

Item: 4

Monitoring and Audit Committee: 13 November 2025.

Internal Audit Actions – Progress Update.

Report by Chief Internal Auditor.

1. Overview

- 1.1. The Global Internal Audit Standards in the UK Public Sector require the Chief Internal Auditor to monitor and ensure that management actions have been effectively implemented or that senior management have accepted the risk of not taking action. Progress with actions is monitored through the Council's performance management system, Ideagen Risk Management.
- 1.2. The Internal Audit Action Progress Report, attached as Appendix 1 to this report, provides an update on progress with implementing internal audit actions.
- 1.3. The table on Page 2 of Appendix 1 gives an overview of the actions which are currently on the Ideagen system. On Page 3 there is a further breakdown which gives an indication of which audits the actions are associated with.
- 1.4. Annex 1 of the Appendix is an extract of the exception report from the Ideagen system which gives details of the actions and the latest updates on progress.

2. Recommendations

- 2.1. It is recommended that members of the Committee:
 - i. Scrutinise progress made, to date, in completing the Internal Audit actions, as detailed in Appendix 1 to this report, in order to obtain assurance that issues found during internal audits are being actioned and followed up.

For Further Information please contact:

Andrew Paterson, Chief Internal Auditor, Extension 2107, email
andrew.paterson@orkney.gov.uk.

Implications of Report

1. **Financial:** None directly related to the recommendations in this report.
2. **Legal:** None directly related to the recommendations in this report.

3. **Corporate Governance:** In terms of the Scheme of Administration, consideration of Internal Audit findings and recommendations, and review of actions taken on recommendations made, are referred functions of the Monitoring and Audit Committee.
4. **Human Resources:** None directly related to the recommendations in this report.
5. **Equalities:** An Equality Impact Assessment is not required in respect of Internal Audit Reporting.
6. **Island Communities Impact:** An Island Communities Impact Assessment is not required in respect of Internal Audit Reporting.
7. **Links to Council Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:
 - ☐ Growing our economy.
 - ☐ Strengthening our Communities.
 - ☐ Developing our Infrastructure.
 - ☐ Transforming our Council.
8. **Links to Local Outcomes Improvement Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Local Outcomes Improvement Plan priorities:
 - ☐ Cost of Living.
 - ☐ Sustainable Development.
 - ☐ Local Equality.
 - ☐ Improving Population Health.
9. **Environmental and Climate Risk:** None directly related to the recommendations in this report.
10. **Risk:** Internal Audit evaluates the effectiveness, and contributes to the improvement, of the risk management processes.
11. **Procurement:** None directly related to the recommendations in this report.
12. **Health and Safety:** None directly related to the recommendations in this report.
13. **Property and Assets:** None directly related to the recommendations in this report.
14. **Information Technology:** None directly related to the recommendations in this report.
15. **Cost of Living:** None directly related to the recommendations in this report.

List of Background Papers

Global Internal Audit Standards in the UK Public Sector

Appendix

Appendix 1: Internal Audit Action Progress Report.



Internal Audit

Internal Audit Action Progress Report

Draft issue date: 21 October 2025

Final issue date: 3 November 2025

Distribution list:	Director of Enterprise and Resources Director of Infrastructure and Organisational Development Director of Education, Communities and Housing Chief Officer, Orkney Health and Social Care Partnership
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Executive Summary

The Global Internal Audit Standards in the UK Public Sector require the Chief Internal Auditor to monitor and ensure that management actions have been effectively implemented or that senior management have accepted the risk of not taking action.

The Council's performance and risk management system, Ideagen Risk Management, is used to monitor the implementation of agreed internal audit actions.

When internal audit reports have been finalised, the actions are uploaded to Ideagen and the officers responsible for implementing the actions are then required to provide updates on progress. The status of all recommendations is reported quarterly to the Corporate Leadership Team.

This report provides an update on progress with implementing the actions and highlights any actions which are overdue for an update or have not been implemented by the agreed date.

To assist with the monitoring of actions, a traffic light system on Ideagen classifies the performance of each action as follows:

- Blue: the agreed action has been progressed to completion.
- Green: the agreed action is likely to meet or exceed its target.
- Amber: the agreed action is experiencing minor underperformance, with a low risk of failure to meet its target.
- Red: the agreed action is experiencing significant underperformance, with a medium to high risk of failure to meet its target.

The system also highlights actions which are overdue for update. The table below details the number of internal audit actions on Ideagen for each of the categories.

Red	Amber	Green	Blue	Total no of Actions	Update Overdue
50	0	20	70	140	29

Introduction

Progress with internal audit actions is monitored through the Council's performance management system Ideagen Risk Management. The system sends out automated email reminders to officers responsible for updating each action at the end of each reporting period. Where no update has been made for an action for a particular reporting period, this is noted on the system.

