

**REVIEW OF MEMBERS EXPENSES, TAXI ACCOUNT AND
USE OF ELECTRIC CAR**

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Chief Auditor
CC097NS
26 April 2017

REVIEW OF MEMBERS EXPENSES, TAXI ACCOUNT AND USE OF ELECTRIC CAR

1. INTRODUCTION

Following a request by the Chair of the Audit and Scrutiny Committee and the Chief Executive, a review was carried out of the electric car scheme as well as members expense claims paid since 17 April 2015 (Month 1 2015). A review of taxi journeys by Members using the taxi contract was also carried out.

2. SCOPE

The review covered

- Compliance with guidance for the electric car scheme
- Compliance with the scheme for members remuneration and expenses
- Assessment of controls over the use of the corporate taxi account

3. CONCLUSION

Electric Car - Completion of the electric car vehicle log and defect forms could be improved and the guidance for the pilot scheme could be expanded.

Expenses – Reliance is placed on the member's own declaration that the amounts claimed have been reasonably incurred for the purposes of carrying out an approved duty. Checks on accuracy or validity of amounts being claimed are not currently carried out by council officers. Future checks should be implemented but should be commensurate with the values being claimed.

Taxi Account - No demonstrable controls were in place until recently regarding whether the use of the Council's taxi account was for an approved duty or not or whether another reasonable travel option was available.

The following points are made and require to be addressed for each of the three areas reviewed to improve the existing controls in place.

The assistance provided to Audit by officers during the audit is gratefully acknowledged.

FINDINGS AND RECOMMENDATIONS

4 ELECTRIC CAR SCHEME

The electric car pilot scheme has been in operation since April 2016 and the Head of Environment (Operations) is planning to have a review of the scheme within the next month. It is recognised that the uptake of the scheme has been encouraging and is meeting the objectives of allowing employees to try out new technologies at a low cost with a limited requirement to complete checks and paperwork. The Head of Environment (Operations) explained that the success of the scheme can be demonstrated through a couple of employees taking the decision to move their own vehicles to electric and has also reduced the amount of mileage claims being submitted by the employees using the scheme.

The review of the scheme carried out by audit is not intended to detract from these successes or introduce barriers to future use of the scheme, however it is necessary to tighten the controls in a few areas to prevent inappropriate use of the vehicles and ensure that appropriate paperwork is in place to evidence the use of the vehicles.

Initially a fleet of three electric cars based at Thornliebank Depot was made available for use to any East Renfrewshire Council employee holding a valid driving licence. The

Director of Environment clarified that the cars were obtained using grants from Transport Scotland and it was hoped that this would provide a good opportunity to test new electric vehicle technology over a 3 year period at relatively low running costs to the Council. An added benefit was that if the cars were made available as pool cars then staff could test the new technology themselves in a bid to change habits to a more environmentally sustainable method of car usage.

It is recognised that this was initially a pilot phase and the scheme would “evolve and improve as lessons are learned and uptake increases” as stated in the guidance. The guidance available in relation to the scheme is limited with only a brief summary of the objectives of the scheme and guidance in the form of a Q&A list available on the Intranet. A further two vehicles were recently added to the scheme bringing the total to five.

The key points listed in the electric pool car pilot scheme – 2016 include the following:

- The cars must be collected from and returned to Thornliebank depot.
- The pool cars **cannot** be kept at your destination or your home overnight – Thornliebank depot is open 24/7
- The cars must be parked in the allocated bays at Thornliebank depot and connected to the chargers after each journey.

In January 2017 a signing in and out sheet was introduced which was to be completed by all users of the cars prior to taking receipt of the keys and was also to be used to show the time the car was returned. In addition, the authorisation of a Head of Service for using the car at weekends was introduced.

4.1 **Electric Car Scheme Procedures**

The only guidance available for use of the cars is still in the same format as when the scheme started and is in the form of an overview of the scheme and then a Q&A section to provide further details on the use of the car.

The pilot scheme only refers to council employees. No mention is made of whether the scheme is also open to members, however extensive use of the electric car has been made by one member. It is understood that when the scheme was launched, one or more elected members asked if they were eligible to use the scheme. The council's insurance policy was checked and elected members were allowed access as a result.

