Pentana Risk

Scottish Borders COUNCIL

Internal Audit Recommendations

Status Overdue and Not Yet Completed - 26 October 2023

Code	Title	Progress	Original Due Date	Current Due Date	Status	Priority	Managed By	Assigned To
AUDIT.159	(2021) Sustainable Environment – Provision of Information for SSN Submission	60%	31-Dec-22	31-Dec-23	In Progress	Medium	Director Infrastructure & Environment	Environmental Strategy Co-ordinator
AUDIT.160	(2021) Sustainable Environment – External Validation/Peer Review	75%	30-Jun-22	30-Nov-23	Check Progress	Medium	Director Infrastructure & Environment	Corporate Policy Advisor; Environmental Strategy Co-ordinator
AUDIT.162	(2021) Economic Development Industrial Property – balanced scorecard of KPIs	0%	30-Jun-23	31-Dec-23	In Progress	Medium	Director Infrastructure & Environment	Estates Strategy Officer
AUDIT.163	(2021) Roads Asset Management – RAMP	20%	31-Mar-24	31-Mar-24	In Progress	Medium	Director Infrastructure & Environment	Network Manager
AUDIT.164	(2021) Roads Asset Management – Financial Plans	25%	31-Mar-25	31-Mar-25	In Progress	Medium	Director Infrastructure & Environment	Network Manager
AUDIT.165	(2021) Roads Asset Management – Performance Monitoring	20%	31-Mar-26	31-Mar-26	In Progress	Medium	Director Infrastructure & Environment	Network Manager
AUDIT.166	(2021) Capital Investment – Asset Mgt Plans	5%	31-Dec-23	31-Dec-23	In Progress	Medium	Director Infrastructure & Environment	Director Infrastructure & Environment
AUDIT.168	(2021) Capital Investment – Risk Register	75%	30-Sep-22	31-Dec-23	In Progress	Medium	Director Infrastructure & Environment	Director Infrastructure & Environment
AUDIT.170	(2021) IT Asset Management – Strategy	90%	30-Nov-22	30-Nov-23	Check Progress	Medium	Director Strategic Commissioning & Partnerships	IT Client Manager
AUDIT.171	(2021) IT Asset Management – Business World	10%	31-May-23	29-Feb-24	In Progress	Low	Director Strategic Commissioning & Partnerships	IT Client Manager
AUDIT.172	(2021) IT Asset Management – Review of assets	80%	30-Nov-22	30-Nov-23	Check Progress	Low	Director Strategic Commissioning & Partnerships	IT Client Manager
AUDIT.179	(2022) Winter Service – Cost/Benefit Analysis	25%	30-Sep-23	31-May-24	In Progress	Low	Director Infrastructure & Environment	Chief Officer Roads
AUDIT.180	(2022) Contract Management – Live Borders	20%	31-Dec-23	31-Dec-23	In Progress	Medium	Director Resilient Communities	Director Resilient Communities
AUDIT.181	(2022) LGBF – Live Borders performance information	20%	31-Dec-23	31-Dec-23	In Progress	Low	Director Resilient Communities	Director Resilient Communities
AUDIT.185	(2022) Self Directed Support – Monitoring and Reporting	97%	31-Dec-22	31-Dec-23	In Progress	Medium	Director Social Work & Practice	Social Worker – Children & Families Social Work
AUDIT.188	(2022) Members Allowances – Develop Policy	75%	31-Mar-23	31-Oct-23	Check Progress	Low	Director Corporate Governance	Director Corporate Governance; Clerk to the Council
AUDIT.189	(2022) Members Allowances – Electronic Process		31-Aug-23	30-Nov-23	Check Progress	Low	Director Corporate Governance	HRSS Business Partner; Clerk to the Council
AUDIT.193	(2022) Passenger Transport – Procedures/Flowcharts	0%	30-Apr-24	30-Apr-24	In Progress	Low	Director Infrastructure & Environment	Principal Transport Officer; Team Leader School Transport
AUDIT.194	(2022) Passenger Transport – Internal Transport Policy	80%	30-Apr-24	30-Apr-24	In Progress	Low	Director Infrastructure & Environment	Principal Transport Officer; Procurement Business Partner
AUDIT.195	(2022) Passenger Transport – Recharges to Clients	45%	31-Aug-23	29-Feb-24	In Progress	Low	Director Infrastructure & Environment	Principal Transport Officer; Team Leader School Transport
AUDIT.198	(2022) Fleet Management – Performance KPIs & Benchmarking	50%	30-Apr-24	30-Apr-24	In Progress	Medium	Director Infrastructure & Environment	Fleet Manager
AUDIT.201	(2022) Protective Services – PWS – Improvement Plan	0%	30-Jun-23	31-Mar-24	In Progress	Medium	Director Corporate Governance	Principal Regulatory Services Officer
AUDIT.202	(2022) Protective Services – PWS – Charges and income	0%	31-Dec-23	31-Dec-23	In Progress	Medium	Director Corporate Governance	Principal Regulatory Services Officer
AUDIT.204	(2023) Looked After Children – C&FSW	0%	29-Feb-24	29-Feb-24	In Progress	Low	Chief Officer Children & Families Social Work	Children & Families Group Manager
AUDIT.205	(2023) Resilience Planning – Policy and Website Content	75%	31-Dec-23	31-Dec-23	In Progress	Low	Principal Emergency Planning Officer	Principal Emergency Planning Officer
AUDIT.206	(2023) Health and Safety – Quarterly Training Stats	10%	31-Oct-23	31-Oct-23	Check Progress	Medium	Director Corporate Governance	Protective Services Manager; Health & Safety Team Leader
AUDIT.207	(2023) Health and Safety – Overdue Actions Assure System	0%	31-Oct-23	31-Oct-23	Check Progress	Medium	Director Corporate Governance	Protective Services Manager; Health & Safety Team Leader
AUDIT.209	(2023) Complaints – Process Enhancements	0%	31-Oct-23	31-Oct-23	Check Progress	Low	Director Resilient Communities	Business Support Officer
AUDIT.210	(2023) Complaints – Mandatory Training Completion	0%	31-Oct-23	31-Oct-23	Check Progress	Low	Director Resilient Communities	Organisational Development/HR Manager
AUDIT.211	(2023) Biodiversity of the Scottish Borders	0%	23-Aug-24	31-Mar-25	In Progress	Low	Director Infrastructure & Environment	Flood & Coastal Management Technician; Lead Officer Heritage & Design
AUDIT.212	(2023) Pupil Equity Fund – Schools Plans and Reports publish	0%	31-Dec-23	31-Dec-23	In Progress	Medium	Director Education & Lifelong Learning	Chief Education Officer; Equity & Inclusion Lead Officer
AUDIT.213	(2023) Pupil Equity Fund – Administration Overhead	0%	30-Nov-23	30-Nov-23	Check Progress	Medium	Director Education & Lifelong Learning	Chief Education Officer; Finance Business Partner

