medium Term Financial Strategy as required by the Corporate Charging Framework. (2.2.3a)	September 2020	
Strategic Finance Manager	All Services should ensure full reviews of all of their charges are reported to Committee in accordance with the timetable set by the Corporate Charging Framework (2.2.4 a)	Major September 2020	

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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CROSS SERVICE (continued)

(2017 – Charging Policy– Continued)			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Resources and Performance	Services should ensure Committee decisions on charging are supported by full and transparent data as required by the Corporate Charging Framework (2.2.2 b)	Major April 2020	<ul style="list-style-type: none"> The Committee was advised in July 2020 that this would be complete by the end of August 2020. The Committee was advised in October 2020 that this would be complete by the end of December 2020. <p>The Service has noted that the Charging Policy is scheduled to go to the ECS Committee January 2021, the Communities February 2021, and Full Council March 2021. Work associated with Covid-19 and school recovery has impacted the timeframe.</p>
Head of Resources and Performance	Services should ensure Committee decisions on charging are sought in advance of the financial year in which charges are to apply, for inclusion in the Budget and Medium Term Financial Strategy as required by the Corporate Charging Framework (2.2.3 b)	Major June 2020	<ul style="list-style-type: none"> The Committee was advised in September 2020 that the Service had noted that the Charging Policy was scheduled to go to the ECS Committee 08 November 2020 and the Communities Committee 05 November 2020. Work associated with Covid-19 and school recovery has impacted the timeframe. The Committee was advised in October 2020 that the Charging Policy was scheduled to go to the ECS Committee 3 December 2020 and the Communities Committee 17 December 2020. <p>The latest update from the Service is that this will now go to ECS Committee in January 2021, the Communities Committee in February 2021, and Full Council in March 2021. Work associated with Covid-19 and school recovery has impacted the timeframe.</p>

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CROSS SERVICE (continued)

<i>(2017 – Charging Policy– Continued)</i>			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Infrastructure Services Support Services Manager	Services should ensure Committee decisions on charging are sought in advance of the financial year in which charges are to apply, for inclusion in the Budget and Medium Term Financial Strategy as required by the Corporate Charging Framework. (2.2.3d)	Major January 2021	<p>Finance has stated that for all of the Corporate Charging Framework recommendations the intention was to work through the Corporate Charging Framework as part of the revised MTFS process to stress test the adequacy of the existing framework.</p> <p>The key challenges for Services is determining what full cost recovery for the Service equates to and the team are currently developing a report which would allow Services to determine that on a regular basis without the need for Finance input – however there are still challenges determining what the contributing factors are to the full cost calculation.</p> <p>Input is required from Services, which have other priorities to address. The IJB is further progressed than any other Service. Finance will continue to work with Services to develop their charges for budgets being set in February / March 2021.</p>

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CROSS SERVICE (continued)

<i>(2017 – Charging Policy– Continued)</i>			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Resources and Performance	All Services should ensure full reviews of all of their charges are reported to Committee in accordance with the timetable set by the Corporate Charging Framework (2.2.4 b)	Major June 2020	<ul style="list-style-type: none"> The Committee was advised in September 2020 that the Service had noted that the Charging Policy was scheduled to go to the ECS Committee 08 November 2020 and the Communities Committee 05 November 2020. Work associated with Covid-19 and school recovery has impacted the timeframe. The Committee was advised in October 2020 that the Charging Policy was scheduled to go to the ECS Committee 3 December 2020 and the Communities Committee 17 December 2020. <p>The latest update from the Service is that this will now go to ECS Committee in January 2021, the Communities Committee in February 2021, and Full Council in March 2021. Work associated with Covid-19 and school recovery has impacted the timeframe.</p>
Head of Resources and Performance	Services should carry out and retain evidence of detailed reviews of their costs and charging structure in line with the Framework requirements (2.2.5 b)	Significant January 2020	<ul style="list-style-type: none"> The Committee was advised in May 2020 that this would be complete by the end of August 2020. The Committee was advised in October 2020 that the Charging Policy was scheduled to go to the ECS Committee 3 December 2020 and the Communities Committee 17 December 2020. <p>The latest update from the Service is that this will now go to ECS Committee in January 2021, the Communities Committee in February 2021, and Full Council in March 2021. Work associated with Covid-19 and school recovery has impacted the timeframe.</p>