It would be beneficial if the guidance was expanded to clarify who can use the vehicle (e.g. employees and/or councillors) as well as the use of the vehicle after hours and at weekends. It should also be updated to reflect the increased number of cars now within the pilot scheme.

The guidance should include a section on action to be taken in the event of the scheme being abused or proper procedures not being followed (e.g. not charging after use, incomplete vehicle log an defects forms being submitted, keeping car overnight etc).

In respect of the five vehicles now within the scheme based at three council locations, the Director of Environment stated that it would be for each relevant building responsible person to manage car(s) based at their location and that whilst the electric car scheme is facilitated by transport services, there is no ‘owner’ of the scheme. It is Audit's view however that whilst it is acknowledged that rules may differ slightly based on location (for example, times when vehicles can be collected or returned), the overriding principles and forms to be completed should be consistent across the council.

Recommendations

4.1.1 The guidance available should be expanded to include the points noted above.

4.1.2 Consideration should be given to including a section in the guidance detailing the action to be taken in the event of a user abusing the scheme.

Action: Director of Environment

4.2 Completion of Vehicle Log and Defects Form

The brief guidance available on the intranet states that **“for insurance and road safety purposes, and incidents where we have to trace individual users and confirm responsibility etc, we need a record of who was using each vehicle at all times”**.

Each time one of the cars is used a vehicle log and defect form should be completed showing the opening and closing mileage as well as any issues experienced with the car, if any.

A full analysis of one vehicle (AV16 NVM) and all users since April 2016 showed a number of instances where the appropriate vehicle log and defect form had not been completed at all. In addition to this it was noted that where the vehicle log and defect form had been completed it was not always providing an accurate opening and closing mileage.

A perusal of these forms for the other two vehicles indicated that they were also not always being completed each time a car was used.

The vehicle log and defect forms for AV16NVM, were compared to the outlook calendar used to show car availability and it was noted that the name on the calendar does not always agree to the name on the form (where one has been completed). The Head of Environment (Operations) explained that the outlook calendar may reflect the person booking the car but this may not be the person who will actually use the car (though it should be someone within the same department). The outlook calendar will also still contain details of bookings for the car, regardless of whether the booking went ahead or was cancelled.

The purpose of the journey is not stated or required on the outlook calendar, the vehicle log and defects form or the booking form.

From discussions with the Operations Manager (Transport), it was noted that there are no checks on the condition of the car with the users either prior to or after the journey undertaken, reliance is placed upon the user to mark damage on the vehicle log and defect form. If this is not completed then in the event of the car being damaged it would be difficult to verify the user at the time of the incident if the condition is not verified at the time of the car being issued and returned.

Recommendations

4.2.1 All car users should submit a completed vehicle log and defects form when returning the keys and a designated officer should check that all appropriate details have been provided.

4.2.2 The purpose of each journey in the electric car should be required at time of booking and clearly documented.

4.2.3 It may also be beneficial to add some terms and conditions to the vehicle log and defect form that the user will accept such as agreeing to charge the vehicle, complete vehicle log etc when signing the forms on collection of the car.

*Action: Director of Environment
Director of Corporate and Community*

4.3 Standardisation of forms to be completed

In January 2017, two additional forms were introduced, one for users to sign the car in and out and another which is to be used when the car is returned to the depot out of hours (after 4pm). The sign in and out forms duplicate some of the information shown on the vehicle log and defects form, however these were introduced to the scheme retrospectively after the vehicle log and defects form had already been in use since April and as a direct result of issues with the completion of the original forms being brought to light.

Recommendations

4.3.1 The forms being used to sign the car in and out and the vehicle log and defects form should be combined onto one form to reduce the amount of information being requested from the car user.

Action: Director of Environment

4.4 Driver Induction and Authorisation

Within the Q&A section of the scheme it is stated '*any East Renfrewshire Employee with a valid driving licence is entitled to use the pool vehicles.*'

There is no evidence that checks have been carried out to ensure that every driver using the electric pool cars has a valid driving licence. This could potentially leave the council exposed to the insurance being invalid in the case of an accident involving an unlicensed driver and the council could not demonstrate that it had undertaken reasonable checks.