Once an action has been marked as complete on the system, Internal Audit will review the evidence to support the effective implementation of that action and once satisfied the action will be deactivated on the system.

Actions Overview

The table below gives an overview of the number of actions by Directorate. To give some perspective to the figures presented in the table, there has been a total of 379 internal audit actions added to the performance management system over the last five financial years, of these 309 or 81% have been completed.

Directorate	Red	Amber	Green	Blue	Total
Infrastructure and Organisational Development	4		8	8	20
Enterprise and Resources	10		2	10	22
Education, Communities and Housing	26		7	17	50
Orkney Health and Social Care Partnership	6		1	20	27
Integration Joint Board	4		2	10	16
Corporate Leadership Team				5	5
Totals	50		20	70	140

Actions Breakdown

The table on the next page shows a further breakdown to provide an indication of which audits the actions are associated with and when the audits were performed. Annex 1 is an extract from the Ideagen system which gives more detail on the individual actions, owners and target dates as well as the latest update provided.

Year	Audit	Responsibility	Number of Actions			
			Red	Amber	Green	No Update
2017/18	Housing Rents	ER	1			
2021/22	Budget Monitoring Process	ER	1		1	
	Lifestyles Service	ER	1			
	Rent Arrears	ECH	1			
2022/23	Corporate Governance & Risk Management	IOD	1			
	Housing Rents	ECH	1			
2023/24	Direct Payments	OHASCP	1			
	IJB Internal Communications	IJB	2			
	IT Operations	IOD	1		1	
	Kirkwall Grammar School	ECH	9			9
	Orkney College Business Units	ECH	1			1
	Scapa Flow Museum	ECH			1	
	Sundry Debtors	ER	1			
2024/25	Council Tax	ER	5			
	Evie Community School	ECH	4			4
	Firth Primary School	ECH	2			2
	Glaithness Primary School	ECH	1			1
	IJB Financial Planning	IJB	2		2	
	Insurance	ER	1			
	OHAC Payment Processes	OHASCP	5		1	
	Pension Investment	ER			1	
	Roads Services	IOD	1			
	Sanday Community School	ECH	1			1
	Sickness Absence Management	IOD	1		7	
	UHI Orkney Credits Audit	ECH	4			4
2025/26	Pickaquoy Centre Trust SLA	ECH	2		6	7
		Totals	50	0	20	29


Glossary

CLT	Corporate Leadership Team
ECH	Education, Communities and Housing
ER	Enterprise and Resources
IOD	Infrastructure and Organisational Development
OHASCP	Orkney Health and Social Care Partnership
IJB	Integration Joint Board


Annex 1

Internal Audit Exception Report – Actions assessed as ‘Red’ at 3 November 2025


ECH 2021/22 IA of Rent Arrears


Title	Description	Audit Recommendation	BRAG	Target Date
System Enhancements	Agreed. The Council’s software suppliers have been contracted to provide enhancements with an 18-month time frame for completion. Further work to be done internally to look at the automatic production of reports, letters and the diary function.	The procurement exercise currently being undertaken to enhance the system capabilities should be progressed to completion at the earliest opportunity to ensure the system is as automated and efficient as possible to aid with the collection of rent arrears. This would include looking at the possibility of the automatic production of reports and arrears letters and a diary function to keep track of the stages of the rent arrears process.	RED 	30-Apr-2023
Lead	Comment			
Head of Community Learning, Leisure & Housing	<p>There have been significant delays due to a number of different issues. These include more than one upgrade to our Housing Management system which required significant testing by Housing Officers prior to any upgrade to the live system.</p> <p>There have been staffing shortages over this time period which have impacted on this particular area of work being taken forward.</p> <p>We now have additional project management and system development support to take forward these changes and we have a plan to carry out the work with the support of the software supplier that will include carrying out the system upgrades required, data migration, implementing automatic allocation of rent payments, additional modules to enhance our capability to produce statutory reports, development of rent arrears management automation, and automated letter generation. The estimated timescale for development is by the end of Quarter 1 2026/27. Further developments including implementation of direct debit as a payment method and online letting and allocation will be delivered in 2026/27.</p>			

ECH 2022/23 IA of Housing Rents


Title	Description	Audit Recommendation	BRAG	Target Date
Former Tenant Arrears	This has now been considered and a process of reviewing Former Tenant Arrears has been put in place in July and January annually. First review in September 2023 as a one off prior to these being implemented.	The Council should consider whether the provision it makes against tenant arrears is adequate in covering potential and actual bad debt.	RED	 31-Oct-2023
Lead	Comment			
Head of Community Learning, Leisure & Housing	I fully agree with the above response			

ECH 2022/23 IA of Kirkwall Grammar School


Title	Description	Audit Recommendation	BRAG	Target Date
Risk Assessment Database	Database devised and monitoring added to Quality Assurance calendar.	Risk assessments should be completed and documented, with an annual review process in place and be updated where necessary. Staff should also undertake appropriate training prior to undertaking risk assessments.	RED	 01-Oct-2025
Lead	Comment			
Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.			