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CROSS SERVICE (continued)

<i>(2017 – Charging Policy– Continued)</i>			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Resources and Performance	Services should work with Finance to ensure consistent and appropriate application of annual inflationary increases to income budgets (2.2.6 b)	Significant January 2020	<ul style="list-style-type: none"> The Committee was advised in May 2020 that this would be complete by the end of August 2020. The Committee was advised in October 2020 that the Charging Policy was scheduled to go to the ECS Committee 3 December 2020 and the Communities Committee 17 December 2020. <p>The latest update from the Service is that this will now go to ECS Committee in January 2021, the Communities Committee in February 2021, and Full Council in March 2021. Work associated with Covid-19 and school recovery has impacted the timeframe.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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CROSS SERVICE (continued)

<i>(2017 – Charging Policy– Continued)</i>			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Resources and Performance	Services should ensure significant variations between proposed charges, and benchmarks or cost data, are explained (2.2.7 b)	Significant June 2020	<ul style="list-style-type: none"> The Committee was advised in September 2020 that the Service had noted that this was included in a Community Access to Education Establishments guidance document that addresses benchmarking, which was scheduled to go to the ECS Committee 08 November 2020 and the Communities Committee 05 November 2020. Work associated with Covid-19 and school recovery has impacted the timeframe. The Committee was advised in October 2020 that this is included in a Community Access to Education Establishments guidance document that addresses benchmarking, which was scheduled to go to the ECS Committee 3 December 2020 and the Communities Committee 17 December 2020. <p>The latest update from the Service is that this will now go to ECS Committee in January 2021, the Communities Committee in February 2021, and Full Council in March 2021. Work associated with Covid-19 and school recovery has impacted the timeframe.</p>

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CROSS SERVICE (continued)

(2017 – Charging Policy– Continued)

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
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Head of Resources and Performance	Services should ensure all charges are subject to review, even where future changes are anticipated (2.2.8 b)	Significant June 2020	<ul style="list-style-type: none"> The Committee was advised in September 2020 that the Service had noted that the Charging Policy & Community Access to Education Establishments guidance document that addresses reviewing charges was scheduled to go to the ECS Committee 08 November 2020 and the Communities Committee 05 November 2020. Work associated with Covid-19 and school recovery has impacted timeframe. The Committee was advised in October 2020 that the Charging Policy & Community Access to Education Establishments guidance document that addresses benchmarking, was scheduled to go to the ECS Committee 3 December 2020 and the Communities Committee 17 December 2020. <p>The latest update from the Service is that this will now go to ECS Committee in January 2021, the Communities Committee in February 2021, and Full Council in March 2021. Work associated with Covid-19 and school recovery has impacted the timeframe.</p>
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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CROSS SERVICE (continued)

2037	Compliance with Procurement Legislation and Regulations	May 2020	32	25	20	5	5 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Strategic Procurement Manager (Category Management)	Commercial and Procurement Shared Services should consider the most appropriate means of ensuring that the Contracts Register is updated with all contract awards and thereafter ensure that the solution is implemented. (2.3.7a)	Significant December 2020	The Service has requested an extension to March 2021 to allow time for development work in respect of the BOrganised contract register system to conclude this action.
Strategic Procurement Manager (Category Management)	Commercial and Procurement Shared Services should determine the most appropriate way of recording and reporting Framework Agreements and call-offs and communicate this to Services. (2.3.7b)	Significant December 2020	The Service has requested an extension to March 2021 to allow time for development work in respect of the BOrganised contract register system to conclude this action.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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CROSS SERVICE (continued)

