

# Moray Council

## Internal Audit Section

**DEPARTMENT:** Education, Communities & Organisational Development

**SUBJECT:** Transformation Programme (Improvement and Modernisation Programme)

**REPORT REF:** 24'009

### 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
<b>Key Control:</b> Review key controls to ensure effective project management of the Improvement and Modernisation Programme					
5.01	The Project Management Governance Policy should be reviewed and updated to reflect any proposed changes to project management arrangements.	High	Yes	30/11/2023	<b>Implemented.</b> The Project Management Governance Policy has been updated and reported to the Corporate Committee on 07 November 2023. This has highlighted a need for a more substantive review of the corporate

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<b>No.</b>	<b>Audit Recommendation</b>	<b>Priority</b>	<b>Accepted (Yes/ No)</b>	<b>Date of Completion</b>	<b>Status / Explanation</b>	
					management of transformation and change which is being considered by Corporate/Senior Management Team.	
<b>5.02</b>	The standardised "Highlight Report" format should be used to monitor progress for all Improvement and Modernisation Programme strategic projects. In addition, consideration should be given to further developing the "Highlight Report" to provide more effective analysis of key deliverables during project implementation.	Medium	Yes	30/11/2023	<b>Implemented.</b> A Highlight Report has been updated and is now used to monitor the progress for all Improvement and Modernisation Programme strategic projects. Future project management arrangements are being discussed by Corporate/Senior Management as detailed in 5.01 above.	
<b>5.03</b>	Consideration should be given to reviewing the format of future committee reporting arrangements to allow greater transparency in monitoring financial savings derived	Medium	Yes	30/11/2023	<b>Implemented.</b> Reporting format has been revised by the Chief Financial Officer to provide greater clarity. This revision to the reporting format should assist in providing	

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	from implementing Improvement and Modernisation Programme projects.				greater transparency to monitor savings and achieve the future financial sustainability of the Council.	