Title	Description	Audit Recommendation	BRAG	Target Date
Review of Risk Assessments	All risk assessments reviewed annually with Principal Teachers (FR to oversee the process as the appropriately trained person.)	Risk assessments should be completed and documented, with an annual review process in place and be updated where necessary. Staff should also undertake appropriate training prior to undertaking risk assessments.	RED	 01-Oct-2025


Lead	Comment
Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.

Title	Description	Audit Recommendation	BRAG	Target Date
School Trip Risk Assessments	Review of school trips procedures to ensure safeguarding and risk assessment information is fully incorporated in planning.	Risk assessments should be completed and documented, with an annual review process in place and be updated where necessary. Staff should also undertake appropriate training prior to undertaking risk assessments.	RED	 01-Oct-2025

Lead	Comment
Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.

Title	Description	Audit Recommendation	BRAG	Target Date
Visitor Sign In System	Investigation of electronic sign in system. Whilst this is in progress, review of sign in/out procedures with admin team.	Investigation of electronic sign in system. Whilst this is in progress, review of sign in/out procedures with admin team.	RED	 01-Oct-2025

Lead	Comment
Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.

Title	Description	Audit Recommendation	BRAG	Target Date
Security Review	Security review to take place with community colleagues, theatre team and key school staff. Where areas cannot be kept secure, risk assessment undertaken about items left out.	A full security review should be undertaken by the Head Teacher to address the findings identified in paragraphs 2.5 to 2.7 above.	RED	 01-Oct-2025

Lead	Comment
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Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.
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Title	Description	Audit Recommendation	BRAG	Target Date
Policies and Procedures Review	A central record will be created which is accessible within and outwith the building. This will include information on review dates and responsible person. Review dates to be added to the Quality Assurance calendar Updated version of the school handbook has been uploaded to the website. Review of this will be added to the Quality Assurance calendar.	A system of review including a review of roles and responsibilities should be introduced to ensure all policies and procedures are reviewed and updated where required on a periodic basis, with a central record held to support this	RED	01-Oct-2025
Lead	Comment			
Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.			


Title	Description	Audit Recommendation	BRAG	Target Date
Emergency/Continuity Planning	Review of Directorate level plan with Stromness Academy, Papdale Primary and Papdale Halls of Residence colleagues.	Review of Directorate level plan with Stromness Academy, Papdale Primary and Papdale Halls of Residence colleagues.	RED	01-Oct-2025
Lead	Comment			
Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.			

Title	Description	Audit Recommendation	BRAG	Target Date
Business Continuity Plan	Kirkwall Grammar School Business Continuity plan to be created and shared with	Kirkwall Grammar School Business Continuity plan to be created and shared with staff (in	RED	01-Oct-2025

	staff (in central database). Review of plan to be added to Quality Assurance calendar.	central database). Review of plan to be added to Quality Assurance calendar.			
Lead	Comment				
Head of Education	By agreement with Audit Dept, completion date for KGS audit actions has been extended to 1/10/25; actions will be addressed by the newly appointed Head Teacher and Business Manager prior to a return audit visit.				


Title	Description	Audit Recommendation	BRAG		Target Date
Supply Cover	Review to be undertaken including consideration of full use of SEEMIS	A review of the process for arranging supply cover should be undertaken with a view to streamlining the process and ensuring that there is one system in place which is accessible to all staff responsible for arranging supply cover.	RED		04-Jul-2025
Lead	Comment				
Head of Education	No update received for reporting period ending 31 December 2024				


ECH 2023/24 IA of Orkney College Business Units


Title	Description	Audit Recommendation	BRAG	Target Date
Business Plans & Risk Registers	The Institutes should draw up both a business plan, and a formal risk register which should address issues such as succession planning and should be aligned with objectives from the business plan. This should be regularly updated, and reviewed with senior management of the College. This should feed into the Orkney College Risk Register, which should be reviewed at least annually by the EL&H Committee to ensure that it remains an active, responsive	Updated after Follow Up Audit: This is now intended to be addressed as part of the UHI Orkney Response Plan which will be presented to ELH Committee. The Institute should draw up both a business plan, and a formal risk register which should address issues such as succession planning and should be aligned with objectives from the business plan. This should be regularly updated, and reviewed with senior management of the College. This should feed into the Orkney College Risk Register, which	RED	 30-Jun-2025


	document addressing the latest position of the College.	should be reviewed at least annually by the EL&H Committee to ensure that it remains an active, responsive document addressing the latest position of the College.			
Lead	Comment				
UHI Orkney College Principal	<p>UHI Orkney has restructured their finances so that the units that were listed as 'Business Units' are now reported as cost centres under the main college function. This means that they are longer Business Plans or Risk Registers, but be subsumed into the Business Plans and Risk Registers of the College as a whole. We have developed a three year Business Plan for the College, which has been approved by ELH and ratified by the full Council. We are in the process of updating the Risk Register for the Council overall, which we will come back to, once the College is open again. The plan is that once this is done, we will close these items.</p> <p>Going forward, the same regular and robust cycle of planning and managing risks that applies to every cost centre in the College is being undertaken with the Research Institutes on an annual basis</p>				

ECH 2024/25 IA of Evie Community School

Title	Description	Audit Recommendation	BRAG		Target Date
Asset Management	The photo of the space makes sense rather than all items having code stickers. This is a straightforward fix which is appreciated	As there are no assets worth over £5000 at the school, photos of the rooms within the school should be taken to evidence non-IT assets in line with updated asset management guidance. These photos should be updated yearly or where there are significant changes made. For IT assets, a separate inventory should be created and updated yearly or where there are significant changes made.	RED		04-Jul-2025
Lead	Comment				
Head of Education	No update received.				


Title	Description	Audit Recommendation	BRAG		Target Date
Mandatory Training	Staff will be reminded again and given protected time to do iLearn courses if necessary.	All staff indicated as overdue should undertake the mandatory iLearn course(s) as soon as possible.	RED		31-May-2025
Lead	Comment				
Head of Education	There has been a significant improvement in the completion of iLearn at Evie school through the more proactive actions of the HT. Almost all staff are now fully up to date with their training. There is one member of staff who requires to complete some outstanding iLearn modules but the HT is currently addressing this with the Service Manager (Primary Education) and a clear plan is in place to address this.				


Title	Description	Audit Recommendation	BRAG		Target Date
School Fund Account	This can be easily done at the end of each month with admin and Head Teacher. The school will find a person to do an external audit.	To ensure segregation of duties is evidenced, when monthly reconciliation of the school fund account has been completed, the Head Teacher should initial or sign and date to indicate this has been completed. The school fund accounts should also be audited on a yearly basis by an external person	RED		04-Jul-2025
Lead	Comment				
Head of Education	No update received.				

Title	Description	Audit Recommendation	BRAG		Target Date
Supply Teacher Timesheets	Head Teacher, Principal Teacher and admin will check this process and make sure the forms are completed accurately.	All staff responsible for authorising timesheets should use the establishment guidance for supply teacher timesheets as a reference to ensure that all required information is completed accurately prior to submission. Every effort should be made to ensure that	RED		04-Jul-2025


		timesheets are completed and submitted by these dates to avoid a delay in payment to the employee.			
Lead	Comment				
Head of Education	No update received.				

ECH 2024/25 IA of Firth Primary School


Title	Description	Audit Recommendation	BRAG		Target Date
School Fund Reconciliation	This can easily be done at the end of each month with admin and Head Teacher.	To ensure segregation of duties is evidenced, when the school fund reconciliation has been completed, the Head Teacher should initial or sign and date to indicate this has been completed.	RED		04-Jul-2025
Lead	Comment				
Head of Education	No update received.				

Title	Description	Audit Recommendation	BRAG		Target Date
Supply Teacher Timesheets	Head Teacher, Principal Teacher and admin will check this process and make sure the forms are completed accurately	All staff responsible for authorising timesheets should use the establishment guidance for supply teacher timesheets as a reference to ensure that all required information is completed accurately prior to submission. Every effort should be made to ensure that timesheets are submitted by these dates to avoid a delay in payment to the employee.	RED		04-Jul-2025
Lead	Comment				
Head of Education	No update received.				


ECH 2024/25 IA of Glaitness Primary School

Title	Description	Audit Recommendation	BRAG	Target Date
Policy Review	The website will be reviewed annually at same time as updating of policies, procedures and risk assessments. Website content will be monitored and updated as required.	An annual review of website content should be undertaken to ensure that policies and information being shared are up-to-date as part of the wider system of review already in place at the school. Any policies, procedures or risk assessments that require updating should be reviewed as soon as possible.	RED	 31-Aug-2025
Lead	Comment			
Head of Education	No update received.			


ECH 2024/25 IA of Sanday Community School

Title	Description	Audit Recommendation	BRAG	Target Date
Community School Handbook	A wider review of community schools is currently being undertaken, which will include an update of the Community School Handbook	The Community School Handbook should be progressed to completion with relevant links to policies and procedures as required.	RED	 31-Aug-2025
Lead	Comment			
Head of Community Learning, Leisure & Housing	Full review of Community Schools is underway, including the legal operational agreement, levies and handbook.			


