

## The Highland Council

### Audit and Scrutiny Committee – 26<sup>th</sup> September 2013

Agenda Item	7
Report No	AS/23/13

#### Action Tracking Report - Update

#### Report by the Head of Internal Audit & Risk Management

##### Summary

This report provides Members with an update of the progress in implementing the management agreed actions in respect of the audits of Electronic Content and Document Management System and Phoenix e1. In addition, information is also provided on a number of other audits which had revised target dates of 30<sup>th</sup> June 2013.

#### 1. Background

1.1 At the last Audit & Scrutiny Committee of 20<sup>th</sup> June 2013, Members were provided with the most recent Action Tracking report. In considering the information provided, Members requested that a further report be submitted to the next meeting to confirm that all outstanding actions in respect of the above audit reports had been resolved. An update is provided in section 2 below which also includes an update on those audits which had target dates of 30<sup>th</sup> June 2013.

#### 2. Update position

##### 2.1 Electronic Content Document and Management System (ECDM)

There are 2 actions outstanding which relates to the high number of users with access to the ECDM System User Maintenance screen and the absence of any archiving or secure disposal procedures for electronic documents held within the system. These are graded 2 and 3 respectively and are not due for implementation until 31/12/13.

##### 2.2 Phoenix e1

There were 3 actions to be completed by 30/06/13 and 1 by 31/08/13, and they have been implemented as agreed. 1 action with a due date of 01/04/14 remains outstanding in relation to procurement of a Management Information System.

##### 2.3 Other audits

There were also 3 audits which had revised target dates with the remaining actions due to be completed by 30/06/13 and progress is provided below.

##### 2.3.1 AXIS Counter Receipting and Income Management

There were previously 3 actions outstanding with a target date of 30/06/13 and all of these have been actioned as follows:

- The Information Security Policy has been finalised and was approved by the Finance, Housing and Resources Committee on 28/08/13.
- The Access Control Policies have been updated and issued to staff.
- The necessary audits of all AXIS sites by Income & Recovery staff have taken place. Work is now on-going to address the findings of the audit and

the gaps in the information held.

The dates for the second two actions were revised from 30/06/13 to 31/08/13 due to an issue with staffing resources but these were satisfactorily addressed within the revised timescale.

### 2.3.2 Matters arising from the Statement of Internal Control

There was 1 outstanding issue in respect of the need to revise a number of Council policies to reflect the requirements of the Bribery Act 2010. This action has been completed with the Council's Whistleblowing, Recruitment and Section Policies and the Code of Conduct for Employees all updated accordingly.

### 2.3.3 Car Park Income Collection

This report also had 1 outstanding action to address a problem within the finance system whereby paid fines were not recorded within Oracle, resulting in these being unnecessarily followed-up. At the time it was reported that this had been corrected but it was agreed to extend the target date to 30/06/13 in order to check that this system was operating as expected before the action was recorded as completed.

This review was undertaken and identified that problems were still occurring. Therefore, a further extension of time to 31/08/13 was agreed. Additional checks were undertaken in September and it has been confirmed that the previous issues have been resolved; all fines are correctly accounted for and details of all paid fines are now received allowing the fines system to be updated.

## 3. **Implications**

- 3.1 The implementation of the agreed actions referred to within the audit reports will reduce the risk exposure to the Council.
- 3.2 There are no specific Resource, Legal, Equalities or Climate Change/ Carbon Clever implications arising from this report.

## 4. **Conclusion**

- 4.1 All of the audit actions due have been satisfactorily implemented within the agreed timescales. Management agreed actions will continue to be subject to the normal action tracking process and the next annual update report will be provided to Committee in June 2014.

<b>Recommendation</b>
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Members are asked to note the results of the update report and assurance provided that audit actions have been implemented as agreed.
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Designation: Head of Internal Audit & Risk Management

Date: 11<sup>th</sup> September 2013

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Background Papers: