

**MANAGEMENT ACTION PLAN**

<b>Directorate:</b>	<b>Environment &amp; Infrastructure</b>
<b>Audit report:</b>	<b>Highways Schemes 2015/16</b>
<b>Dated:</b>	<b>August 2015</b>

**PRIORITY RATINGS**

**Priority 1 (high)** - major control weakness requiring immediate implementation of recommendation

**Priority 2 (medium)** - existing procedures have negative impact on internal control or the efficient use of resources

**Priority 3 (low)** - recommendation represents good practice but its implementation is not fundamental to internal control

I agree the action above and accept overall accountability for their timely completion. I will inform Internal Audit if timescales are likely to be missed.

The action agreed is ~~is not~~ satisfactory.

Head of Service: Mark Borland  
Date: 26 August 2015

Supervising Auditor: Simon White / Ian Wallace  
Date: 26 August 2015

Para Ref	Recommendation	Priority Rating	Management Action Proposed	Timescale for Action	Officer Responsible	Audit Agree?
5.6	The Highways Team should ensure that all VO's contain estimated costs when they are issued.	Medium	Estimated costs will be written on the paper version of the VO's. The auditable 'maximo' system is then the record keeping system.	Immediately	M Armstrong	Yes

5.7	The Highways Team should formally agree the significant additional costs with the client before the VO's are signed.	Medium	Team will agree significant additional costs with the client and record that agreement. Team to be informed.	Immediately	M Armstrong	Yes
5.10	Establish procedure notes for the issue of highways scheme VO's.	Low	A procedure note will be devised and circulated to team.	September 2015	M Armstrong	Yes
5.13	The documentation for the highways schemes should be retained in the relevant scheme folder.	Medium	Change control register to be amended to reflect Gateway status to enable us to clearly track changes at different stages. Key emails are to be saved to project folders – team to be updated. Scheme checklist will also be updated to reflect change of process.	September 2015	M Armstrong	Yes