

Issue/risk	Recommendation	Agreed management action/timing
<p>of 75 per cent that the council had set for 2022 survey.</p> <p>The low response rates from council employee surveys will impact the usability of the information collated and it may not reflect the views of a majority of the staff employed by the council.</p>		<ul style="list-style-type: none"> • An article in Inside News (the council's internal employee newsletter). • An article on the council's Intranet (internal website for employees) • Trade Union endorsement. • Direct email from the council's Chief Executive. <p>Responsible Officer: Head of Corporate Services</p> <p>Agreed date: September 2024</p>

Follow-up of prior year recommendations

Issue / risk	Recommendation and Agreed Action	Progress
<p>b/f Reduction in number of section 106 charities</p> <p>West Lothian Council administers nine charities that fall within section 106 of the Local Government (Scotland) Act 1973 and thus require a full audit by an auditor appointed by the Accounts Commission rather than the less rigorous and less costly independent examination option available to other small charities.</p> <p>Risk – best value in the use of public funds is not delivered as small charities out-with the scope of section 106 require only an independent examination rather than a full audit.</p>	<p><u>Recommendation</u> West Lothian Council should consider options to reduce the number of section 106 charities it administers or consider alternative options to remove the trusts from the section 106 requirements, such as appointing an external trustee.</p> <p><u>Agreed management action from 2022/23</u> The Council will undertake a review of Section 106 charities to establish if the number of charities can be further reduced and whether alternative options can be taken to remove the trusts from s106 requirements.</p> <p>Responsible Officer: Head of Finance and Property Services</p> <p>Agreed date: 30 June 2024</p>	<p>The reviews of the archive, historical data and Technical Bulletin Guidance on s106 rationalisation is complete. The council has determined that the use of connected charities to achieve trust rationalisation has been fully utilised and no further reductions can be achieved by this method.</p> <p>Whilst this action has been fully completed, the council continues to explore alternative strategies to reduce audit costs and administration of the trusts and is currently liaising with OSCR to establish a course of further action.</p> <p>Date completed: 30 June 2024</p>