<i>(2037 – Compliance with Procurement Legislation and Regulations – Continued)</i>			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Strategic Procurement Manager (Category Management)	Commercial and Procurement Shared Services should review the content of the Contracts Register before publishing it (2.3.7c)	Significant December 2020	The Service has requested an extension to March 2021 to allow time for development work in respect of the BOrganised contract register system to conclude this action.
Strategic Procurement Manager (Category Management)	Commercial and Procurement Shared Services should determine the most effective way of providing Services with details of appropriate suppliers and maintain records up to date. (2.3.12)	Significant August 2020	The latest update from the Service is that C&PSS has been working with ICT in Aberdeen City on launch of a new website which will be available for each of our Council clients and will contain up to date guidance / information. Unfortunately, it has not been possible to launch the website by the due date and we are now exploring other options. A realistic amended due date is March 2021.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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CROSS SERVICE (continued)

(2037 – Compliance with Procurement Legislation and Regulations – Continued)

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Support Services Manager	Business Services should ensure that it is reviewing reported retrospective orders on a targeted basis and that evidence of the results is recorded. (2.7.7b)	Significant July 2020	<ul style="list-style-type: none"> The Committee was advised in September that the Service had advised that reports are being produced, and breaches will be investigated and highlighted to the Business Services Leadership Team by the end of September 2020. The Committee was advised in December 2020 this would be concluded in December 2020. <p>Breaches have been reviewed but it was not possible to present a report within this timescale. A report will be presented for action by the end of January 2021. An update was not available from the Service.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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2040	Timesheets and Allowances	May 2020	12	12	10	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
HR Operational Team Leader	HR&OD should update the Working Time Policy and Procedure to ensure that, where breaks are taken but paid, this is covered by the in-work rest break exemption form. (2.4.5)	Significant October 2020	HR&OD has reviewed the guidance and determined that it reflects the requirements. However, to aid consistency in completion of exemption forms additional information will be added to the online form. This will be in place by January 2021.
Team Manager (Governance & Empowerment)	Education and Children's Services should ensure that only those officers with evidenced delegated authority are approving timesheets for payment. (2.5.3a)	Significant October 2020	A process is in place to ensure authorised signatory forms are completed for officers with authority for approving timesheets. Induction procedures are still to be updated to include this action. As with many areas in ECS Covid has had a huge impact on project work, but the QA update is now with the newly developing ECS Team to set up the 2 Microsoft Forms that are central to the process. Next steps are then to share the new tools and process with staff for delivery to start in the new financial year 2021/22. The Service anticipates the QA visits will not start until August due to Covid restrictions on school visits and it will take time to cover the various schools. QA visits by Business Managers will include a check that timesheets are being approved by authorised signatories. An extension has therefore been sought to December 2021. The Internal authorised signatory register is being updated currently in Education to mirror an existing process already in place for Children's Services. The paper record system is being converted to an electronic system.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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BUSINESS SERVICES

1633	Cash Receipting System	March 2016	2	2	1	1	1 Significant
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The position with the overdue recommendation is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance	The Service should implement a solution to current non-compliance at the earliest opportunity (2.5.2)	Significant March 2017	<p>The Committee was advised:</p> <ul style="list-style-type: none"> • in July 2017 that this would be completed by February 2018. • in May 2018 that this would be completed by June 2018. • in September 2018 that this would be completed by December 2018. • in January 2019 that this would be complete by the end of April 2019. • in May 2019 that this would be complete by the end of June 2019. • in September 2019 that this would be complete by the end of September 2019. • in October 2019 that this would be complete by the end of December 2019. • in February 2020 that this would be complete by the end of February 2020. • in May 2020 that this would be complete by the end of August 2020. • In September 2020 that this would be complete by the end of December 2020 • In December 2020 that as we remain closed to the public due to COVID19 and that we do not have staff regularly back in the office we cannot proceed with updating the Chip & Pin handsets required for the P2PE software to meet compliance. This would now be completed by the end of February 2021

			<p>The latest update from the Service is that the upgrade to our chip & pin devices scheduled for February 2021 has been delayed due to the current national lockdown restrictions. Until we can agree dates with Mastercard/Civica and have IT and Service representatives in specific locations with the equipment this work cannot be carried out. The target date should be moved to 31 May 2021 to reflect this.</p>
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
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BUSINESS SERVICES (continued)