ECH 2024/25 IA of UHI Orkney College Credits

Title	Description	Audit Recommendation	BRAG	Target Date
ICDL Courses	Noting that the ICDL delivery model may change for 24/25, we will undertake to conduct a review of credits for ICDL students prior to the preparation of the FES return.	We recommend that in future the latest position in respect of funding and modules completed for students on ICDL courses be reviewed prior to the production of the Further Education Statistics (FES) reports.	RED	 31-Aug-2025

Lead	Comment
UHI Orkney College Principal	No update received.

Title	Description	Audit Recommendation	BRAG	Target Date
Short Summer Courses	As a general response to this issue we will highlight to Registry staff the importance of verifying the academic year prior to enrolment of students, particularly during the summer period as we transition between academic years. We will also undertake to conduct a review of course start and end dates.	We recommend that the position in respect of 'summer' short courses be reviewed prior to the production of the FES reports	RED	 31-Aug-2025

Lead	Comment
UHI Orkney College Principal	No update received.

Title	Description	Audit Recommendation	BRAG	Target Date
Fee Waivers	As noted within the report, Registry and Finance staff already meet to review fees including the allocation of fee waivers. We will undertake to review fee waivers in more detail within the existing process.	We recommend that the funding status of students who are initially classed as fee waivers, but are not part of the group receiving automatic fee waivers should be reviewed prior to the production of the FES report.	RED	 31-Aug-2025


Lead	Comment
UHI Orkney College Principal	No update received.

Title	Description	Audit Recommendation	BRAG	Target Date
Discretionary Funding	<p>Since the claim that was investigated was made the process and guidance associated with the discretionary award has changed. The senior management team will review the revised paperwork to ensure that the new process meets recommendations 4i and 4iii and amend if necessary.</p> <p>We will change the procedure for authorisation to ensure that any payments are authorised by a different member of the senior management team.</p>	<p>In respect of applications for discretionary funding we recommend the following:</p> <p>We recommend that the internal consistency of the original claim document and supporting evidence should be closely checked, to validate the accuracy of the claim form.</p> <p>We recommend that approval of the grant and authorisation of payment via Integra are undertaken separately by the Finance Manager and another member of senior management team.</p> <p>We recommend that the wording around the use of the funds awarded within the UHI Orkney application form and notes be amended to more clearly reflect the SFC guidance.</p>	RED	31-Aug-2025
Lead	Comment			
UHI Orkney College Principal	No update received.			


ECH 2024/25 IA of Pickaquoy Centre Trust Service Agreement

Title	Description	Audit Recommendation	BRAG	Target Date
Communication Structure	PCT will work with OIC to ensure a consistent communication structure is agreed and detailed in the next Service Agreement.	To strengthen the existing partnership and ensure a consistent communication structure, we recommend that the next service agreement requires that all formal communication between the Pickaquoy Centre Trust and Orkney Islands Council be directed through the nominated Council Officer.	RED	31-Aug-2025

Lead	Comment				
Director of ECH	No update received.				


Title	Description	Audit Recommendation	BRAG		Target Date
Maintenance Log	This internal PCT document will be developed and shared on a monthly basis to work in tandem with the OIC systems (Concerto and SIP Reporting) already in place. Distilled information will be added to the PCT Monthly Management Report to give an overview. (this will develop over time within said report to meet the needs of all parties)	We recommend that the maintenance log is kept up-to-date to reflect the status of repairs and maintenance works. We also recommend that the inclusion of the number of works outstanding recorded in the maintenance log and their corresponding rating in the monthly management report is considered. This would provide an additional means of communicating progress on actions outstanding relating to repairs and maintenance.	RED		31-Aug-2025
Lead	Comment				
Director of ECH	No update received.				

ER 2017/18 IA of Housing Rents


Title	Description	Audit Recommendation	BRAG		Target Date
Direct debits	The implementation of direct debits has been a long standing ambition of the Revenues Team. The Revenues Manager has been working towards the introduction of direct debits for some time. Progress is dependent however on availability of sufficient resources to perform system updates and subsequently support a test environment prior to going live.	01 - Consideration should be given to implementing direct debit payments for housing rent to increase efficiency and allow better control of income due to the Council.	RED		31-Dec-2024
Lead	Comment				

Director of ER	Work is progressing on the upgrades necessary to the NEC Housing systems, which will allow the Direct Debit system to connect to NEC Housing and payment of rents by Direct Debit. The expected timescale is quarter 1 of 2026/27.
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ER 2021/22 IA of Budget Monitoring Process

Title	Description	Audit Recommendation	BRAG	Target Date
Utilising Integra to monitor capital expenditure	Using Integra to monitor capital expenditure was previously agreed within Finance but not implemented due to resource limitations.	Consideration should be given to whether Integra could be utilised effectively as a tool for monitoring capital expenditure.	RED	 31-Mar-2023
Lead	Comment			
Director of ER	The IT development team in Finance are working on a project with the Corporate Finance team to ensure capital budgets are added to Integra Centros during 2025. This planned action has been held up but is still anticipated to be complete in financial year 2025/26.			

