

**Argyll and Bute Council**  
**Comhairle Earra-Ghàidheal Agus Bhòid**

*Customer Services*  
*Executive Director: Douglas Hendry*



*Kilmory, Lochgilphead, PA31 8RT*  
*Tel: 01546 602127 Fax: 01546 604435*  
*DX 599700 LOCHGILPHEAD*  
*5 September 2023*

**NOTICE OF MEETING**

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **THURSDAY, 14 SEPTEMBER 2023 at 10:00 AM**, which you are requested to attend.

Douglas Hendry  
Executive Director

**BUSINESS**

1. **APOLOGIES**
2. **DECLARATIONS OF INTEREST**
3. **MINUTE OF PREVIOUS MEETING OF THE AUDIT AND SCRUTINY COMMITTEE HELD ON 20 JUNE 2023 (Pages 3 - 8)**

**AUDIT ITEMS**

4. **INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES (Pages 9 - 16)**  
Report by Chief Internal Auditor
5. **INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24 (Pages 17 - 32)**  
Report by Chief Internal Auditor
6. **INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/24 (Pages 33 - 66)**  
Report by Chief Internal Auditor
  - *Risk Management*
  - *Education Maintenance Allowance*
  - *Kintyre Community Centre – Live Argyll*
  - *Victoria Hall – Live Argyll*

7. **EXTERNAL AUDIT UPDATE**

Verbal Update by Mazars

### **SCRUTINY ITEMS**

**8. VERBAL UPDATE BY CHAIR(S) OF SCRUTINY PANEL(S)**

Verbal Updates by Martin Caldwell and Councillor Jim Lynch

**9. INTERNAL AUDIT - ANNUAL SELF-ASSESSMENT (Pages 67 - 70)**

Report by Chief Internal Auditor

**10. CORPORATE COMPLAINTS - ANNUAL REPORT 2022-23 (Pages 71 - 110)**

Report by Executive Director with responsibility for Legal and Regulatory Support

**11. FREEDOM OF INFORMATION - ANNUAL REPORT 2022-23 (Pages 111 - 118)**

Report by Executive Director with responsibility for Legal and Regulatory Support

**12. AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2022/23 (Pages 119 - 126)**

Report by Chair, Martin Caldwell

**13. STRATEGIC RISK ASSURANCE MAPPING (Pages 127 - 140)**

Report by Chief Internal Auditor

**14. STRATEGIC RISK REGISTER (Pages 141 - 144)**

Report by Chief Executive

**15. WORKPLAN (Pages 145 - 148)**

For noting and updating

### **Audit and Scrutiny Committee**

Martin Caldwell (Chair)

Councillor Graham Hardie

Councillor Jim Lynch (Vice-Chair)

Councillor Andrew Vennard

Councillor Daniel Hampsey

Councillor Reeni Kennedy-Boyle

Councillor Dougie McFadzean

Shona Barton, Governance Manager

Contact: Lynsey Innis, Senior Committee Assistant, Tel: 01546 604338

**MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY MICROSOFT TEAMS  
on TUESDAY, 20 JUNE 2023**

**Present:** Martin Caldwell (Chair)

Councillor Graham Hardie                      Councillor Jim Lynch  
Councillor Reeni Kennedy-Boyle              Councillor Andrew Vennard

**Attending:** Jane Fowler, Head of Customer Support Services  
Anne Blue, Head of Financial Services  
Paul MacAskill, Chief Internal Auditor  
Shona Barton, Governance Manager  
Iain Jackson, Governance, Risk and Safety Manager  
Jane Jarvie, Communications Manager  
Sonya Thomas, OD Project Officer  
Mhairi Weldon, Senior Audit Assistant  
Cameron Waddell, Mazars

**1. APOLOGIES**

The Chair welcomed everyone to the meeting.

Apologies for absence were intimated on behalf of Councillors Daniel Hampsey and Mark Irvine.

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest intimated.

**3. MINUTE OF PREVIOUS MEETING OF THE AUDIT AND SCRUTINY  
COMMITTEE HELD ON 16 MARCH 2023**

The Minute of the previous meeting of the Audit and Scrutiny Committee, held on 16 March 2023 was approved as a correct record.

Having noted the commitments of officers in attendance, the Chair advised that it was his intention to vary the order of business to take the following agenda items out of sequence. The order in which they are minuted, is the order in which discussion took place.

**4. AUDIT STRATEGY MEMORANDUM**

Consideration was given to the Audit Strategy Memorandum for Argyll and Bute Council for the year ending 31 March 2023. The report summarised the audit scope, approach and timeline, highlighted significant audit risks and areas of key judgements and provided details of the audit team at Mazars LLP.

**Decision**

The Audit and Scrutiny Committee noted the contents of the Audit Strategy Memorandum.

(Reference: Report by Mazars LLP, submitted)

## **5. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES**

The Committee gave consideration to a report providing a summary of Internal Audit activity and progress during quarter one of 2023/24 against the following areas:

### **Audits Completed**

- Purchasing Cards
- Building Standards
- Cyber Security
- Management of Debt and Debt Recovery
- Burial Records
- Counselling in Schools
- Equality and Socio-Economic Impact Assessment
- Payroll
- LiveArgyll – Lochgilphead Community Centre
- LiveArgyll – Mid Argyll Sports Centre

### **Audits in Planning/Progress**

- Risk Management
- Learning Disability Care Packages

The report also included information on the work carried out by the Counter Fraud Team (CFT) and provided an update on the progress of work carried out as a result of information received from the National Fraud Initiative (NFI).

### **Decision**

The Audit and Scrutiny Committee reviewed and endorsed the Summary of Activities report.

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

## **6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/2024**

The Committee gave consideration to a report containing the action plans in relation to the following 10 audits:-

- Purchasing Cards
- Building Standards
- Cyber Security
- Management of Debt and Debt Recovery
- Burial Records
- Counselling in Schools
- Equality and Socio-Economic Impact Assessment
- Payroll



- LiveArgyll – Lochgilphead Community Centre
- LiveArgyll – Mid Argyll Sports Centre

### **Decision**

The Audit and Scrutiny Committee reviewed and endorsed the summary report and detail within each individual report.

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

## **7. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2022-23**

Consideration was given to a report which provided an update on all open actions as at 31 March 2023, including information on actions where the agreed implementation date had been rescheduled.

### **Decision**

The Audit and Scrutiny Committee endorsed the contents of the report.

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

## **8. CONSULTATIONS SCRUTINY REVIEW**

Consideration was given to a report which presented the Consultation Scrutiny Review, which was carried out as per the 2022/23 Scrutiny Plan, agreed by the Committee at their meeting on 15 September 2022.