1743	Deployment of Microsoft Technology	June 2017	3	3	3	0	NA
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1831	Pensions	January 2018	5	5	4	1	1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance (was HR&OD)	The Service should update the missing information in order to allow for the TSS1 and TSS2 reports to be run and should perform a year end reconciliation (2.8.5)	Important October 2019 (*)	<ul style="list-style-type: none"> The Committee was advised in July 2019 that this would be completed by June 2019. (*) At its meeting in September 2019, the Committee reset the original implementation date from May 2019 to October 2019. The Committee was advised in December 2019 that this would be completed by the end of August 2020 (although this date may change depending upon the Scottish Public Pensions Agency's timeframe). <p>The SPPA advised the Service on 6th October 2020 that the development of their iConnect interface has been delayed and that the current EDM system will continue to be used during this financial year. In recognition of the delay in implementing the new interface, the Service propose that the completion date for part two of recommendation 2.8.5 is revised to March 2021 at which time further guidance may have been issued by the SPPA as to their plans for rolling out the interface. If this delay is to be extended for a significant period then the Service have advised that they will perform a year end reconciliation for 2020/21, with a completion date of July 2021.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1844	Estate Rationalisation	October 2018	5	5	4	1	1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Property and Facilities Management	The Service should ensure that the Surplus Property Policy is updated and approved by Committee (2.1.2.2 a).	Important March 2019	<ul style="list-style-type: none"> The Committee was advised in May 2019 that this would be complete by the end of October 2019. The Committee was advised in December 2019 that this would be complete by the end of February 2020. The Committee was advised in May 2020 that this would be complete by the end of November 2020. <p>The Service has suggested workshops with each Area Committee before a revised policy is drafted to allow Members to shape the revised policy from the outset. The workshops are being timetabled for early in 2021 (delayed due to Covid). The Policy is due to be reviewed every 5 years, which would result in a review by April 2021. It is expected that by the time the workshops are completed, a new Policy drafted, the draft Policy reported to each Area Committee and Business Services Committee, it will be later in 2021 before the new Policy is in place.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1903	Temporary Employee Contracts	July 2018	9	9	8	1	1 Significant
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The position with the overdue recommendation is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance (was HR&OD)	HR&OD should terminate payments to staff where there is no authority to make the payment (2.5.2).	Significant April 2019	<p>The Committee was advised:</p> <ul style="list-style-type: none"> in July 2019 that the Service provided an update to Internal Audit and clarification had been requested by Internal Audit to confirm if the recommendation had been completed. in September 2019 that this would be complete by 1 April 2020. in May 2020 that this would be complete by the end of July 2020. in July 2020 that this would be complete by the end of September 2020 (subject to the ongoing Covid19 situation). in September 2020 that this would be complete by the end of March 2021 <p>The service has advised that due to the ongoing requirement to reallocate resources to Covid-19 tasks, it has not been possible to progress this recommendation. The intention is to recommence work on revising the system and associated processes in the coming months and rollout the new process on a phased basis across services during early 2021. Accordingly, it is planned to fully complete this recommendation by March 2021 (subject to the ongoing Covid19 situation). The risk has already been reduced through a series of automated emails to managers highlighting contracts due to expire. This will be reinforced by extending emails to employees as necessary – which will be implemented in October 2020. System reports to allow Payroll to suspend payments as necessary, and communication with Services regarding the process will be complete by March 2021.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1910	Off Payroll Working (IR35)	September 2019	11	11	11	0	NA
1914	GDPR	February 2019	11	11	11	0	NA