ER 2021/22 IA of Lifestyles Service


Title	Description	Audit Recommendation	BRAG	Target Date
VAT manual	A VAT manual will be prepared and issued.	An OIC VAT Manual should be issued that provides basic guidance on VAT and outlines the actions which require to be taken by Council staff to ensure that the Council complies with VAT legislation.	RED	 30-Sep-2023
Lead	Comment			
Director of ER	Draft manual currently being reviewed by Price Waterhouse Cooper prior to circulation.			

ER 2023/24 IA of Sundry Debtors


Title	Description	Audit Recommendation	BRAG	Target Date
Corporate Debt Policy	Agreed, work is underway to draft the Policy.	It is recommended that the Corporate Debt Policy is finalised and put in place at the earliest practicable opportunity.	RED	 31-Mar-2025

Lead	Comment
Director of ER	The Council's Financial Regulations, approved in July 2024, contain provisions related to income collection, debt recovery, and write-offs. Specifically, Section 15 outlines the responsibilities and procedures for managing debts owed to the Council. These regulations are designed to ensure that all methods of recovery are exhausted before debts are considered for write-off, with the Head of Finance responsible for authorising such actions. Given this, work on a Corporate Debt Policy has been put on hold due to competing priorities but a plan to progress work on a Corporate Debt Policy will be made with a target date of 31 March 2026.

ER 2024/25 IA of Council Tax


Title	Description	Audit Recommendation	BRAG	Target Date
Action Plan	An action plan will be prepared to help achieve the desired outcome of reducing the average time taken to process liability updates in relation to Council Tax.	A structured plan with targets and timescales should be put in place to address the increase in turnaround times.	RED	 30-Apr-2025


Lead	Comment
Head of Finance	We recruited two new members into the Revenues Team, however, due to other career opportunities both these new recruits have subsequently handed in their notice. We have been able to re-recruit to the full time position and the new member of the team starts in late October, with a plan in place to readvertise the vacant part time position. Once we have these team members in place we will be able to prepare a new action plan.


Title	Description	Audit Recommendation	BRAG	Target Date
Electronic Doc Management	Software system needs updated for the new Financial Year. Once complete, an assessment will be undertaken on how the Team can use the Electronic Document Management System (EDMS) for day-to-day processes.	The available electronic document management system should be adopted for Council Tax records.	RED	 30-Jun-2025

Lead	Comment
Head of Finance	Software updates are in progress and due to be completed in the Test system in late October 2025. The Service Manager and Systems and Support Officer are planning the checking process and file scanning/upload to the Electronic Document


	Management System, and have a target to complete this work by 31 March 2026. The timescale is dependent on successful recruitment to vacant posts affecting how much resource is available to carry this out.
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Title	Description	Audit Recommendation	BRAG	Target Date
Confirmation Letters	The guidance will be updated to reflect that confirmation can be sent by email. The Council Tax Bill shows exemptions and discounts and the period they cover which we consider sufficient confirmation in writing. Where a more complex set of discounts have been applied, we will send a letter	Confirmation letters in respect of discounts and exemptions should be issued by letter in line with current guidance, or the guidance updated to reflect confirmation by email. Confirmation by phone should be followed up by confirmation in writing, with copies being added to the relevant file.	RED	 01-Apr-2025
Lead	Comment			
Head of Finance	Due to further changes outwith our control in the Revenues Team completion of this action will now be pushed back to the end of November 2025.			


Title	Description	Audit Recommendation	BRAG	Target Date
Validity of Exemptions and Discounts	Reviews to ensure that exemptions and discounts have been correctly applied will be re-instated.	Sample testing of the validity of exemptions and discounts applied should be introduced if the historic review schedule is not being undertaken.	RED	 31-May-2025
Lead	Comment			
Head of Finance	A small amount of random sample testing is being carried out however we have had further staff changes within the Revenues Team that was out of our control. We expect to be fully staffed by the end of November and then regular reviews will be carried out on the discount and exemption categories alongside continued random sample testing that will ensure the discounts and exemptions have been applied fairly and correctly and is based on the correct information.			

Title	Description	Audit Recommendation	BRAG		Target Date
Procedure Documents	Policies and procedures will be reviewed and updated, where required, to ensure that they remain correct and dated as such. These will then be saved in a central location and diarised for subsequent review.	Procedure documents should be: •updated where required to reflect how taxpayers are choosing to communicate with the team, and information from other Services. •reviewed periodically in line with a timetable • stored centrally.	RED		30-Sep-2025
Lead	Comment				
Head of Finance	We have had further changes within the Revenues staff that has been out of our control, we have re-recruited a F/T post and have commenced the recruiting procedure for the P/T post. We hope to have both new members in post by November, we will then be in a position to check all our procedures and will ensure that the way that customers contact us is shown correctly.				