The Operations Manager (Transport) and the Director of Environment reiterated that responsibility rests with departmental directors to ensure that drivers licences are checked at least annually. Whilst this is accepted in principle by Audit, experience suggests that this is not being carried out in practice consistently across the council. It is also possible that an employee who is not claiming mileage expenses may use the electric car and therefore will not have been subject to a driving licence check within their own department.

The guidance also states that the driver has to complete a short induction before using the electric pool cars for the first time. The Operations Manager (Transport) stated that all drivers would have been given a brief walk through of the dashboard, instruments and charging prior to using the electric car for the first time however no evidence of this is available.

Recommendations

4.4.1 Evidence should be kept to demonstrate that only holders of a valid licence are allowed to use the electric cars.

4.4.2 Only users who have had an induction should be allowed to book an electric car. A record detailing everyone who has received an induction and the date of this should be kept.

*Action: Director of Environment
Director of Corporate and Community*

5 MEMBERS EXPENSES

Members expenses are audited on a cyclical basis, generally only once in every 5 year period due to low value. In 2016/17, total mileage claims to 10 February 2017 was £1,902 (2015/16 – £2,896) and fares were £1,065 (2015/16 - £727). The last audit was

in June 2013 and at that time, one of the findings was that mileage claims could be more accurate and that lack of full description of the journey prevented confirmation of the accuracy of the mileage claimed. It was recommended at the time that all claims for mileage outwith East Renfrewshire should be verified to the AA route planner for accuracy by council officers. This was not accepted by management as it was not considered an appropriate use of officer time. It was also stated that claims were already returned if insufficient detail on departure points and destinations was provided.

Two members have recently repaid monies to the council via payroll deductions in respect of overclaimed mileages. The amounts repaid were £98.05 and £25.65 for the periods April 2015 to September 2016 and January 2015 to August 2016 respectively. The details of the overpayments were checked and the following noted.

- The overpayments were calculated in miles to 1 decimal place using the AA routefinder internet page. Mileages are usually rounded to the nearest mile and this would have resulted in a slightly lower repayment requiring to be made.
- The reimbursement of £98.05 was net of underpayments which were discovered when all forms were reviewed by council staff.

5.1 Checking of Members Expenses claim forms by council officers

The checks carried out by officers on members' expenses forms are limited to checking arithmetical accuracy of the totals columns and ensuring that all required boxes are completed. No checks are carried out on the accuracy of the mileage being claimed or the validity of purpose of journey or that the details of the journey are clear. It has been the long held view of officers within Democratic Services that members themselves are responsible for ensuring the validity and accuracy of the amounts being claimed and sign a declaration to this effect in completing the claim.

Whilst it is fully acknowledged that the prime responsibility for expenses claims being accurate and only made for valid purposes rests with the member making the claim, there is a responsibility on the council to ensure that public monies are properly protected. The Scottish Government guidance specifically states '*it will be for authorities to decide whether claims made by their councillors are reasonable and should be reimbursed.*'

It is Audit's view that the Council do not currently satisfy this requirement and as such, revised procedures are needed to demonstrate that expenses are only reimbursed where appropriate and in compliance with any guidance for payments of expenses.

Recommendation

5.1.1 Procedures for checking members' expense claims should be introduced to demonstrate that members' expenses are only reimbursed where reasonable and in compliance with guidance.

5.1.2 Consideration should be given to requiring all members expenses claims to be submitted electronically which would negate the need for officers to check arithmetical accuracy and allow them more time to carry out other checks on expenses.

Action: Director of Corporate and Community

5.2 Mileage claims and appropriate routes

The level of detail provided in the claim forms continues to be of a poor standard and is often not easy to read. The form requires councillors to provide a detailed description of the approved duty (as listed in the scheme) and details of the journey however this is often not completed properly meaning it is difficult to determine the validity and accuracy of the mileage being claimed.