### **Decision**

The Audit and Scrutiny Committee:-

1. agreed the draft Consultations Scrutiny Report;
2. noted that the recommendations from the report are already being taken forward by relevant officers; and
3. agreed that the report is submitted to the September meeting of the Council as a report for consideration and noting to ensure that the Council is updated on the outcome of the review.

(Reference: Report by Chair of Consultations Scrutiny Panel, dated 20 June 2023, submitted)

## **9. VERBAL UPDATE BY CHAIR OF THE FLY TIPPING SCRUTINY PANEL**

Councillor Jim Lynch, Chair of the Fly Tipping Review Panel advised that due to data sets being unavailable at the time the review had been undertaken, it was not possible to conclude and as such outlined the planned approach to seeking completion during 2023/24.

## **10. SCRUTINY - IDENTIFICATION OF A TOPIC 2023-24**

Consideration was given to a report which provided the Committee with an option for a planned approach for the progress and completion of a scrutiny review in the context of the Scrutiny Manual and Framework as part of the Committee's scrutiny role for 2023-24.

### **Decision**

The Audit and Scrutiny Committee:-

1. considered and approved the planned proposal for work in 2023/24 in relation to the outstanding scrutiny topic, specifically 'fly-tipping' which has been identified in accordance with the agreed process of assessment which is detailed in the Scrutiny Framework and Manual; and
2. approved the one topic, specifically 'Fly-Tipping' having been previously identified and partly completed due to data sets being unavailable and to progress this scrutiny review until it is completed allowing maximum benefit across the authority by adding value and supporting continuous improvement.

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

## **11. PERFORMANCE REPORTING UPDATE**

Having noted that the Performance and Improvement Framework (PIF) which sets out the process for presenting the Council's performance reports was under review, the Committee gave consideration to a report which identified the performance reporting activities that have occurred during the reporting period and outlined the planned activity for Performance Management and Reporting commencing 2023/24.

### **Decision**

The Audit and Scrutiny Committee:-

1. noted that the report presented Council performance reporting arrangements across all services;
2. noted that the Strategic and Area Committees have responsibility to scrutinise operational performance; and
3. noted and agreed the planned activity for Performance Management and Reporting during 2023/24 onwards.

(Reference: Report by Chief Executive, dated 20 June 2023, submitted)

## **12. AUDIT SCOTLAND REPORT - FINANCIAL BULLETIN 2021/22**

The Committee gave consideration to a report which presented the main issues raised in the recent Local Government Financial Bulletin 2021-22 report by the Accounts Commission and highlighted matters of relevance to the Committee.

### **Decision**

The Audit and Scrutiny Committee noted the contents of the Accounts Commission report.

(Reference: Report by Head of Financial Services, dated 20 June 2023, submitted)

### **13. INTERNAL AUDIT - ANNUAL REPORT 2022/23**

Consideration was given to a report which outlined the work undertaken by Internal Audit in respect of the Annual Audit Plan 2022/23 and advised of the contents of the Chief Internal Auditor's independent annual opinion on the effectiveness of the Council's risk management, internal control and governance processes.

#### **Decision**

The Audit and Scrutiny Committee endorsed the content of the report and the associated annual opinion of the Chief Internal Auditor.

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

### **14. STATEMENT OF GOVERNANCE AND INTERNAL CONTROL**

The Committee gave consideration to a report which advised that the code of corporate governance action plan for 2022/23 had been reviewed and updated along with the content of the revised code to reflect the governance position within the Council for 2022/23. The report also provided information on the action plan for 2023/24 which detailed areas for further development and included the statement of governance and internal control in the Annual Accounts for 2022/23.

#### **Decision**

The Audit and Scrutiny Committee:-

1. considered and noted the updates in the Action Plan for 2022/23;
2. considered and approved the content of the Action Plan for 2023/24; and
3. considered and approved the draft statement of governance and internal control for 2022/23.

(Reference: Report by Executive Director with responsibility for Legal and Regulatory Support, dated 20 June 2023, submitted)

### **15. LOCAL GOVERNMENT IN SCOTLAND - OVERVIEW 2023**

Consideration was given to the recently published Local Government in Scotland – Overview 2023 report by the Accounts Commission.

#### **Decision**

The Audit and Scrutiny Committee noted the contents of the Local Government in Scotland – Overview 2023 report.

(Reference: Report by Accounts Commission, submitted)

## **16. UNAUDITED FINANCIAL ACCOUNTS**

The Committee gave consideration to a report which provided an overview of the unaudited annual accounts for 2022-23. The report also provided a summary of the significant movements from 2021-22 and the revenue outturn for 2022-23. It was noted that the Council would be asked to approve the Unaudited Annual Accounts for 2022-23 for issue.

### **Decision**

The Audit and Scrutiny Committee considered the Unaudited Annual Accounts for the year ended 31 March 2023.

(Reference: Report by Section 95 Officer, dated 16 June 2023, submitted)

## **17. WORKPLAN**

In order to facilitate forward planning or reports to the Audit and Scrutiny Committee, Members considered the outline Audit and Scrutiny Committee workplan.

### **Decision**

The Audit and Scrutiny Committee agreed to note the outline workplan.

(Reference: Audit and Scrutiny Committee Workplan, dated 20 June 2023, submitted)

The Committee resolved in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973, to exclude the press and public for the following item of business on the grounds that it was likely to involve the disclosure of exempt information as defined in Paragraph 6 of Part 1 of Schedule 7A to the Local Government (Scotland) Act 1973.

## **18. INTERNAL AUDIT REVIEW OF CLIENT FUNDS, ACTION PLAN UPDATE**

Consideration was given to a report which provided an update on the progress made in addressing all actions agreed as a result of the review of Client Funds as at 31 March 2023.

### **Decision**

The Audit and Scrutiny Committee agreed the recommendations in the report.

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

---

**ARGYLL AND BUTE COUNCIL****AUDIT & SCRUTINY COMMITTEE****FINANCIAL SERVICES****14 SEPTEMBER 2023**

---

**INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES**

---

**1. SUMMARY**

1.1 The objective of the report is to provide the Audit and Scrutiny Committee (the Committee) with a summary of Internal Audit activity and progress during quarter two of 2023/24.