Comments:

9 previous actions have been completed since last report 11 July 2023:
(106 – (2019) Developer Contributions / Development Management Fees – Operating Procedures; 151 – (2021) Business Continuity – Resources & Training; 177 & 178 – (2022) Winter Service – Policy Evaluation; Performance Assessment; 190 – (2022) Schools Financial and Business Administration Processes – School Funds; 196 – (2022) Passenger Transport – Risk Register Review; 197 – (2022) Fleet Management – People & Succession Plans; 199 & 200 – (2022) Mental Health Services – Council Representation on MH Board; Performance & Management Information)

12 previous actions have shown an increase in % progress since last report 11 July 2023:
(163, 164 & 165 – (2021) Roads Asset Management – RAMP; Financial Plans; Performance Monitoring; 170, 171 & 172 – (2021) IT Asset Management: Strategy; Business World; Review of Assets; 179 (2022) Winter Service – Cost/Benefit Analysis; 188 & 189 – (2022) Members Allowances – Develop Policy; Electronic Process; 194 & 195 – (2022) Passenger Transport – Internal Transport Policy; Recharges to Clients; 198 – (2022) Fleet Management – Performance KPIs & Benchmarking)

13 previous actions have had an extension to due date granted by Internal Audit since last report 11 July 2023:
(162 – (2021) Economic Development Industrial Property – balanced scorecard of KPIs; 168 – Capital Investment: Risk Register; 170 & 171 – IT Asset Management: Strategy; Business World; 179 – (2022) Winter Service – Cost/Benefit Analysis; 180 – (2022) Contract Management: Live Borders Service Provision Agreement; 181 – (2022) LGBF: Live Borders performance information; 185 – (2022) Self Directed Support: Monitoring and Reporting; 188 & 189 – (2022) Members Allowances: Develop Policy; Electronic Process; 195 – (2022) Passenger Transport – Recharges to Clients); 198 – (2022) Fleet Management – Performance KPIs & Benchmarking; 201 – (2022) Protective Services – PWS – Improvement Plan)

0 actions overdue – 7 actions overdue at last report 11 July 2023:
(none)

10 new actions since last report 11 July 2023 (1 of those completed: 208; 1 of those due date extension: 211)
(204 – Looked After Children: Early Intervention; 205 – Resilience Planning: Policy and Website Content; 206 – Health and Safety: 2nd line monitoring Quarterly Training Stats; 207 – Health and Safety: Overdue Actions Assure System; 208 – Health and Safety: Use 'Publish to Portal' functionality; 209 – Complaints: Process Enhancements; 210 – Complaints: Mandatory Training Completion; 211 – Biodiversity of the Scottish Borders: Targets & Milestones; 212 – Pupil Equity Fund: publish Schools Plans and Reports; 213 – Pupil Equity Fund: Recalculate Administration Overhead)