

Internal Audit Recommendations Status Overdue and Not Yet Completed as at 31 December 2023

Report Type: Actions Report
Generated on: 16 January 2024



| Action Code | Title | Progress | Original Due | Due Date | Status | Priority | Managed By |
|-------------|--|----------|--------------|-----------|-------------|----------|---|
| AUDIT.159 | (2021) Sustainable Environment – Provision of Information for SSN Submission | 60% | 31-Dec-22 | 31-Dec-23 | Overdue | Medium | Director Infrastructure & Environment |
| AUDIT.160 | (2021) Sustainable Environment – External Validation/Peer Review | 75% | 30-Jun-22 | 30-Nov-23 | Overdue | Medium | Director Infrastructure & Environment |
| AUDIT.162 | (2021) Economic Development Industrial Property – balanced scorecard of KPIs | 0% | 30-Jun-23 | 31-Dec-23 | Overdue | Medium | Director Infrastructure & Environment |
| AUDIT.163 | (2021) Roads Asset Management – RAMP | 80% | 31-Mar-24 | 31-Mar-24 | In Progress | Medium | Director Infrastructure & Environment |
| AUDIT.164 | (2021) Roads Asset Management – Financial Plans | 60% | 31-Mar-25 | 31-Mar-25 | In Progress | Medium | Director Infrastructure & Environment |
| AUDIT.165 | (2021) Roads Asset Management – Performance Monitoring | 55% | 31-Mar-26 | 31-Mar-26 | In Progress | Medium | Director Infrastructure & Environment |
| AUDIT.166 | (2021) Capital Investment – Asset Mgt Plans | 5% | 31-Dec-23 | 31-Dec-23 | Overdue | Medium | Director Infrastructure & Environment |
| AUDIT.168 | (2021) Capital Investment – Risk Register | 75% | 30-Sep-22 | 31-Dec-23 | Overdue | Medium | Director Infrastructure & Environment |
| AUDIT.170 | (2021) IT Asset Management – Strategy | 90% | 30-Nov-22 | 30-Nov-23 | Overdue | Medium | Director Strategic Commissioning and Partnerships |
| AUDIT.171 | (2021) IT Asset Management – Business World | 10% | 31-May-23 | 29-Feb-24 | In Progress | Low | Director Strategic Commissioning and Partnerships |
| AUDIT.172 | (2021) IT Asset Management – Review of assets | 80% | 30-Nov-22 | 30-Nov-23 | Overdue | Low | Director Strategic Commissioning and Partnerships |
| AUDIT.179 | (2022) Winter Service – Cost/Benefit Analysis | 50% | 30-Sep-23 | 31-May-24 | In Progress | Low | Director Infrastructure & Environment |
| AUDIT.180 | (2022) Contract Management – Live Borders | 20% | 31-Dec-22 | 31-Dec-23 | Overdue | Medium | Director Resilient Communities |
| AUDIT.181 | (2022) LGBF – Live Borders | 20% | 31-Dec-22 | 31-Dec-23 | Overdue | Low | Director Resilient Communities |
| AUDIT.193 | (2022) Passenger Transport – Procedures/Flowcharts | 70% | 30-Apr-24 | 30-Apr-24 | In Progress | Low | Director Infrastructure & Environment |
| AUDIT.194 | (2022) Passenger Transport – Internal Transport Policy | 95% | 30-Apr-24 | 30-Apr-24 | In Progress | Low | Director Infrastructure & Environment |
| AUDIT.195 | (2022) Passenger Transport – Recharges to Clients | 65% | 31-Aug-23 | 29-Feb-24 | In Progress | Low | Director Infrastructure & Environment |
| AUDIT.198 | (2022) Fleet Management – Performance KPIs & Benchmarking | 50% | 30-Apr-24 | 30-Apr-24 | In Progress | Medium | Director Infrastructure & Environment |
| AUDIT.201 | (2022) Protective Services – PWS – Improvement Plan | 0% | 30-Jun-23 | 31-Mar-24 | In Progress | Medium | Director Corporate Governance |
| AUDIT.202 | (2022) Protective Services – PWS – Charges and income | 0% | 31-Dec-23 | 31-Dec-23 | Overdue | Medium | Director Corporate Governance |
| AUDIT.204 | (2023) Looked After Children – C&FSW | 20% | 29-Feb-24 | 29-Feb-24 | In Progress | Low | Acting Director Social Work and Practice |
| AUDIT.207 | (2023) Health and Safety – Overdue Actions Assure System | 75% | 31-Oct-23 | 29-Feb-24 | In Progress | Medium | Director Corporate Governance |
| AUDIT.209 | (2023) Complaints – Process Enhancements | 0% | 31-Oct-23 | 31-Oct-23 | Overdue | Low | Director Resilient Communities |
| AUDIT.211 | (2023) Biodiversity of the Scottish Borders | 0% | 23-Aug-24 | 31-Mar-25 | In Progress | Low | Director Infrastructure & Environment |
| AUDIT.213 | (2023) Pupil Equity Fund – Administration Overhead | 0% | 30-Nov-23 | 30-Nov-23 | Overdue | Medium | Director Education & Lifelong Learning |
| AUDIT.214 | (2023) Sales to Cash – Policy | 80% | 29-Feb-24 | 29-Feb-24 | In Progress | Low | Director of Finance & Procurement |
| AUDIT.215 | (2023) Sales to Cash – 2nd line monitoring | 0% | 29-Feb-24 | 29-Feb-24 | In Progress | Low | Director of Finance & Procurement |
| AUDIT.216 | (2023) Sales to Cash – performance monitoring | 0% | 31-May-24 | 31-May-24 | In Progress | Low | Director of Finance & Procurement |
| AUDIT.217 | (2023) Sales to Cash – e-Learning course | 0% | 31-Mar-24 | 31-Mar-24 | In Progress | Low | Director of Finance & Procurement |
| AUDIT.218 | (2023) Schools – School Funds 2nd line monitoring | 0% | 30-Jun-24 | 30-Jun-24 | In Progress | Low | Director Education & Lifelong Learning |
| AUDIT.219 | (2023) Schools – Attendance Policy revisions | 10% | 31-May-24 | 31-May-24 | In Progress | Medium | Director Education & Lifelong Learning |

Comments:

7 previous actions have been completed since last report 26 October 2023:

185 – (2022) Self Directed Support – Monitoring and Reporting; 188 – (2022) Members Allowances – Develop Policy; 189 – (2022) Members Allowances – Electronic Process; 205 – (2023) Resilience Planning – Policy and Website Content; 206 – (2023) Health and Safety – Quarterly Training Stats; 210 – (2023) Complaints – Mandatory Training Completion; 212 – (2023) Pupil Equity Fund – Schools Plans and Reports publish

8 previous actions have shown an increase in % progress since last report 26 October 2023:

163, 164 & 165 – (2021) Roads Asset Management – RAMP; Financial Plans; Performance Monitoring; 179 (2022) Winter Service – Cost/Benefit Analysis; 194 & 195 – (2022) Passenger Transport – Internal Transport Policy; Recharges to Clients; 204 – (2023) Looked After Children – C&FSW; 207 – (2023) Health and Safety – Overdue Actions Assure System

1 previous action has had an extension to due date granted by Internal Audit since last report 26 October 2023:

207 – (2023) Health and Safety – Overdue Actions Assure System

12 actions overdue – 0 actions overdue at last report 26 October 2023:

159 – (2021) Sustainable Environment – Provision of Information for SSN Submission; 160 – (2021) Sustainable Environment – External Validation/Peer Review; 162 – (2021) Economic Development Industrial Property – balanced scorecard of KPIs; 166 – (2021) Capital Investment – Asset Mgt Plans; 168 – (2021) Capital Investment – Risk Register; 170 – (2021) IT Asset Management – Strategy; 172 – (2021) IT Asset Management – Review of assets; 180 – (2022) Contract Management – Live Borders; 181 – (2022) LGBF – Live Borders; 202 – (2022) Protective Services – PWS – Charges and income; 209 – (2023) Complaints – Process Enhancements; 213 – (2023) Pupil Equity Fund – Administration Overhead

6 new actions since last report 26 October 2023:

214 – (2023) Sales to Cash – Policy; 215 – (2023) Sales to Cash – 2nd line monitoring; 216 – (2023) Sales to Cash – performance monitoring; 217 – (2023) Sales to Cash – e-Learning course; 218 – (2023) Schools – School Funds 2nd line monitoring; 219 – (2023) Schools – Attendance Policy revisions