1.2 Core activities together with a progress update statement are shown below:

- **2023/24 Audit Plan progress:** On track subject to available resources being in place for the full period of the approved plan.
- **2023/24 Individual Audits undertaken:** Four audits have been completed during the period and all have been assessed as providing high assurance. **(Where HSCP and LiveArgyll Audits are included these are provided for information only).**
- **Scrutiny:** Planned work for 2023/24 in relation to 'Fly Tipping' will be scheduled later in the calendar year.
- **Counter Fraud:** The Counter Fraud Team (CFT) is continuing to rebill council tax accounts and recovery of funds is underway. All other aspects and referrals are being considered, investigated and evaluated and the Counter Fraud Team remain vigilant to protect our public purse.
- **Continuous Monitoring Programme Testing:** A number of auditable units are subject to continuous testing. There have been two new issues which have been identified this quarter and which we have received a management response for both cases.
- **Performance indicators:** Current status is green / on track.

**2. RECOMMENDATIONS**

2.1 To review and endorse the Summary of Activities report.

**3. DETAIL**

3.1 Four audits have been completed since the previous Committee in June 2023.

**Audits Completed**

- Risk Management
- Education Maintenance Allowance
- Kintyre Community Centre – LiveArgyll

- Victoria Hall - LiveArgyll

### **Audits in Planning / in Progress**

reported to a future meeting of the Committee

- Piers and Harbours
- Pupil and Public Transport
- Hire of Vehicles
- Learning and Disability Care Packages
- Pupil Registration

3.2 In addition to those already in progress, indicative audits planned for Quarter 3 2023/24 are:

- Planning
- Freedom of Information Requests
- Compliance Review
- Oban Airport

### **3.3 2023/24 Audit Plan**

- Work has commenced on the approved plan and with work ongoing outlined in paragraph 3.2.

### **Scrutiny**

3.4 It was agreed in June 2023 that scrutiny work for 2023/24 will focus on the outstanding review concerning 'Fly Tipping'. Work had previously been postponed until data became available to the Panel. It is now likely that this will be in the autumn/winter of 2023 but we will keep the Panel updated.

### **Counter Fraud**

3.5 "The CFT is progressing well with both team members fully CIPFA accredited fraud investigators. Continued routine work is required to be able to accurately track the full income recovered from the team's work, however, based on the amount of additional billing, even accounting for a degree of non-recovery, the indications are that they are easily exceeding target. In addition the team are raising awareness of the Council's zero tolerance to fraud and this will act as a deterrent to fraud being perpetrated in the first place.

The team aim to visit Mull in the coming months which will likely conclude the proactive island work this year. The islands will be proactively reviewed periodically for any new evidence or any further investigative requirements.

A large review of the Helensburgh area is underway, this will be labour intensive and will involve in depth discussions with the council tax team in order to assess information and where appropriate re-bill any monies due as may result from the work.

The team now have a referral system in place from council tax teams as additional resources through the use of summer students working has supported this development.

The team lead is also working directly with DWP in order to conclude a long term investigation and will liaise with sheriff officers if successful to proceed with recovery. The CFT will also look at other avenues to conclude this difficult investigation if the DWP venture is fruitless.

The CFT are also working closely with the empty homes team to support each other in our remits. Work and communication between each department is key in finding solutions and appropriate billings to enable empty homes to return to residency or open market.

The NFI exercise continues to be a routine work area for the CFT.

### **Additional Updates from Quarter One**

- 3.6 Staff continue to work from home and this has proved to be successful; where on-site visits have been required due to the specific nature of the audit work to be undertaken, these visits have occurred in accordance with any guidance that was in place, including lone worker best practice.
- 3.7 The Public Sector Internal Audit Standards (PSIAS) require the Council's Chief Internal Auditor (CIA) to develop a Quality Assurance and Improvement Programme (QAIP). The purpose of the QAIP is to enable the evaluation of internal audit's conformance to the PSIAS. The QAIP must include annual internal self-assessments with a five yearly external assessment, carried out by an independent assessor. A programme of five yearly reviews has been prepared by the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) and these will be conducted by peer review. This review has been completed and the findings were reported to the March 2023 meeting of the Committee. The Self-Assessment against the PSIAS for 2023 will be reported to the September meeting of the Committee.
- 3.8 A sample of data in respect of the Statutory Performance Indicators (SPI's) that are required to be returned by councils as part of the Local Government Benchmarking Framework (LGBF) must be reviewed by Internal Audit for submission to the Improvement Service by 31 August each year. Internal audit carry out this work in collaboration with colleagues in performance management. Internal Audit was provided with the full set of data from which to select indicators for review on 23 June and as large variances were reported in 'Payment of Invoices' and 'Cost of Council Tax Collection' and there was a change in the data requirement for 'Equal Opportunities Policy 1', these indicators were selected for review. There were also large variances reported in sport and leisure management, museum services and use of libraries, however, the explanations provided were largely due to a return to full service following Covid restrictions. It was decided that these indicators would not be reviewed for the 2022/23 reporting year as they have been subject to review in recent years and errors in data collection and reporting had been resolved. Errors were identified during the course of the review and amended by the relevant officers. The pro-forma has been updated to reflect the correct figures for submission to the Improvement Service.

- 3.9 The Strathclyde Concessionary Travel Scheme (SCTS) is founded on the provision of the Transport Act 1985, which allows authorities to make concessionary travel schemes in certain circumstances. The SCTS is administered by Strathclyde Partnership for Transport (SPT) on behalf of the SCTS Joint Committee consisting of 12 local authorities to issue travel cards which entitles the holder to discounted travel by reason of age or disability, and provide reimbursement of fare reductions on rail, subway and ferry services. Argyll and Bute Council operates two ferry routes that qualify for concessionary fares within the SCTS. Internal audit are required to provide a certificate of accuracy on an annual basis to confirm that the details pertaining to the number of concessionary passengers carried and the equivalent standard fares are consistent with the quarterly claims for reimbursement of the difference between the concessionary fare charged and the standard fare. The data and supporting information for quarter 4 2022/23 claim was provided to internal audit for review and found to provide an accurate representation of the number of passengers and value of fares charged, and the reimbursement value was found to have been calculated in accordance with the SCTS requirements. The certificate of accuracy was therefore issued on 22 June 2023.

### **Continuous Monitoring**

- 3.10 Our continuous monitoring programme is generally focused on transactional type activity. Standard audit tests are applied which are relevant to each auditable unit. Control design tests look at whether the controls in place adequately address the potential risk event. There have been two new findings within the quarter that require to be reported.

**Table 2: Continuous Monitoring Findings**

<b>Auditable Area</b>	<b>Areas Tested</b>	<b>Issues Identified</b>	<b>Management comment / action</b>
Payroll	Overtime	High levels of Overtime	Service short staffed due to sick leave and vacancies. The use of agency staff is being considered.
Payroll	Overtime	High levels of Overtime	Service short staffed with additional shifts being picked up by member of staff identified.