The current scheme for members' remuneration and expenses does not give any guidance on mileage claims and appropriateness of route claimed. The guidance does not for example specify whether the shortest or quickest etc route must be taken. An example of where this lack of guidance could lead to large discrepancies in mileage claims is from Eastwood Headquarters to Glasgow airport one way. Three potential routes are:

- Via Darnley and Paisley 9.3 miles
- Via M77, exiting at Ibrox junction and joining M8 12.5 miles
- Via M77/M8 via loop at Kinning Park 14.1 miles

In the absence of clear guidance, all might be considered valid routes depending on time of travel and traffic volume so further clarification is required for members to follow.

Audit selected a sample of members' mileage claims and compared the amounts to the AA routefinder. Numerous potential anomalies were noted depending on the route selected. Given the absence of relevant guidance provided to members on this issue, Audit is unable to conclude whether the mileage claims sampled are over or understated.

The review of members' expense claims also highlighted claims being made which did not fulfil the requirements of the scheme for members' remuneration and expenses insofar as the journey information provided was too vague for any meaningful checks to be carried out on accuracy of mileage claimed.

It should be noted that a review of expenses claims for mileage indicates that the majority of claims are for 'regular journeys' (e.g. Home to Eastwood HQ and return) and as such, it is not expected that these would be regularly checked after the first claim as it is assumed the subsequent amounts claimed would not change for these journeys. It is the less frequent journeys, particularly those outwith East Renfrewshire borders that seem to be more prone to inaccuracy, particularly where the start and/or destination points are unclear. 100% checks of all mileage would not be considered good use of an officer's time however there is a need for some checking to be implemented, commensurate with the amounts being claimed.

Recommendations

5.2.1 An extra column should be added to the members expense claim form for the member to add the approved duty per the list provided in the scheme, in addition to providing details of the journey as presently required.

5.2.2 Clarification needs to be provided to members on what mileage can be claimed for example, shortest direct route, quickest route etc

5.2.3 Any claim forms which have insufficient details on departure points or destinations should be returned to members and not authorised for payment until this information is provided.

5.2.4 Some random sample checks on appropriateness and accuracy of members mileage expense claims should be carried out and evidenced by Members Services, with samples biased towards longer journeys and those outwith council boundaries.

Action: Director of Corporate and Community

5.3 Scheme for Members' Remuneration and Expenses

The Council's scheme for members' remuneration and expenses is revised annually and issued to members however it provides little in the way of guidance on what can and cannot be claimed. There is no guidance on what mileage can be claimed for

journeys i.e. shortest route versus quickest route, travel between place of work and council business, etc

There is guidance available on the Scottish Government website and whilst it is not statutory, it is considered best practice.

An example of this is that one member routinely claimed mileage to or from work when attending council business though it is noted that no such claims have been made since August 2015. Whilst the council guidance does not provide much clarification in this matter, the Scottish Government guidance is quite clear and paragraph 27 states that where a councillor travels on council business from place of work, they can be reimbursed but only up to the distance which would have been incurred had the journey started from their home. The council's scheme however is silent on how much can be claimed for journeys starting or finishing at a member's place of work.

It is not considered unreasonable for a member to claim return mileage from a place of work and return to that place during the same day as this will be in addition to the normal home to work mileage that they would normally incur. However, in several instances, claims were made at either end of the working day for travel from place of work to or from council business. Scottish Government guidance would suggest that this was inappropriate as it exceeded mileage between home and council business.

The actual address or postcode of the place of work should also be noted on the expenses claim form as opposed to just stating 'work' or 'office' or this information could be held centrally along with home address details. The exact location of workplace for this member is not known and therefore the mileage amounts claimed cannot be verified however the claims exceeded mileage between home and council and would therefore not be allowable under Scottish Government guidance.

Recommendations

5.3.1 The Council's scheme of Members' Remuneration and Expenses should be more closely aligned to Scottish Government guidance to provide better clarification to members on what can be claimed, including how mileage should be calculated and how much mileage (if any) can be claimed for journeys to or from a member's place of work.

5.3.2 Members should be advised that forms will not be approved for payment unless journey start and end points are clear.

