

DATA LABEL: PUBLIC



## **AUDIT COMMITTEE**

### **RISK ACTIONS ARISING FROM AUDIT AND INSPECTION REPORTS**

#### **REPORT BY AUDIT, RISK AND COUNTER FRAUD MANAGER**

##### **A. PURPOSE OF REPORT**

To advise the Audit Committee of progress in implementing agreed actions arising from audit and inspection reports.

##### **B. RECOMMENDATION**

It is recommended that the Audit Committee notes that there is one outstanding risk action arising from audit and inspection reports which was due for completion by 31 March 2022.

##### **C. SUMMARY OF IMPLICATIONS**

<b>I Council Values</b>	Being honest, open and accountable, making best use of our resources.
<b>II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)</b>	None.
<b>III Implications for Scheme of Delegations to Officers</b>	None.
<b>IV Impact on performance and performance Indicators</b>	Failure to effectively mitigate risks may have an adverse impact on performance.
<b>V Relevance to Single Outcome Agreement</b>	Our public services are high quality, continually improving, efficient and responsive to local people's needs.
<b>VI Resources - (Financial, Staffing and Property)</b>	None.
<b>VII Consideration at PDSP</b>	None.
<b>VIII Other consultations</b>	None.

##### **D. TERMS OF REPORT**

In accordance with agreed protocols, the following are entered into the council's corporate risk management system Pentana as risk actions:

- all external audit findings which are the subject of an agreed action plan;
- agreed actions arising from internal audit findings ranked as being of "high" importance;
- actions arising from findings / recommendations from other external inspectors / agencies which are considered to be significant.

Those findings which have been entered into Pentana as risk actions in accordance with the agreed protocol, which were due to be completed by 31 March 2022, and which are recorded as being still outstanding, are attached as an appendix. There is one outstanding risk action in relation to the council's risk consultant Gallagher Bassett.

In addition one risk action, SP20006\_Ari Electronic Call Monitoring, has been cancelled following the report to Council Executive on 21 June 2022 which reported on the ongoing fragility of the care at home market. Council Executive agreed to the continuation of measures in place to support the stability of the care at home market.

In relation to the appendix:

- the "progress bar" field identifies the service's current estimate of percentage completion;
- the "original due date" field is the original date for completion, where relevant this will be as per the original agreed action plan;
- the "revised due date" is a revised completion date set by the service;
- the "agreed action" field sets out the agreed action;
- the "latest note" field contains the latest update by the service on progress.

## **E. CONCLUSION**

Failure to timeously implement audit and inspection risk actions may expose the council to undue risk. Oversight of outstanding actions by the Audit Committee facilitates their completion.

## **F. BACKGROUND REFERENCES**

Report to Council Executive 21 June 2022: Care at Home Services in West Lothian

Appendices/Attachments: Outstanding Audit and Inspection Actions due by 31 March 2022.

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**Kenneth Ribbons**  
**Audit, Risk and Counter Fraud Manager**

Date of meeting: 20 January 2023

## Appendix Outstanding Audit and Inspection Actions due by 31 March 2022

**Report Type:** Actions Report

**Report Author:** Kenneth Ribbons

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**Report Layout:** ..A KR08 Actions Grouped by Scrutiny Body - with Description, Latest Note

Gallagher Bassett							
Action Code & Title	Head of Service	Progress Bar	Original Due Date	Revised Due Date	Finding	Agreed Action	Latest Note
OPSHQ19116_Aro Pre-use checks	.Head of Operational Services (J Jack)	<div><div>75%</div></div>	31-Aug-2020	30-May-2023	Documentation such as vehicle checks expects the driver to understand how to check a tyre and oil levels. The user may never have checked these and where they do the forms are not checked as to accuracy in any case thus resulting in the potential for continued checks that may not deliver the purpose.	With respect to pre-use checks the service are reviewing the information/training provided to users with a view to working with HR to develop e-learning style guides to assist in this area. The proposed Fleet Management System will have the ability to carry out these checks electronically in a guided and supported function via a mobile device which is scheduled for implementation by August 2020. This functionality allows a full audit trail to check accuracy and compliance.	<p>Scott Blyth 10-Jan-2023 The current driver log book system has been assessed by Fleet Services and meets legislative requirements within the Guide to Maintaining Roadworthiness, this satisfies the requirements also for the Council's Operators Licence. Random inspections will be carried out on service users to ensure standards are being maintained and the minimum required standard are being met.</p> <p>Replacing manual log books with a modern electronic system may be desirable however it would add additional costs to fleet operations and is seen an unaffordable project at this time.</p> <p>Due to recent Covid issues and personnel changes within services the e-learning module will now be re-launched during 2023 as this is still envisaged to provide enhanced training, guidance and support for employees involved in driving as part of their role.</p>