

**REPORT TO:** Audit and Governance Committee

**MEETING DATE:** 22 March 2016

**BY:** Depute Chief Executive – Resources & People Services

**SUBJECT:** Internal Audit Follow-up Reports

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**1 PURPOSE**

- 1.1 To inform the Audit and Governance Committee of the recent follow-up work undertaken by Internal Audit.

**2 RECOMMENDATION**

- 2.1 That the Audit and Governance Committee note the findings of Internal Audit's follow-up work on the Financial Arrangements at Crookston Care Home, Fleet Management and Partnership Funding.

**3 BACKGROUND**

- 3.1 As part of the audit plan for 2015/16 Internal Audit has followed up the recommendations made in previously issued audit reports to ensure that they have been implemented as agreed by Management. Our findings are detailed below.

**Financial Arrangements at Crookston Care Home**

- 3.2 Internal Audit's report on the Financial Arrangements at Crookston Care Home was issued in November 2014. Our follow-up review has identified that all seven recommendations made have been fully implemented.

**Fleet Management**

- 3.3 Internal Audit's report on Fleet Management was issued in January 2015. Our follow-up review has highlighted that of the seven recommendations made, three recommendations are currently outstanding. Details of Management's response and the revised dates of completion are attached in Appendix A.

## **Partnership Funding**

- 3.4 Internal Audit's report on Partnership Funding was issued in March 2015. Our follow-up review has highlighted that of the six recommendations made, one recommendation is currently outstanding. Details of Management's response and the revised date of completion are attached in Appendix A.

## **4 POLICY IMPLICATIONS**

- 4.1 None

## **5 EQUALITIES IMPACT ASSESSMENT**

- 5.1 This report is not applicable to the well being of equalities groups and Equality Impact Assessment is not required.

## **6 RESOURCE IMPLICATIONS**

- 6.1 Financial - None  
6.2 Personnel - None  
6.3 Other - None

## **7 BACKGROUND PAPERS**

- 7.1 None

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<b>DATE</b>	10 March 2016

## Appendix A

### Fleet Management

Our follow-up review has identified that of the seven recommendations made, four have been fully implemented and three are currently outstanding. The recommendations that are currently outstanding are detailed below, together with Management's response.

<b>PARA REF</b>	<b>RECOMMENDATION</b>	<b>GRADE</b>	<b>RESPONSIBLE OFFICER</b>	<b>MANAGEMENT RESPONSE</b>	<b>REVISED DATE OF COMPLETION</b>
3.1.1	<p>Management should ensure that the draft Vehicle Replacement Strategy is formalised.</p> <p>Management should ensure that a Fleet Asset Management Plan is developed to enable a consistent approach to the planning, procurement, maintenance and disposal of fleet assets.</p>	Medium	Service Manager – Transport	Strategy will be updated.	August 2016
3.2.2	Management should ensure that the fleet management system is a comprehensive record of all Council vehicles held – consideration should be given to rationalising the management of all Council vehicles under Transportation.	Medium	Head of Infrastructure	Transport Services are currently investigating other suppliers. Meeting with Jaama indicated cost of approx £40k to move to them. Meeting with Tranman in March will allow the decision to take forward an option for ELC.	Ongoing
3.5.1	Regular reconciliations of all vehicle additions and disposals should be undertaken between the Council's general ledger and the fleet management system.	Medium	Service Manager – Transport	This will be done annually.	May 2016

### **Partnership Funding**

Our follow-up review has identified that of the six recommendations made, five have been fully implemented and one is currently outstanding. The recommendation that is currently outstanding is detailed below, together with Management's response.

<b>PARA REF</b>	<b>RECOMMENDATION</b>	<b>GRADE</b>	<b>RESPONSIBLE OFFICER</b>	<b>MANAGEMENT RESPONSE</b>	<b>REVISED DATE OF COMPLETION</b>
3.1.1	Management should ensure that a corporate policy is in place to provide a framework for the partnership funding of external organisations.	Medium	Service Manager – Community Partnerships	Further amendments have been requested to include the following grants Adult Wellbeing section 10, Community Councils and Children's Wellbeing.	April 2016