Action: Director of Corporate and Community

6 TAXI ACCOUNT

The council's current scheme for members' remuneration and expenses states:

The rate for travel by taxi or private hire shall not exceed:-

In the case of urgency or where no public transport is reasonably available the amount of actual receipted fare

In any other case the amount of the receipted fare for travel by appropriate public transport.

Members can include taxi expenses incurred by them directly on the members' travel and subsistence claim form where they will provide the following details: date, time of departure, time of arrival, detailed description of approved duty, expense items or details of journey and the amount. It is of importance to note that members then sign and date this claim form and declare amongst other things that the amount claimed has been actually and reasonably incurred for the purpose of enabling them to perform approved duties as a member of the council.

A corporate taxi account was also in operation which members could use. This is paid directly by the council and is therefore not included on expenses claim forms but is included in the annual summary of members expenses.

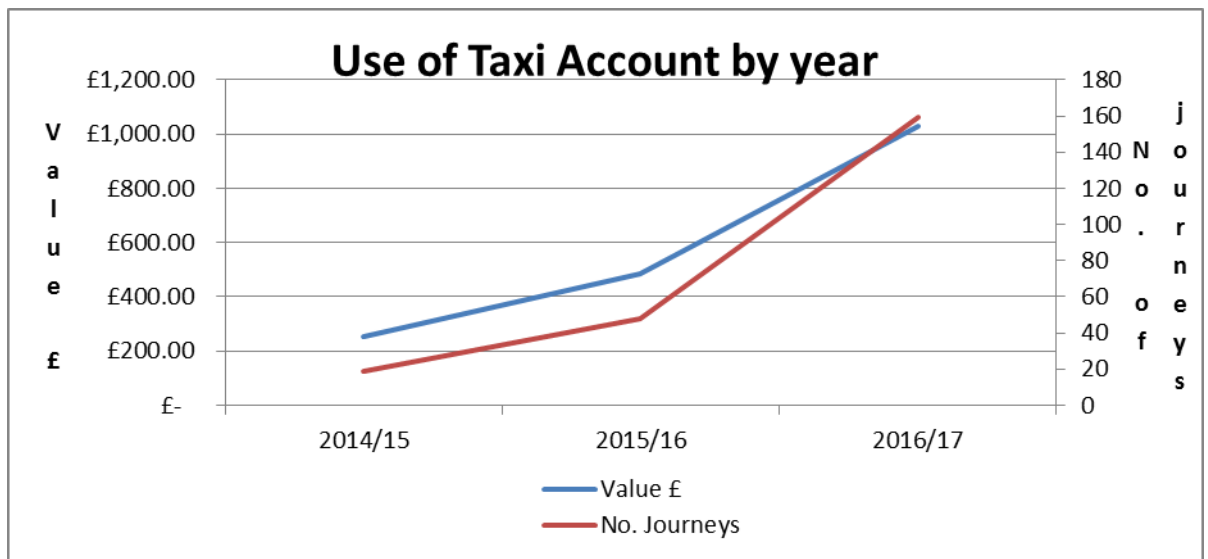
6.1 Use of Taxis

The guidance for use of taxis within the scheme could be written more clearly however it seems to imply that taxis should only be used on an exceptional rather than routine basis and the amount claimed should be limited to the equivalent cost of public transport if use of a taxi is not in an urgent situation or where public transport is not reasonably available.