- 3.11 A follow up process is in place whereby management are advised of continuous monitoring findings and, where appropriate, requested to take remedial action. There are currently no outstanding follow-up points arising from previous testing. Due to the volume of continuous monitoring tests carried out the decision was made to report by exception only.

### **National Reports**

- 3.12 A follow up process for national reports is in place whereby management are advised of national reports published and asked to confirm what, if any, action is planned as a result of the report. Table 2 details the national reports issued during quarter one 2023/24 and due to be reported in quarter two 2023/24.



Table 3: National Reports updated 31 July 2023

National Report	Issued To	Detail	Management response/ Action taken
Local Government in Scotland Overview 2023	Chief Executive	<p>In this year's Accounts Commission's overview of local Government, it is reported that demand and workforce pressures have been deepening after the pandemic and funding is forecast to reduce in real terms.</p> <p>Radical change, through greater collaboration, is urgently needed if councils are to maintain services.</p>	ELT has noted the report and no action is required on this occasion.
Early learning and childcare – Progress on delivery of the 1,140 hours expansion	Executive Director Douglas Hendry	The Scottish Government, councils and partners did well to increase early learning and childcare provision to 1,140 hours a year per child, despite the challenge of the Covid-19 pandemic. But the sector remains fragile.	<p>The Education Service has considered the report and recommendations contained within for councils and are content that we are working towards the recommendations. The Service has already met with Scottish Government representatives on 23 June to discuss the data we hold and the data that will assist us in monitoring:-</p> <ul style="list-style-type: none"> <li>– the movement of the ELC workforce between the public, private and third sectors</li> <li>– demand for both funded ELC and childcare paid for directly by parents</li> <li>– the extent to which children with additional support needs are not accessing funded ELC, the reasons for this, and the extent of any unmet needs.</li> </ul> <p>We will welcome a more consistent data set provided nationally.</p>
Fraud and Irregularity Annual Report 2022/23	Executive Director Kirsty Flanagan	A summary of the cases of fraud and other irregularities at public bodies reported by external auditors for	A copy of the report has been issued to all relevant staff within the Council as an opportunity for learning, prevention, review of current controls in place and where appropriate, make any

		the financial year 2022/23.	changes necessary. This email was issued on 31 July 2023 by the CIA.
--	--	-----------------------------	--

### National Fraud Initiative (NFI)

- 3.13 NFI data matching involves comparing computer records held by one body against other computer records held by the same or another body to identify potentially fraudulent claims and payments to be identified. Note though that the inclusion of personal data within a data matching exercise does not mean that any specific individual is under suspicion. Where a match is found it indicates that there may be an inconsistency which requires further investigation. No assumption can be made as to whether there is fraud, error or other explanation until an investigation is carried out. A reminder process is in place to ensure that matches are reviewed on a timely basis.
- 3.14 The new NFI exercise has been released after some technical delays from the Cabinet Office. This exercise will be conducted throughout the year by officers and matches checked and closed accordingly. NFI have announced more data releases in the coming month and any matches will be addressed when these become available. The current NFI matches are below in the NFI section of this report. The CFT are reviewing the information received from the NFI matching service, work has commenced to follow these up locally. Existing users have been reviewed and new users added where requested, all users have been informed that matches are available for review and progress will be monitored monthly by the Counter Fraud team and reported quarterly to the Audit and Scrutiny Committee.

**Table 4: National Fraud Initiative Progress at 14/08/2023**

Operational Area	Total Matches	Recommended/Very High / High Risk Matches	Matches Complete	* WIP	Match Description
CT to Elect Register	1155	0	1155	0	CT records to Electoral Register/ other data sets to ensure discount awarded to only those living alone aged over 18, taking into account disregarded occupants. (CT to other Datasets will not be progressed further due to poor quality data)
CT rising 18s	208	0	208	0	
Housing Benefits	20	11	19	0	HB records to records in other authorities / other datasets including student loans, payroll and pensions to identify undeclared income and capital.
Payroll	143	2	2	0	Payroll records to other datasets including other payrolls and pensions to ensure employee is not receiving additional income.
Blue Badges	238	204	184	0	Blue badge records to DWP data to identify deceased claimant with valid badge.

Housing Waiting list	233	217	179	0	Housing waiting list records to other organisations HBCTR and tenant data to identify undisclosed changes in circs or false info.
Council Tax Reduction	281	160	280	1	CTR records with records in other authorities / other datasets including; student loans, payroll and pensions to identify undeclared income and capital
Creditors	589	0	26	0	Analyses Creditors data to identify possible duplicate vendors and payments, VAT errors or fraud and multiple vendors sharing a bank account.
Procurement	38	0	36	0	Payroll records to Companies House and creditors data to identify employees who appear to have a personal interest in a company that the authority has traded with.

\* Work in Progress

#### Overall Summary of Matches

Matches Complete	Work In Progress	Cleared	Frauds	Errors	Total Value £	Recovering	Recovering Value £
1597	1	1597	0	92	0	0	0

#### Internal Audit Development

3.15 The table below details progress against the action points in our Internal Audit development plan.

**Table 5: Internal Audit Development Key Actions: updated 22/6/23**

Area For Improvement	Agreed Action	Progress Update	Timescale
Review Continuous Monitoring Programme	Continuous monitoring tests will be reviewed following audit of Debt recovery to assess value of existing tests carried out.  Consider adding test to review date taken to process invoices from date of receipt within the Council (not at Creditors)	In progress	October 2023
Update Internal Audit Manual in include evaluation of internal audit reports against the Local Government (Scotland) Act 1973 exemption criteria.	Add paragraph to the IA Manual to evaluate whether reports being submitted to committee should be considered for exemption under the <a href="#">Local Government (Scotland) Act 1973</a> .	In progress	March 2024

- 3.16 Internal Audit scorecard data is available on pyramid. The indicators reported are aligned to those for internal audit in the Financial Services service plan. All indicators are shown as currently being on track.

**Table 6: Internal Audit Team Scorecard**

<b>Internal Audit Team Scorecard 2023– 24 – FQ1 23/24 (as at June 2023)</b>			
<b>BO115 We Are Efficient And Cost Effective</b>			
Internal Audit Level of Satisfaction	Actual	100%	G ↑
	Target	80%	
Review of Strategic Risk register	Status	On Track	G →
	Target	On Track	
Percentage of audit plan completed	Status	100%	G →
	Target	100%	
Percentage of audit recommendations accepted by management	Actual	100%	G →
	Target	100%	

#### **4 CONCLUSION**

- 4.1 The 2023/24 audit plan is on track and the Counter Fraud Team is continuing with visits and pro-active work throughout Argyll and Bute.