ER 2024/25 IA of Insurance

Title	Description	Audit Recommendation	BRAG		Target Date
Procurement of Marine Insurance	A review of the current marine insurance cover will take place in consultation with Marine Services. Following that review a decision will be made by the Corporate Director for Enterprise and Sustainable Regeneration on whether the contract is opened up for competitive tender, or if a Non-Competitive Action is a more suitable route for this specialised area of insurance.	A review of the procurement process should be undertaken in respect of the specialist insurance broker who provides access to insurance to cover marine risks.	RED		30-Sep-2025
Lead	Comment				
Head of Finance	Work has commenced on this action point with the insurance officer collating information on how much we have paid for marine cover over recent years and finding out how many providers there are in the market. Once the information is collated discussions will take place between Finance and Marine Services. Estimated completion November 2025.				


IOD 2022/23 IA of Corporate Governance and Risk Management

Title	Description	Audit Recommendation	BRAG		Target Date
Risk Management Guidance - Review and also availability on the Council's intranet	Risk Management Guidance to be reviewed and made available on the Council's intranet.	The Risk Management Guidance should be made available on the Council's intranet Review of the Risk Management Guidance document should take place as soon as possible.	RED		30-Sep-2023
Lead	Comment				
Director of IOD	<p>Risk Management Guidance is in place having been fully reviewed and updated and aligns with best practice. The new Risk Management training package has been developed for the whole Council, the first training session was held in August 2025, with further courses being offered.</p> <p>This is in advance of a new Safety and Resilience Intranet site, this site will offer enhanced resources and tools to support safety and resilience initiatives including access to the Risk Management Guidance, the Intranet site will be up and running by the end of December 2025 and at this point the action will be fully complete.</p>				

IOD 2023/24 IA of IT Operations


Title	Description	Audit Recommendation	BRAG		Target Date
Security Event Monitoring (SEM) System	This is an ongoing desire of IT, and agreed this should be put in place. Investigations with digital office and /or independent solutions are ongoing. Agree fully with recommendation	The plan to implement a Security Event Management system (SEM) should be progressed to ensure that logs are kept and available in the event of a security incident.	RED		01-Jun-2025
Lead	Comment				
Director of IOD	Security Event Monitoring (SEM) Proof of Concept in progress.				

IOD 2024/25 IA of Roads Services


Title	Description	Audit Recommendation	BRAG		Target Date
Risk Assessment Review	Agree, and this work is already underway. A full review of all existing risk assessments will be complete by June 2025, with an annual	We would recommend implementing a system of review to ensure that all risk assessments	RED		30-Jun-2025


	review incorporated in the Quality Management System	are reviewed annually and updated with any changes in working practice.			
Lead	Comment				
Director of IOD	The work to review the bulk of the generic risk assessments associated with both Roads Support and Roads Operations is complete, there are some outstanding tasks and reviews to be completed in the next few weeks.				

IOD 2024/25 IA of Sickness Absence Management


Title	Description	Audit Recommendation	BRAG		Target Date
Access Control Policy	The access control policy is fully drafted and will be implemented after a final check that no revisions are required.	It is recommended that the access control policy be finalised and implemented without further delay.	RED		30-Jun-2025
Lead	Comment				
Director of IOD	The access control policy has been further reviewed with input from relevant stakeholders into a final draft. It will be signed off and implemented by the end of the December 2025.				


IJB 2023/24 IA of IJB Internal Communications

Title	Description	Audit Recommendation	BRAG		Target Date
Protocols and Templates	Internal communications forms part of the Communications and Engagement Strategy coming to Policy and Resources on 26 November 2024 and will include reference to the potential future development of protocols and templates with those protocols and templates to be developed in the first half of 2025.	Following action of the Communications Strategy (per MAP1.1), documentation to support communications strategy should be considered.	RED		31-Mar-2025
Lead	Comment				
OHASCP Chief Officer	On hold whilst we await approval of OIC Internal Comms Strategy Delivery Plan.				


Title	Description	Audit Recommendation	BRAG		Target Date
Staff Feedback (OIC)	Internal communications forms part of the Communications and Engagement Strategy coming to Policy and Resources on 26 November 2024 and will include reference to the potential future development of feedback mechanisms with those mechanisms to be developed in the first half of 2025.	OIC should determine the best way to seek feedback from staff regarding internal communications. Actions plans should track feedback received and actions taken, with key improvements shared back with employees.	RED		31-Mar-2025
Lead	Comment				
OHASCP Chief Officer	On hold whilst we await approval of OIC Internal Comms Strategy Delivery Plan.				