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1918	Capital Plan	March 2019	4	4	2	2	2 Significant
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The position with the overdue recommendation is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Property and Facilities Management	A robust consistent evidence-based prioritisation process should be developed and implemented for capital projects and programmes (2.2.10)	Significant December 2019	<ul style="list-style-type: none"> The Committee was advised in February 2020 that this would be complete by the end of June 2020. The Committee was advised in July 2020 that this would be complete by the end of December 2020. <p>The Priorisation Process was previously approved by Policy & Resources Committee on 11.06.2015, however, it is acknowledged there is a need for an update of that process which will take into consideration the current Council Priorities. Due to competing priorities this work has not been concluded however a revised target date of 30 June 2021.</p>
Head of Property and Facilities Management	The Service should ensure the Capital Plan Group is provided with sufficient information to monitor capital plan expenditure, and its review of this data and agreement to changes are minuted (2.3.2)	Significant September 2019	<ul style="list-style-type: none"> The Committee was advised in December 2019 that this would be complete by the end of February 2020. The Committee was advised in May 2020 that this would be complete by the end of May 2020. The Committee was advised in July 2020 that this would be complete by the end of December 2020. <p>The Capital Plan Group currently receive information from all Services Project/Programme Leads for all lines in the Capital Plan. Service Leads have been instructed on 20.01.2020 to ensure adherence to this recommendation. Furthermore, Project Managers have been reminded to provide the information to enable review of the data to be considered and minuted by the Capital Plan Group. However, it is acknowledged that this has not been fully implemented and will be discussed again at the Capital Plan Group to ensure full implementation by the 31 March 2021.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1925	Prevention of Fraud, Bribery and Corruption	March 2019	7	7	6	1	1 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance	The Service should ensure there are clear channels for members of the public to report concerns regarding fraudulent activity (2.2.6a)	Significant June 2019	<ul style="list-style-type: none"> The Committee was advised in September 2019 that this would be complete by the end of January 2020. The Committee was advised in February 2020 that this would be complete by the end of February 2020. The Committee was advised in May 2020 that this would be complete by the end of July 2020. <p>The Service last advised that it has been agreed in principle that members of the public will be able to report suspicions of fraud through the Council's Feedback Team. Work is being undertaken to develop an appropriate process for reporting allegations and a communications strategy, but this has been delayed due to the impact of COVID-19. A process exists whereby any allegations of fraud received through the feedback team are reported to the Head of Legal and Governance, which is in line with the Disclosure of Information (Whistleblowing) Policy and Procedure. The action should now be completed by December 2020.</p> <p>The Service has since advised that during the current pandemic the focus has been on communicating with residents and businesses on the support available to them. There is a mechanism for residents to report suspected fraud and once the pandemic is over officers will work on a communications plan to increase awareness of this but this will have to be balanced so as to mitigate against referrals that do not fall within the Council's remit to investigate. A revised date for implementation has not been provided. In the interim an extension to May 2021 has been set.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1926	Payroll System	September 2019	17	16	15	1	1 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance (was HR&OD)	Self-service functionality in relation to absence reporting, expense claims and where practicable timesheets should be made available to all employees (with the exception of relief staff and supply teachers) (2.1.9)	Significant March 2020	<p>The Committee was advised</p> <ul style="list-style-type: none"> in May 2020 that this would be complete by the end of July 2020. in July 2020 that on-line mileage and expenses claims are now available across all Services. Absence recording functionality was still to be rolled out across Education and Children's Service and the H&SCP, dates for which were subject to agreement with the Services, taking into account the ongoing demands arising from the pandemic. Online timesheets continue to be utilised within Business Services and lessons learned will inform future development and rollout of functionality, planned for later in this financial year. in September 2020 that it was planned to roll out the absence recording functionality to the H&SCP in October 2020. Further rollout within Education & Children's Services was to be discussed and agreed by the iTrent Steering Group in September, taking into account the demands arising from the ongoing pandemic. In October 2020 that Services continue to face challenges due to Covid19, but it is provisionally planned to roll out functionality to the H&SCP in October and E&CS by December 2020. <p>Alternative electronic means of receiving, passing, checking and processing timesheets have been implemented in response to the challenges for paper-based processing arising from the lockdown. This process is being further reviewed with a view to having the majority of timesheets processed electronically by March 2021.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1928	Risk Management	April 2019	13	13	10	3	1 Significant 2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance (was HR&OD)	The Service should review the Council's risk appetite and set this out in a policy for Council approval (2.1.4)	Significant December 2019	<ul style="list-style-type: none"> The Committee was advised in February 2020 that this would be complete by the end of January 2020. The Committee was advised in May 2020 that this would be complete by the end of August 2020. <p>The latest update from the Service is that due to workload pressures of Covid-19 and significant weather events of recent weeks on the Risk & Resilience Manager's Team this will be delayed until December 2020.</p> <p>The Service has since advised that the Risk Manager will give a presentation at Audit Committee on 4th February on Risk and Resilience.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