#### **5 IMPLICATIONS**

- 5.1 Policy - Internal Audit continues to adopt a risk based approach to activity
- 5.2 Financial –None
- 5.3 Legal –None
- 5.4 HR – None
- 5.5 Fairer Scotland Duty – None
- 5.5.1 Equalities – None
- 5.5.2 Socio-Economic Duty – None
- 5.5.3 Islands Duty – None
- 5.6 Climate Change – None
- 5.7 Risk – None
- 5.8 Customer Service – None

For further information please contact Internal Audit (01546 604108)

**Paul Macaskill**

**Chief Internal Auditor**

**14 September 2023**

---

ARGYLL AND BUTE COUNCIL

AUDIT AND SCRUTINY COMMITTEE

FINANCIAL SERVICES

14 September 2023

---

**INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24**

---

**1.0 INTRODUCTION**

- 1.1 Internal and external audit reports include an action plan with a management response establishing the agreed action, timescale and responsible officer. Internal Audit record these in a database and, on a monthly basis, follow them up to ensure they are being progressed.
- 1.2 This report updates the committee on all open actions as at **30 June 2023** including information on actions where the agreed implementation date has been rescheduled.

**2.0 RECOMMENDATIONS**

- 2.1 To endorse the contents of the report.

**3.0 DETAIL**

- 3.1 The two tables below provide a numerical summary of open audit actions with a split between actions due by and due after **30 June 2023**.
- 3.2 Appendix 1 provides further detail on actions that have either been delayed and rescheduled or for which Internal Audit have received no response from the service to inform this follow up.

Table 1 - Actions Due by 30 June 2023

Service	Complete	Delayed/ Rescheduled	No Response	Evidence Required	Total
<b>Internal Audit</b>					
DH – Legal & Regulatory	1	0	0	0	1
KF – Customer Support Services	1	0	0	0	1
KF – Development & Economic Growth	1	2	0	0	3
KF – Roads & Infrastructure Services	0	5	0	0	5
KF – Financial Services	1	6	0	0	7
H&SCP (IJB) – Finance & Transformation	0	1	0	0	1
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	1	4	0	0	5
H&SCP (SW) – Finance & Transformation	0	2	0	0	2
<b>External Audit</b>					
Nil					
<b>TOTAL</b>	<b>5</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>25</b>

Table 2 - Actions due after 30 June 2023

Service	Complete	Delayed/ Rescheduled	No Response	On Course	Evidence Required	Total
<b>Internal Audit</b>						
DH – Commercial Services	0	0	0	3	0	3
DH – Legal & Regulatory	1	0	0	6	0	7
KF – Customer Support Services	1	1	0	11	0	13
KF – Development & Economic Growth	0	0	0	3	0	3
KF – Roads & Infrastructure Services	0	0	0	6	0	6
KF – Financial Services	1	0	0	31	0	32
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	0	0	4	0	4
H&SCP (IJB) – Strategic Planning & Performance	0	0	0	1	0	1
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	0	0	0	2	0	2
<b>External Audit</b>						
Nil						
<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>67</b>	<b>0</b>	<b>71</b>

#### 4.0 CONCLUSION

4.1 Reasonable progress continues to be made implementing audit actions.

## 5.0 IMPLICATIONS

5.1	Policy – None
5.2	Financial – None
5.3	Legal – None
5.4	HR – None
5.5	Fairer Scotland Duty – None
5.5.1	Equalities – None
5.5.2	Socio-Economic Duty – None
5.5.3	Islands Duty – None
5.6	Climate Change – None
5.7	Risk – None
5.8	Customer Service – None

**Paul MacAskill**  
**Chief Internal Auditor**  
**14 September 2023**

**For further information contact:** Paul MacAskill, 01546 604108  
Paul.macaskill@argyll-bute.gov.uk

## APPENDICES

Appendix 1 – Action Plan Points Delayed & Rescheduled or with No Response

## Appendix 1

### Action Plan Points Due by 30 June 2023 - Delayed & Rescheduled/Evidence Required

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<b>VFM</b>	<p>DEVELOPMENT &amp; ECONOMIC GROWTH Building Standards</p> <p>2. KPO Reporting Finding: MS Access is used to extract data from the IDOX system for KPO reporting, however, a move to corporate use of MS Office 365 means that MS Access is not included within that licence agreement. Support for MS Access 2013 will expire 31 March 2023 and newer existing versions by 31 March 2026 thereafter additional arrangements and licences will be required. Recommendation: Building Standards services should revisit the reporting functionality of the IDOX system to assess if historical issues have been addressed and raise any outstanding anomalies with the system provider. This will provide contingency for MS Access reporting. This will provide contingency for MS Access reporting.</p>	<p>1. Run all 7 IDOX standards reports and compare with the services MS Access reports 2. Identify and investigate differences 3. Report findings to IDOX and request feedback</p>	<p>30 June 2023 <b>01 Aug 2023</b></p>	<p>Work is ongoing to assess the adequacy of the IDOX standards reports against our own MS Access management reports. This was delayed due to resourcing issues and need to carry out full testing for the service upgrade to the UNIFORM system.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Building Standards Data Systems Technician</p>
<b>HIGH</b>	<p>DEVELOPMENT &amp; ECONOMIC GROWTH Planning Applications</p> <p>1. Procedure Document There are no established written procedural documents in place, staff follow a series of workflow processes which are aligned to legislative requirements and current guidance.</p>	<p>Review and update of existing written procedures to provide a collated procedural document for the handling of planning applications.</p>	<p>31 Dec 2022 30 Jun 2023 <b>31 Jul 2024</b></p>	<p>Staff availability to progress this action has again been limited and the requirement to prepare a current procedure note is being overtaken by ongoing work to review and update current work processes that are linked to the IT led project for the replacement of Civica with the IDOX Document Management System and internal development of a new</p>	<p>Process and Productivity Improvement Officer</p>



Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
			<p>workflow system using IDOX Enterprise. The IDOX DMS project has been delayed as a result of matters out with the direct control of the DM Service and is currently expected to be completed by Summer 2024, it is recommended that the updated procedure notes be produced to align with the introduction of the new system environment (Summer 2024).</p> <p><b>Delayed and Rescheduled</b></p>	
<p><b>LOW</b></p> <p>ROADS &amp; INFRASTRUCTURE SERVICES FLEET MANAGEMENT</p> <p>3. Driving Hours Compliance</p> <p>Fleet drivers not subject to EU legislation maintain manual driving records which are handed to supervisors on a weekly basis to check and sign. This is a resource intensive process which is subject to human error. There would be clear process efficiency gains and less risk of error if the Council adopted the system already in place for fleet drivers subject to EU legislation and rolled out electronic driver cards to all fleet drivers.</p>	<p>The key officer will ensure that all drivers hold and use tachograph cards to move away from the paper book records.</p>	<p>31 Dec 2020 31 Mar 2021 30 June 2021 31 Mar 2022 30 June 2022 31 Aug 2022 31 Mar 2023 31 May 2023 <b>31 Aug 2023</b></p>	<p>Meeting was held 15 June where it was agreed to roll out the Digital Tachograph to one area (Helensburgh) starting in August, on a trial basis. A review will take place with roll out in other locations thereafter. The reason for progressing on a trial basis is down to new information coming to light relating to the council having implemented a tachograph system approximately 15 years ago following which VOSA made changes which allowed councils to continue to use log books for activities where drivers are only driving for a part of the working day. The Helensburgh trial will help to determine the suitability of tachographs vs logbooks. Also</p>	<p>Procurement/ Technical Officer</p>

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
				<p>at the June meeting it was agreed that enhanced logbook information will be produced which can also be compared with timesheets to ensure that we have a definitive record of driving activity. Note the existing use of tachographs, where drivers drive full time, will continue during the trial period.</p> <p><b>Delayed and Rescheduled</b></p>	
VFM	<p>ROADS &amp; INFRASTRUCTURE SERVICES FLEET MANAGEMENT</p> <p>6. Management of Pool Cars A high level analysis of the use of pool cars suggests the Council could generate considerable savings through more efficient use of pool cars. Fleet Services should explore this further via a more detailed review which should consider the potential benefits of:</p> <ul style="list-style-type: none"> <li>• a more centralised approach to the administration and booking of pool cars</li> <li>• better promotion of the use of pool cars</li> <li>• providing greater visibility of bookings and destinations to encourage pool car sharing</li> <li>• implementing or developing a pool car booking system</li> <li>• identifying ways of transferring the balance of pool car usage from shorter journeys to longer ones</li> </ul>	<p>The pool car module will be released through Tranman. The pool car module offers a centralised approach to bookings and visibility. The Council’s internal communications department will be contacted to highlight the use of the pool cars. Work will be undertaken to increase usage.</p>	<p>30 Sep 2020 31 Dec 2020 30 June 2021 31 Dec 2021 30 Apr 2022 29 Jul 2022 30 Sep 2022 31 Dec 2022 30 Apr 2023 <b>31 Aug 2023</b></p>	<p>Digital team contacted regarding procedure for system switch-over and comms to council staff. Revised go live date 1/8/23.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Procurement/ Technical Officer</p>

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
LOW	<p>ROADS &amp; INFRASTRUCTURE SERVICES STREET CLEANING</p> <p>4. Updating of ELM Local Environment Teams (LETs) are not currently using tablet devices to indicate that work allocated has been completed. Supervisors are updating the system in some areas but this is not consistent across the Council.</p>	<p>Reintroduce use of handheld devices subject to ongoing Covid restrictions etc. to allow efficient updates to ELM.</p>	<p>31 July 2022 31 Dec 2022 31 Mar 2023 <b>30 Sept 2023</b></p>	<p>Refresher training for supervisors is nearing completion. Reintroduction of the tablet devices has not yet been fully implemented as issues have been identified in the performance of the devices and their usage is considered challenging for some employees. Further consideration will be taken to progress this action.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Operations Manager, Roads &amp; Infrastructure Services</p>
HIGH	<p>ROADS &amp; INFRASTRUCTURE SERVICES WARDEN SERVICES</p> <p>3. Second Bin Service Verification</p> <p>Wardens are expected to verify the veracity of applications from customers for a second domestic bin service. This requires the warden to confirm that information provided by the customer is accurate and meets the defined criteria. The information provided to substantiate an application can be very personal and sometimes of a sensitive medical nature. Wardens have been asked to provide this service but have received no formal training in how to ensure a customer's dignity is maintained or to ensure they are aware of the requirements of General Data Protection Regulation (GDPR) in relation to personal data for this specific process.</p> <p>Due to the sensitivity of this process, and the potential risks associated with data protection it is</p>	<p>Review the process for;</p> <p>Review the second bins that are in place and the process for rationalising. This review to also give consideration to composition and identify opportunity to increase recycling and reduce general waste.</p>	<p>30 Sep 2022 30 Dec 2022 30 Jun 2023 <b>30 Sep 2023</b></p>	<p>The list for the second domestic bins has been compiled as have the draft letters for both second domestic bins and assisted pull outs to send to residents to see if they still require this service. These letters will be sent out by Friday 28th July 2023 with a return date of Friday 1st September 2023.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Operations Manager, Roads &amp; Infrastructure Services</p>

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>recommended that the current verification process is reconsidered to determine if it is appropriate to maintain it in its current form. If it is decided it should be retained then there should be engagement with the Council's Governance and Risk Manager to ensure it is being carried out in full compliance with GDPR.</p>				
<p><b>HIGH</b></p> <p><b>ROADS &amp; INFRASTRUCTURE SERVICES WARDEN SERVICES</b></p> <p>2. Second Bin Service Verification</p> <p>Wardens are expected to verify the veracity of applications from customers for a second domestic bin service. This requires the warden to confirm that information provided by the customer is accurate and meets the defined criteria. The information provided to substantiate an application can be very personal and sometimes of a sensitive medical nature. Wardens have been asked to provide this service but have received no formal training in how to ensure a customer's dignity is maintained or to ensure they are aware of the requirements of General Data Protection Regulation (GDPR) in relation to personal data for this specific process.</p> <p>Due to the sensitivity of this process, and the potential risks associated with data protection it is recommended that the current verification process is reconsidered to determine if it is appropriate to maintain it in its current form. If it is decided it should be retained then there should be engagement with the Council's Governance and</p>	<p>Review the process for - Dealing with requests for new and replacement bins.</p>	<p>30 June 2022 30 Sep 2022 31 Dec 2022 30 Jun 2023 <b>31 Jul 2023</b></p>	<p>Work is still ongoing on the waste policy and a draft procedure is with the Operations Manager for sign off. As per previous comment those customers who require a second bin for medical requirements will automatically receive their bin. The Wardens have received confidentiality training from KSB and the service receives annual training with regards to RIPSA from the Governance and Risk Manager.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Operations Manager, Roads &amp; Infrastructure Services</p>

