

Moray Council

Internal Audit Section

DEPARTMENT: Education, Communities & Organisational Development

SUBJECT: Aberlour Early Years Learning & Childcare Scheme

REPORT REF: 23'014

Follow Up Audit Review

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.		Low	Lower level controls absent, not being operated as designed or could be improved.
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Date of Completion	Status / Explanation	
Key Control: Effective management controls operate to ensure the delivery for the refurbishment Aberlour Early Learning and Childcare Premises in accordance with Council Regulations and Conditions of Contract						
5.01	Consideration should be given to updating job titles and other points of reference recorded within the Project Management Governance Policy.	Low	Yes	30/09/2023	Implemented– The Project Management Governance Policy has been updated to reflect changes to job titles and other points of reference.	

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Date of Completion	Status / Explanation	
5.02	All officers responsible for purchasing goods, services or works should be reminded of the Council's Financial Regulations and Procurement Guidelines.	High	Yes	30/06/2023	Implemented – It was noted that officers within Education Services have been reminded through staff briefings. Housing and Property Services officers have participated in a training workshop operated jointly by the Payments Manager and the Design and Construction Manager.	
5.03	Consideration should be given to any improvements that may be required in the current arrangements for consultation and communication with stakeholders for future projects.	Medium	Yes	Implemented at the time of review	Implemented – The Depute Chief Executives have reminded all Heads of Services of a project checklist detailing best practices to follow in project management arrangements.	
5.04	All officers involved in procuring goods, services and works should be reminded that in accordance	High	Yes	30/06/2023	Implemented – As detailed previously, officers within Education Services have been reminded of this requirement through staff	

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	<p>with Financial Regulations, advance payments must be authorised by the Chief Financial Officer.</p> <p>As a matter of urgency, a decision is required regarding the future intention of the temporary cabins stored with the supplier. Consideration should be given for the temporary cabins to be used by another establishment or be sold.</p>	High	Yes	30/06/2023	<p>briefings. Housing and Property Services officers have participated in a training workshop operated jointly by the Payments Manager and the Design and Construction Manager.</p> <p>Implemented- The Council has investigated alternative uses for the cabins, but none were found. A report to the Moray Council Committee on 28 June 2023 agreed for the cabins to be declared as surplus to requirements and should be disposed of at best value to the Council. The cabins are currently advertised for sale, with offers invited for purchase. The cabins remain stored at the haulage company's premises.</p>	

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5.05	The refurbishment contract for the Aberlour early years learning and childcare premises should be reviewed to ensure documents are easily retrievable to evidence compliance with the Conditions of Contract and Council Policies and Regulations.	Medium	Yes	30/06/2023	Implemented – A review has been undertaken to ensure all key documents are now held in accordance with contract management requirements.
5.06	The contractor should be contacted for an updated cost estimate for the completion of the works and if required the budget should be reviewed and updated.	Medium	Yes	30/06/2023	Implemented – Revised tender report, including cost estimates received May 2023. The cost estimate for completing the works remains within the existing budget.