<i>(1928 - Risk Management – Continued)</i>			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance (was HR&OD)	Services should be asked to nominate a risk champion. Risk registers and actions should be shared within Services (2.2.1)	Important December 2019	<ul style="list-style-type: none"> The Committee was advised in February 2020 that this would be complete by the end of January 2020. The Committee was advised in May 2020 that this would be complete by the end of August 2020. <p>The latest update from the Service is that due to workload pressures of Covid-19 and significant weather events of recent weeks on the Risk & Resilience Manager's Team this will be delayed until December 2020.</p> <p>The Service has since advised that the Risk Manager will give a presentation at Audit Committee on 4th February on Risk and Resilience.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

<i>(1928 - Risk Management – Continued)</i>				
Chief Officer	Overdue Recommendation	Grading / Due Date	Position	
Head of Finance (was HR&OD)	The Service should standardise formatting of risk registers to ensure consistency of content (2.2.2)	Important December 2019	<ul style="list-style-type: none"> The Committee was advised in February 2020 that this would be complete by the end of April 2020. The Committee was advised in May 2020 that this would be complete by the end of July 2020. <p>The latest update from the Service is that due to workload pressures of Covid-19 and significant weather events of recent weeks on the Risk & Resilience Manager's Team this will be delayed until December 2020.</p> <p>The Service has since advised that work is ongoing on this, but it has to be fit in around the emergency response work associated with COVID-19. It is therefore not possible to give a date at this time.</p>	

1932	Data Security in a Cloud-Based Environment	January 2020	7	6	6	0	NA
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1935	Workforce Planning	January 2020	10	8	7	1	1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Legal & People (was HR&OD)	Worksmart guidance should be reviewed and updated (2.1.17)	Important March 2020	<ul style="list-style-type: none"> The Committee was advised in May 2020 that this would be complete by the end of July 2020. The Committee was advised in July 2020 that this would be complete by the end of April 2021.

1938	Approved Budget Savings	June 2019	7	7	5	2	2 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance	Finance should support Services to ensure a consistent approach to approval and inclusion within the Budget of savings proposals covered by the Council's Charging Policy (2.3.19)	Important September 2019	<ul style="list-style-type: none"> The Committee was advised in December 2019 that the outcome of a review would be reported to the Budget Strategy Group by the end of January 2020 and that any changes will then require Senior Leadership and Committee approval. The Committee was advised in May 2020 that this would be complete by the end of March 2021. <p>Charging will be part of the 21/22 MTFS process and as such will follow the MTFS timetable agreed by SLT and Council.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

<i>(1938 – Approved Budget Savings – continued)</i>			
Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance	The Service should ensure that the current protocol for the use of virements and variance notes in the monitoring is clarified in Budget Monitoring Procedures (2.3.21)	Important April 2020	<ul style="list-style-type: none"> The Committee was advised in July 2020 that Internal Audit was awaiting an update from the Service. The Committee was advised in September that the use of virements had been addressed, and Finance was looking at developing an online variance analysis process whereby every budget holder would be required to comment on variances in the budgets that they are responsible for, this would feed into the live PowerBi reports, much akin to comments in spreadsheets. This was currently being trialled with the IJB, and the results of this trial will be considered for rolling out to other areas by December 2020. <p>The latest update from Finance is that there is a considerable amount of time required to build the model to make it intuitive. There will also be a need for significant training to ensure that the process is effective. The roll out will commence in April 2021.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1941	Innovate Aberdeenshire	March 2020	10	3	3	0	0
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1944	Developer Obligations	September 2019	7	7	6	1	1 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Principal Developer Obligations Officer	The Service should periodically reconcile its records with the ledger system. (2.4.8)	Significant December 2020	The Service has advised that due to staffing issues, and the impact of Covid on Finance Teams' workload, this will be delayed until July 2021

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

1950	Travel & Subsistence	July 2019	20	20	18	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Director of Business Services	The Office Space Strategy Working Group will consider and advise SLT when the Work Smart policy and travel and subsistence guidance are confirmed to be aligned (2.3.15 d)	Significant March 2020	<ul style="list-style-type: none"> The Committee was advised in May 2020 that this would be complete by the end of July 2020. The Committee was advised in September 2020 that a report was due to be submitted to SLT in September to consider temporary cessation of the excess commute mileage deduction for those employees required to work from home due to the pandemic, and to consider how the four outstanding Internal Audit recommendations relating to this provision should be progressed. <p>SLT agreed to a temporary cessation of the excess commute deduction, subject to regular review in line with the Scottish Government's review of the lockdown exit strategy. Updated guidance has been issued in the interim, and will be subject to further review by December 2020.</p> <p>Business Services has since advised that a report on the Excess Commute provisions was discussed and agreed at SLT in January 2021. This indicates that data on home / multi-base working arrangements can be recorded on the HR / Payroll system, to provide more accurate data and inform the Office Space Strategy as it continues to evolve in a post Covid-19 landscape and allow the Work Smart policy and travel & subsistence guidance to be aligned. This remains under discussion with the Service.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

(1950 – Travel and Subsistence – Continued)

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance (was HR&OD)	HR&OD should ensure that permission to authorise claims in Employee Self Service reflects the authority delegated by Service Directors (2.12.4)	Significant March 2020	<ul style="list-style-type: none"> The Committee was advised in May 2020 that this would be complete by the end of July 2020. The Committee was advised in July 2020 that this would be complete by the end of October 2020. <p>The Service has advised that online claims principally relate to mileage expenses and timesheets. In response to the pandemic, mileage claims do not currently require authorisation by the line manager while the timesheet functionality is being piloted within Business Services. Consequently, the risks of not completing this recommendation are considered to be relatively low at this time. However, it is recognised that as more self-service functionality is rolled out over the coming months it will be necessary to ensure that claims are being appropriately authorised. Discussions are ongoing with colleagues in Finance regarding the levels of authorisation applicable to posts and once this exercise is completed the outputs will be held against the relevant posts within the HR/Payroll system. This will make it possible to check that all online claims have been correctly authorised. It is planned to complete this work by 31 March 2021, which aligns with the rollout of the outstanding self-service functionality.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

2008	Treasury Management	November 2019	7	7	5	2	2 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Head of Finance	The Service should ensure that the Treasury Management Strategy is approved by Committee before the beginning of the financial year to which it relates. (NB 20/21 strategy report due to Business Services 27.02.20 but could be impacted by Budget Setting) (2.1.4)	Significant February 2020	<ul style="list-style-type: none"> The Committee was advised in May 2020 that this would be complete by the end of December 2020. <p>Finance has stated that the treasury management strategy will be driven by the capital strategy, the asset management strategy and the approved capital budget, until this is determined it is difficult to determine the treasury strategy. Therefore it will either accompany the budget and be approved through Council or approved by Business Services Committee after the budget setting process in March or April 2021.</p>
Head of Finance	The Treasury Management Strategy document should adopt the full wording of section 6 of the CIPFA Code on Treasury Management (2.1.6)	Significant February 2020	<ul style="list-style-type: none"> The Committee was advised in May 2020 that this would be complete by the end of December 2020. <p>Finance has stated that the treasury management strategy will be driven by the capital strategy, the asset management strategy and the approved capital budget, until this is determined it is difficult to determine the treasury strategy. Therefore it will either accompany the budget and be approved through Council or approved by Business Services Committee after the budget setting process in March or April 2021.</p>