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
	Risk Manager to ensure it is being carried out in full compliance with GDPR.				
MEDIUM	<p>FINANCIALSERVICES FIXED ASSET REGISTER (AIRS)</p> <p>3. Asset Record Maintenance</p> <p>There are inconsistencies in descriptions when recording Council assets across the various systems and asset references are not always available to aid cross referencing. This results in difficulties reconciling assets held in service records to the fixed asset system AIRS.</p>	Work with Property Services and Fleet to ensure systems record the same assets and refer to references on other systems.	<p>31 Dec 2022 31 Mar 2023 30 June 2023 <b>30 Sep 2023</b></p>	<p>The bulk of the work for this has been completed, however, the information has not been transferred over to AIRS due to issues with the AIRS system requiring supplier support and also staff resources.</p> <p><b>Delayed and Rescheduled</b></p>	Accountant - Capital
MEDIUM	<p>FINANCIALSERVICES MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>10. Raising of invoices and Recovery Routes Finding: Legal Services recovery is hampered due to lack of customer telephone and email contact details being entered when the Debtors records are created by Services. Recommendation: Phone number and email fields should be mandatory</p>	Speak to System supplier about making these fields mandatory for users to complete if raising a debtor account.	<p>30 June 2023 <b>31 Dec 2023</b></p>	<p>We have spoken to the System supplier and this is still under investigation with the supplier.</p> <p><b>Delayed and Rescheduled</b></p>	NDR & Income Manager
VFM	<p>FINANCIALSERVICES Management of Debt/Debt Recovery</p> <p>17. Sharing of good practice Consideration should be given to whether it is possible to issues text message reminders for Non Domestic Rates missed payments.</p>	The service would like to look at the possibility of E-billing and text reminders for NDR in the future. There will be a cost to this, given that NDR income is pooled by the government it has never been our highest priority. That being said it would introduce improvements for our businesses. We will approach the systems supplier,	<p>30 June 2023 <b>31 Dec 2023</b></p>	Action regarding E-billing had been progressing but was stalled around March due to Annual Billing and revaluation. We are looking to establish if this is possible to do in-house, or if we require to purchase 3rd party software. We have also still to approach the systems supplier (Northgate) about the possibility of using a text reminder service.	NDR & Income Manager

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
		Northgate (Orbis) and get quotes for this work. At that point a business case will need to be considered before any other progress can be made.		<b>Delayed and Rescheduled</b>	
<b>MEDIUM</b>	<p>FINANCIAL SERVICES CAPITAL MONITORING</p> <p>1. Capital Programme Planning &amp; Management Guide The Council's Capital Guide has not been revised since 2018 and requires a review to ensure it reflects current working practices and provides appropriate support to officers involved in the capital monitoring process. The Council is currently developing a new Capital Strategy which is to be presented to the Policy and Resources Committee in August 2021 and we recognise that a review of the Guide should be conducted after the Strategy has been finalised to ensure the two documents complement each other and. The Guide could also benefit from being linked to, or referencing, other relevant Council processes, in particular the Project Management section on the Hub.</p>	Capital Planning and Management Guide to be updated once the Capital Strategy has been approved to ensure the two are aligned and provide clarity.	<p>31 Mar 2022 30 Sep 2022 31 Dec 2022 31 Mar 2023 <b>30 Sep 2023</b></p>	<p>The completion of this action is dependent upon the agreement of the revised capital strategy. The latest update from the Head of Commercial Services is that the strategy is currently being refined and it is planned that it will be presented to the Policy and Resources Committee in June 2023.</p> <p><b>Delayed and Rescheduled</b></p>	Head of Commercial Services/Finance Manager
<b>MEDIUM</b>	<p>FINANCIAL SERVICES CAPITAL MONITORING</p> <p>2. Capital Programme Training</p> <p>There is no training programme to support officers involved in the management of the Council's capital programme. It would be beneficial to engage with project managers to identify training needs and address these through the development of a training programme to help ensure a</p>	Training documentation to be created that project managers can refer to. Refresher training to be provided for existing Project Managers and a plan put in place for training for any new staff that have capital budget monitoring responsibilities.	<p>30 Jun 2022 30 Sep 2022 31 Mar 2023 30 Jun 2023 <b>30 Sep 2023</b></p>	<p>The completion of this action is dependent upon the agreement of the revised capital strategy. The latest update from the Head of Commercial Services is that the strategy is currently being refined and it is planned that it will be presented to the Policy and Resources Committee in June 2023.</p>	Finance Manager

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>consistent and robust approach to capital project management. In particular this should include training on capital project profiling.</p>			<b>Delayed and Rescheduled</b>	
<p><b>HIGH</b></p> <p>FINANCIALSERVICES FOLLOWINGTHE PUBLIC POUND</p> <p>1. Guidance on Following the Public Pound (FtPP) Although the Council has an approved process to manage external funding requests it is limited in detail, is not closely aligned to the Code of Guidance on Funding External Bodies and Following the Public Pound and there is a general lack of awareness amongst officers that it exists. Audit testing identified a number of areas of good practice within the Council and overall compliance with the principles of FtPP however there were examples of inconsistent practice. A more comprehensive guidance document should be established which provides a more standardised and tiered approach providing greater clarity over roles and responsibilities and standardised templates for key stages in the process including funding assessments and post award monitoring and reporting. The audit team researched a number of examples of FtPP guidance which had been created by other councils during the planning phase of the audit and can make these available to inform the creation of an Argyll and Bute equivalent.</p>	<p>Following the Public Pound guidance will be drafted to provide a consistent approach to managing the award of external funds.</p>	<p>30 Jun 2020 31 Dec 2020 30 Jun 2021 31 Dec 2021 30 Sep 2022 31 Dec 2022 31 Mar 2023 30 Jun 2023 <b>30 Sep 2023</b></p>	<p>This cannot be completed until the Capital Investment Strategy has been completed. The latest update from the Head of Commercial Services is that the strategy is currently being refined and it is planned for it to be presented to the Policy and Resource Committee in June 2023. Currently waiting on the new asset management strategy being completed and ratified to complete.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Head of Financial Services</p>