IJB 2024/25 IA of Financial Planning Monitoring and Reporting


Title	Description	Audit Recommendation	BRAG		Target Date
Annual Recovery Plans	A detailed Recovery Plan will be presented to the Integration Joint Board in September 2025. Details of Recovery Plans will be included in the budget setting procedure to be developed.	We recommend that future detailed financial recovery plans are linked to the setting of annual budgets and include details of plans to reduce spending for both OIC and NHS commissioned services as appropriate.	RED		30-Sep-2025
Lead	Comment				
OHASCP Chief Officer	The Financial Recovery Plan was presented at a Special Meeting of the Integration Joint Board. Following discussion, it was agreed to bring this back to a future of the meeting to enhance the Plan following Members comments.				


Title	Description	Audit Recommendation	BRAG		Target Date
Action Plan	An action plan will be developed and presented to the Performance and Audit Committee.	We recommend that an action plan is developed to build on the work undertaken at the development sessions. This action plan should detail how the recommendations and areas for improvement identified will be achieved with a corresponding responsible officer and completion dates. The action plan should be presented to the IJB Performance and Audit Committee for scrutiny and to report on progress.	RED		30-Sep-2025
Lead	Comment				
OHASCP Chief Officer	Due to capacity issues, this work has not progressed as timely as hoped. It is anticipated that this will be complete in Winter 2025/26.				


OHASCP 2023/24 IA of Direct Payments


Title	Description	Audit Recommendation	BRAG		Target Date
Information Packs	Agreed, the updating of the information packs will be completed and issued to service users. This is subject to the issuing of the Self-Directed Support standards from Scottish Government as noted at Recommendation 1 above.	The current work on updating information packs, including guidance on eligible expenditure, should be completed, and information packs issued to all service users prior to the discussion around and selection of a support their agreement to a support Option.	RED		31-Dec-2024
Lead	Comment				
OHASCP Chief Officer	Due to operational issues this has not progressed as anticipated. It is anticipated that work will re-commence on this in Winter 2025.				


OHASCP 2024/25 IA of OHASCP Payment Processes

Title	Description	Audit Recommendation	BRAG	Target Date
Agency Accommodation	Meeting will be convened with Procurement and Legal Services colleagues to establish a procedure to ensure that when accommodation is being secured for agency staff, this is done in line with procurement rules. This procedure will be clearly documented within the Policy and Procedure for the engagement of Agency Staff	Any agreements for accommodation for agency workers that has the potential for a contract value of over £10,000, should be subject to the procurement rules under the Financial Regulations and CSOs.	RED	 30-Sep-2025
OHASCP Chief Officer	Comment			
OHASCP Chief Officer	This work is being included within the Agency Policy and Procedure.			

Title	Description	Audit Recommendation	BRAG	Target Date
Fostering Contracts	Service will meet with Procurement Team to ensure a procedure is in place for the commissioning of foster carers that is in line with the procurement rules under the Financial Regulations and Council's Standing Orders.	All relevant fostering arrangements for a contract value over £10,000 should be subject to the procurement rules under the Financial Regulations and CSOs.	RED	 31-Mar-2025
Lead	Comment			
OHASCP Chief Officer	All payments have been reviewed in line with the new Policy and management oversight placed in PARIS in line with the new financial procedure recording protocol. contracts are in the process of being written and signed with support from procurement.			

Title	Description	Audit Recommendation	BRAG		Target Date
RISC Procedure	Updated procedure to be formally signed off by Social Work and Education, Leisure and Housing and ratified by Corporate Leadership Team. following on from the agreed actions at the RISC Planning Protocol meeting on 29.05.24.	The draft policy on Resource Intensive Support and Care (RISC) packages should be updated to reflect procedures around contract procurement, ongoing contract management and recording of contracts. This policy should be finalised and authorised by Committee.	RED		31-Mar-2025
Lead	Comment				
OHASCP Chief Officer	A proposed updated protocol is drafted and is with Chief Officer for oversight and comment. Following this it will go for sign off.				

Title	Description	Audit Recommendation	BRAG		Target Date
AWI Procedure	A procedure will be drafted to this effect.	A procedure document should be prepared to cover the agreement of the amount of cash to be routinely paid out with the AWI and/or family, OHAC Finance and the case social worker, and amendments to this agreement. This procedure should cover the situation where a Financial Guardian is in place, and include the recording of such agreements and any subsequent discussions around ad hoc payments on the PARIS file.	RED		30-Sep-2025
Lead	Comment				
OHASCP Chief Officer	A draft document has been developed, this will be presented to a Social Work and Social Care Governance Board for approval. However, certain aspects of the recommendation cannot be included due to legal constraints.				

Title	Description	Audit Recommendation	BRAG		Target Date
Disability Adaption Grants Policy	A review will be undertaken of the disability adoption grants documentation.	The policy on Disability Adaptation Grants should be reviewed and updated.	RED		30-Sep-2025

Lead	Comment
OHASCP Chief Officer	The documentation has been updated and is in its final quality assurance checks before approval.