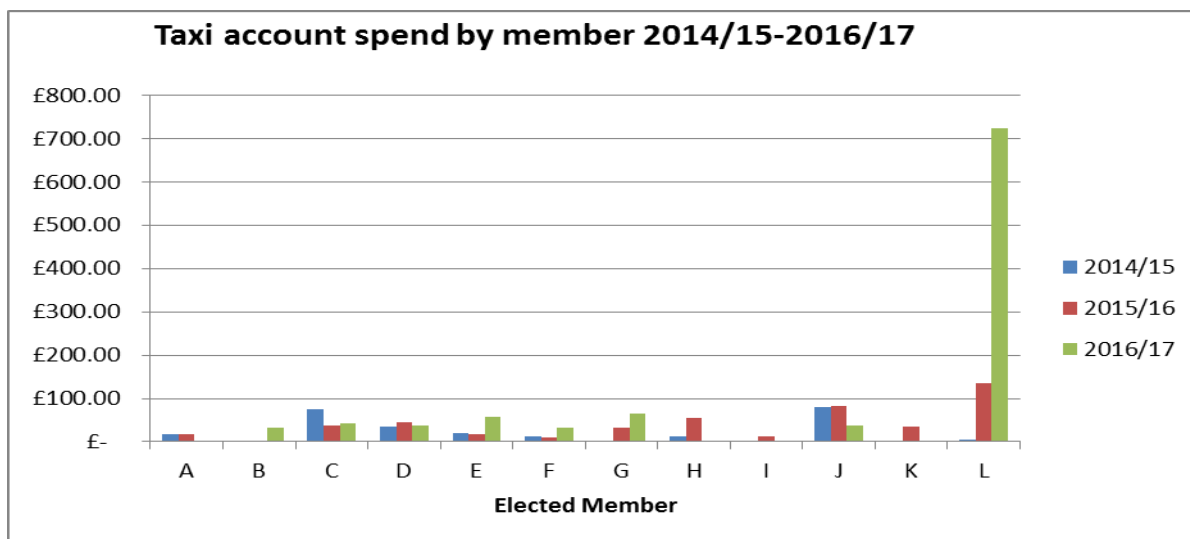
Use of the corporate taxi account by members precludes the option of limiting the use of taxis in non-urgent cases or where public transport is not reasonably available to the equivalent public transport fare as it is paid directly by the council.

Taxi costs paid via the council taxi account total £1,770 in the period April 2014 to February 2017 whereas taxi expenses paid directly by members and then reclaimed in the same period are minimal. The taxi account has been used by 12 members over the last 3 years to varying degrees. Use of the taxi account has doubled each year in the last three years both in terms of value and number of journeys as shown in Graph A below. Use of the taxi account by individual members over the same period is shown in Graph B below.

Graph A



Graph B



The way that the taxi account operated up until very recently was that some journeys would be booked by members services on behalf of members. Whilst the booking was recorded by members services officers in a diary when they booked it, the reason for the journey is rarely noted, making it difficult to ascertain if the journey is for a valid approved duty and that the cost is limited to the cost of public transport if the journey was not urgent or where no reasonable public transport alternative was available.

Members could also use the corporate taxi account by phoning the taxi company directly. The cost of the journey would be invoiced to the council for payment, again negating the need to specify the approved duty or the reason for using a taxi.

Use of the corporate taxi account by members as opposed to them paying directly for the taxi and then reclaiming via expenses has resulted in a lack of visibility of purpose of the journey, however up until 2015/16 the level of use of the taxi account was low as shown in the graph A above.

A new form was introduced in February 2017 and this must now be completed by all members requesting use of taxis via the account. This form specifically requests the purpose of the journey and confirmation that there is no other reasonable travel option e.g. public transport.

The Scottish Government guidance states that councillors are required to declare that their claims are for approved business and relate to associated costs incurred by them. It will be for authorities to decide whether claims made by their councillors are reasonable and should be reimbursed. It further states that councillors and local authorities should consider cost effectiveness and value for money when choosing the mode and class of transport for a journey on council business.

The processes in place surrounding the use of the corporate taxi account allows members to avoid having to make this declaration as the taxi cost is paid by the council and is not on their expense claim form which contains the declaration. Taxi costs paid directly by the council are however included in the members year end summary for publication along with amounts which were included in expenses claims.

Recommendations

6.1.1 A review of all taxi journeys paid directly by the council should be carried out and councillors asked to provide details of which specific approved duty was being carried out and the details of the approved duty, if this information is not already recorded by Members Services.