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

2012	Learning & Development Spend	September 2020	11	6	6	0	N/A
2016	Consultants	May 2020	5	5	3	2	2 Significant

The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Finance	Finance, in conjunction with Services, should agree a definition of what constitutes Consultants and Consultancy, then ensure it is shared and applied by all Services. (2.2.4)	Significant December 2020	The Service has since advised that this was to be addressed through the Procurement Approval Review Group, which has been suspended during the duration of the pandemic. This work was being led jointly by Finance and Legal. Officers in Legal and Finance are currently working on a definition for consultants to provide clarity to officers on what is meant by this term for inclusion in the Glossary in Part 4 of the Scheme of Governance. Consultation has commenced, to be concluded in April 2021.
Finance	Finance should support Services to select the correct and most appropriate subjective code when placing orders and processing payments. (2.3.4)	Significant December 2020	The Service has since stated that financial coding information has been available to services since the roll out of Power BI reports in 2020/21 to which they have access and failing that finance can provide advice upon request. This action can be concluded once the definition is made clear as per the above recommendation 2.2.4. Consultation has commenced, to be concluded in April 2021.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

2018	Business Rates	November 2019	3	3	2	1	1 Significant
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Principal Revenues Officer	The Service should bring any accounts with unsupported reliefs up to date. (2.8.6a)	Significant October 2020	The review of all reliefs is part of a rolling programme, which this year has been affected by Covid-19 and which saw the review programme suspended. It has recently been restarted. This will result in up-to-date applications (review forms) being completed for a range of relief types being reviewed and thus will remedy the issue of specific cases with a lack of supported documentation. Due to the delay, time of year, and annual billing testing to complete over the next few months this will now be complete by June 2021.

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

2021	Creditors System	March 2020	8	8	8	0	NA
2027	Accident and Incident Reporting	September 2020	13	4	6 (including 2 not yet due)	0	N/A
2034	Licensing Income	May 2020	8	8	8	0	NA
2035	Unlicensed & Unauthorised Software	July 2020	2	1	1	0	N/A
2038	Industrial & Commercial Premises Rental Income	August 2020	16	16	16	0	NA

Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

BUSINESS SERVICES (continued)

2042	Revenues & Benefits System	August 2020	12	8	7	1	1 Significant
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The position with the overdue recommendation is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Finance	The Ops Support Team should require all non-employees to sign a Council Confidentiality Agreement prior to granting access to Northgate. (2.3.16)	Significant October 2020	Progress is being made in developing / updating and implementing the relevant agreements in conjunction with relevant parties. An extension to the end of March 2021 is required due to annual billing testing in December and January and actual billing in February along with possible changes to legislation for Business Rates.

2111	Energy Costs	January 2021	6	2	2	2	NA
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

HEALTH & SOCIAL CARE PARTNERSHIP

1930	National Care Home Contract	March 2019	9	9	9	0	NA
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Report Number	Report Title	Date Issued	Number of Recommendations				Grading of overdue recommendations
			Agreed in Report	Due for implementation by 31.12.20	Confirmed Implemented by Service	Not implemented by original due date	

HEALTH & SOCIAL CARE PARTNERSHIP (continued)

1942	Very Sheltered Housing	May 2019	21	21	14	7	6 Significant 1 Important
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The position with the overdue recommendations is as follows:

Chief Officer	Overdue Recommendation	Grading / Due Date	Position
Chief Officer IJB	The Service should ensure that a standard set of procedures is developed and made available to all staff / establishments (1.6.3)	Significant May 2020	<ul style="list-style-type: none"> The Committee was advised in July 2020 that this would be complete by the end of July 2020. The Committee was advised in September 2020 that this would be complete by the end of December 2020. <p>Guidance has been prepared but requires further consolidation with other sources, as a result, it will not be complete until the end of February 2021</p>
Chief Officer IJB	The Service should review rates for and administration of guestroom bookings with a view to standardising and simplifying the process (1.7.4)	Significant May 2020	<ul style="list-style-type: none"> The Committee was advised in July 2020 that these would be complete by the end of July 2020. <p>Further work is required and the Service now anticipates this being concluded by February 2021.</p>
Chief Officer IJB	The Service should review the administration of amenity funds with a view to standardising the process (1.8.5)	Significant May 2020	<ul style="list-style-type: none"> The Committee was advised in September 2020 that this would be complete by the end of December 2020. <p>Guidance has been prepared but requires further consolidation with other sources, as a result, it will not be complete until the end of February 2021</p>