6.1.2 *The reason that a taxi was used in each case should also be requested and assessed in terms of whether it was a case of urgency or that public transport was not reasonably available. If these conditions, are not met, the member should be asked to repay the excess over the public transport cost.*

6.1.3 *The council's scheme needs to be reworded to clarify when it is acceptable for taxis to be used and controls implemented to ensure that this is complied with.*

Action: Director of Corporate and Community

6.2 Corporate Taxi Account

The council has a contract in place for the provision of taxis. The contract was renewed with effect from 15 August 2016. Taxis booked for members correctly use one of the taxi companies on the contract however some checks were carried out to ensure that the contracted rates were being applied. In the contract, an initial charge is set for the first mile and then a reduced rate for each subsequent mile. Charges should be based on the mileages rounded up to the nearest $\frac{1}{10}$ mile.

These checks indicate that the taxi company is charging the council at a rate higher than those agreed in the contract based on mileages obtained online using the AA routefinder. Initial enquiries indicate that there is no advantage to bookings for taxis being made using the corporate account as preferential rates are not given. This information has been passed to the procurement section to investigate the potential breach of contract further.

If taxi companies are unwilling to adhere to the contracted rates, it calls into question having a contract in place at all.

Recommendations

6.2.1 *Corporate procurement should investigate why the council is being charged rates in excess of contracted amounts and ask the taxi company for reimbursement of overcharges where applicable.*

Action: Chief Officer – Legal and Procurement

Chief Auditor
26 April 2017

Consolidated Responses

Recommendation	Response received from	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.1 <i>The guidance available should be expanded to include the points noted above.</i>	Env	Yes	The guidance will be up-dated and will include details of who can use the vehicle, use after hours and weekends.	John McElhinney, Technical Officer (Fleet Compliance)	Sept 2017
4.1.2 <i>Consideration should be given to including a section in the guidance detailing the action to be taken in the event of a user abusing the scheme.</i>	Env	Yes	The guidance will be up-dated and will include action that will be taken in the event of the scheme being abused or proper procedures not being followed.	John McElhinney, Technical Officer (Fleet Compliance)	Sept 2017
4.2.1 <i>All car users should submit a completed vehicle log and defects form when returning the keys and a designated officer should check that all appropriate details have been provided.</i>	C&C	Yes	Agreed. Council Officer	Eamonn Daly	29-Jun-2018
	Env	Yes	A new single form will be produced to include the vehicle log, defects and will give details of the terms and conditions of use. A designated officer(s) at each location will ensure the form is completed properly.	John McElhinney, Technical Officer (Fleet Compliance)	Sept 2017
4.2.2 <i>The purpose of each journey in the electric car should be required at time of booking and clearly documented.</i>	Env	Yes	The purpose of each journey in the electric car will be requested at the time of booking and clearly documented.	John McElhinney, Technical Officer (Fleet Compliance)	Sept 2017
4.2.3 <i>It may also be beneficial to add some terms and conditions to the vehicle log and defect form that the user will accept such as agreeing to charge the vehicle, complete vehicle log etc when signing the forms on collection of the car.</i>	Env	Yes	See 4.2.1 above.	See 4.2.1 above.	See 4.2.1 above.

4.3.1 The forms being used to sign the car in and out and the vehicle log and defects form should be combined onto one form to reduce the amount of information being requested from the car user.	Env	Yes	See 4.2.1 above.	See 4.2.1 above.	See 4.2.1 above.
4.4.1 Evidence should be kept to demonstrate that only holders of a valid licence are allowed to use the electric cars.	C&C	Yes	A meeting will be arranged with A Corry to agree where responsibility for this check should best sit. Jim Sneddon/Sharon Beattie	Sharon Beattie; Eamonn Daly	31-Jul-2017
	Env	Yes	New users will have to complete the Occupational Road Risk Drivers Check form at the time of their first booking or at their induction training.	John McElhinney, Technical Officer (Fleet Compliance)	Sept 2017
4.4.2 Only users who have had an induction should be allowed to book an electric car. A record detailing everyone who has received an induction and the date of this should be kept.	Env	Yes	Only users who have had an induction will be allowed to book an electric car. A record detailing everyone who has received an induction and the date of this will be kept.	John McElhinney, Technical Officer (Fleet Compliance)	Sept 2017
5.1.1 Procedures for checking members' expense claims should be introduced to demonstrate that members' expenses are only reimbursed where reasonable and in compliance with guidance.	C&C	Yes	Jim Sneddon/Eamonn Daly	Eamonn Daly	31-Jul-2017
5.1.2 Consideration should be given to requiring all members expenses claims to be submitted electronically which would negate the need for officers to check arithmetical accuracy and allow them more time to carry out other checks on expenses.	C&C	Yes	To be investigated and if possible actioned. Jim Sneddon	Eamonn Daly	29-Dec-2017

5.2.1 <i>An extra column should be added to the members expense claim form for the member to add the approved duty per the list provided in the scheme, in addition to providing details of the journey as presently required.</i>	C&C	Yes		Eamonn Daly	30-Jun-2017
5.2.2 <i>Clarification needs to be provided to members on what mileage can be claimed for example, shortest direct route, quickest route etc.</i>	C&C	Yes	Agreed. Jim Sneddon	Eamonn Daly	30-Jun-2017
5.2.3 <i>Any claim forms which have insufficient details on departure points or destinations should be returned to members and not authorised for payment until this information is provided.</i>	C&C	Yes	Agreed. Member Services	Eamonn Daly	30-Jun-2017
5.2.4 <i>Some random sample checks on appropriateness and accuracy of members mileage expense claims should be carried out and evidenced by Members Services, with samples biased towards longer journeys and those outwith council boundaries.</i>	Corp&Com m	Yes	Agreed. Member Services	Eamonn Daly	30-Jun-2017
5.3.1 <i>The Council's scheme of Members' Remuneration and Expenses should be more closely aligned to Scottish Government guidance to provide better clarification to members on what can be claimed, including how mileage should be calculated and how much mileage (if any) can be claimed for journeys to or from a member's place of work.</i>	Corp&Com m	Yes	A copy of the Scottish Government Guidance will be obtained and used to inform the recommended action. Jim Sneddon	Eamonn Daly	30-Jun-2017
5.3.2 <i>Members should be advised that forms will not be approved for payment unless journey start and end points are clear.</i>	Corp&Com m	Yes	Agreed to be initiated when the Members Scheme of Remuneration is approved. Jim Sneddon	Eamonn Daly	30-Jun-2017

6.1.1 A review of all taxi journeys paid directly by the council should be carried out and councillors asked to provide details of which specific approved duty was being carried out and the details of the approved duty, if this information is not already recorded by Members Services.	C&C	Yes	Confirm relevant Councillors asked to provide details of approved duties. Jim Sneddon	Eamonn Daly	31-May-2017
6.1.2 The reason that a taxi was used in each case should also be requested and assessed in terms of whether it was a case of urgency or that public transport was not reasonably available. If these conditions, are not met, the member should be asked to repay the excess over the public transport cost.	C&C	Yes	Confirm relevant Councillors asked to provide details of approved duties. Jim Sneddon	Eamonn Daly	24-May-2017
6.1.3 The council's scheme needs to be reworded to clarify when it is acceptable for taxis to be used and controls implemented to ensure that this is complied with.	C&C	Yes	Agreed this will be included in the revised Scheme of Administration. Jim Sneddon	Eamonn Daly	30-Jun-2017
6.2.1 Corporate procurement should investigate why the council is being charged rates in excess of contracted amounts and ask the taxi company for reimbursement of overcharges where applicable.	Procurement	Yes	Procurement will write to taxi contractors on the corporate framework to remind them they are required to adhere to the terms and conditions of the contract awarded to them and that this includes offering the agreed rates as per the contract. Specific details where wrong rates have been applied will be included in the relevant contractor(s) letter and reimbursement sought.	May Harvey-Welsh - Procurement	19 June 2017

		Yes	<p>A note will be included in the Procurement newsletter advising departments that only approved taxi companies shall be used. Text will also be included reminding department that invoices must be checked to ensure the correct rates are charged and where on the intranet the contract rates can be found.</p>	<p>Diane Pirie – Chief Procurement Officer</p>	<p>W/C 19 June 2017</p>
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