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
LOW	FINANCE/TRANSFORMATION H&SCP - Complaints Handling  3. Training  Training should be provided in the complaints handling procedures for the IJB	Complaints Handling Training will be incorporated into staff training processes	30 Sep 2022 30 Nov 2022 30 Jun 2023 <b>30 Sep 2023</b>	Training took place in person on 9th June. Single agency training has been delivered with a plan to move towards joint training in the coming months- the plan is still being developed. Complaint handlers, investigators and responsible managers are also encouraged to access the SPSO online resources for training on complaints handling and investigations.  <b>Delayed and Rescheduled</b>	Chief Nurse-NHS Highland
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO)  Client Funds 2. Detail restricted.	Detail restricted.	30 Jun 2023 <b>31 Aug 2023</b>	Detail restricted.  <b>Delayed and Rescheduled</b>	SW Admin Manager
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO)  Client Funds 4. Detail restricted.	Detail restricted.	31 Mar 2023 30 Jun 2023 <b>31 Aug 2023</b>	Detail restricted.  <b>Delayed and Rescheduled</b>	SW Admin Manager
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO)  Client Funds 6. Detail restricted.	Detail restricted.	30 Jun 2023 <b>31 Aug 2023</b>	Detail restricted.  <b>Delayed and Rescheduled</b>	SW Admin Manager



	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<b>MEDIUM</b>	<p>ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS &amp; LIFELONG CONDITIONS/CSWO)</p> <p>Client Funds 9. Detail restricted.</p>	Detail restricted.	<p>30 Jun 2023 <b>31 Jul 2023</b></p>	<p>Detail restricted.</p> <p><b>Delayed and Rescheduled</b></p>	SW Admin Manager
<b>HIGH</b>	<p>FINANCE/TRANSFORMATION Customer Service Centre</p> <p>1. Failure to ensure CET have up to date Service information There is concern that some teams within HSPC are not fully engaging with CSC, despite repeated requests from Senior Managers to review their information. In addition, the Duty rotas and contact details on the HSPC SharePoint are not always up to date. HSCP must engage with CET to review the online and offline information available to agents and customers to ensure it is accurate, up to date and reflects current team structures and duty rotas.</p>	Provided by key officer HSCP management will work with the CET team to determine the best way to approach the current problem and implement the correct solution agreeable by HSCP and CSC.	<p>30 Jun 2023 <b>30 Sep 2023</b></p>	<p>A meeting with senior staff and service centre management is arranged for 20 July to review the information requirement and partnership working to address concerns. Highlighted evidence from CSC has been forwarded to management and action taken to ensure staff are responding appropriately. Some ongoing staffing issues suspended duty rotas in some areas which was not communicated. Other duty rotas are confirmed as up to date. If this is not operating as required it will be reviewed at the meeting.</p> <p><b>Delayed and Rescheduled</b></p>	Business Improvement Manager
<b>VFM</b>	<p>FINANCE/TRANSFORMATION Customer Service Centre</p> <p>6. Routing of calls to the appropriate channels Calls for HSPC represent the highest volume of both calls handled by CSC and transferred to the Service. The data provided detailing the teams the calls are transferred to indicates that it may be more appropriate for properly trained staff to handle and manage these calls. Contact Centre and HSCP</p>	Provided by key officer The service will engage in discussions with CET's Customer Engagement Manager to ensure that suitable arrangements are in place which maximises efficiency and effectiveness of the handling of customer	<p>30 Jun 2023 <b>30 Sep 2023</b></p>	This action will be a focal point of the forthcoming meeting on 20 July. Contact centre staff are regularly provided with training in public protection and this can be arranged as required. As noted previously we have responded to protection concerns by ensuring staff are directed to respond to CSC	Business Improvement Manager

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
	should analyse whether it is more efficient to route certain call types on the HSCP Golden Number directly to HSCP for them to manage or that specific issues which require more specialist or detailed knowledge are dealt directly by HSCP.	contacts and enquiries via the HSCP Golden Number.	appropriately.  <b>Delayed and Rescheduled</b>	

## Action Plan Points Due after 30 June 2023 - Delayed & Rescheduled

	Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer / Status
<b>LOW</b>	<p>CUSTOMER SUPPORT SERVICES Customer Service Centre</p> <p>3. Performance Indicators Information gather using the Avoidable and Non Avoidable categories do not match real time concerns or trends identified by staff regarding arising issues as these are lagging indicators. Customer Service Centre should, with Services, review the definitions of the Avoidable and Non Avoidable Contacts with a view to gathering actionable data on the volume of repeat contacts due to lack of follow up, availability of information and establishing whether there is an issue with customers being unable to reach staff who have been named as a key contacts.</p>	<p>Provided by key officer 1. CET will engage with Service Leads to review Avoidable Contact measures and reporting. 2. CET will send a report with Improvement Recommendations to DMT and ELT for approval by July 2023.</p>	<p>31 Jul 2023 <b>30 Sep 2023</b></p>	<p>CET has been liaising with Govmetric regarding the latest thinking around Avoidable Contact and the potential to use it for efficiencies. A presentation on this was given to Budget Working Group on 26/6 where it was recognised as having longer term potential (see attachment item 6). The Avoidable Contact Consultation will now be integrated to the wider Customer Service Strategy Consultation, hence the completion date of this task will slip.</p> <p><b>Delayed and Rescheduled</b></p>	<p>Customer Engagement Manager</p>

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL

AUDIT AND SCRUTINY COMMITTEE

FINANCIAL SERVICES

14 SEPTEMBER 2023

**INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/2024****1. EXECUTIVE SUMMARY**

- 1.1 There are four audits being reported to the Audit and Scrutiny Committee.
- 1.2 The table below provides a summary of the conclusions for the audits performed. The full reports are included as appendices to this report.

Audit Name	Level of Assurance	High Actions	Medium Actions	Low Actions	VFM Actions
Risk Management	High	0	0	1	0
Education maintenance Allowance (EMA)	High	0	0	0	0
Kintyre Community Centre - LiveArgyll	High	0	0	0	0
Victoria Hall - LiveArgyll	High	0	0	0	0

- 1.3 Internal Audit provides a level of assurance upon completion of audit work. A definition for each assurance level is documented in each audit report.

**2. RECOMMENDATIONS**

- 2.1 Audit and Scrutiny Committee to review and endorse this summary report and the detail within each individual report.

**3. DETAIL**

- 3.1 A high level summary of each completed audit report is noted below:

**Risk management:** Our overall audit opinion for this audit is that we can take a high level of assurance. This means that internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently. The Council's risk manual sets out a comprehensive process to identify and prioritise risks. All business activities within the Council have a risk assessment and are identified within each department's operational risk register. A review of the ORR's confirmed that risk management is applied to all Council business activities. A review of the Council's risk registers (both SRR and ORR) confirmed that risks have been assessed and prioritised and mitigating action identified where a decision has been taken to treat the risk. Minutes of the Strategic Management Team (SMT) and the three Council Departmental Management Teams (DMT) confirm that risk registers are being reviewed and updated as per the requirements detailed within the Manual. In addition it is clear

that reporting arrangements are being adhered to. Furthermore the Head of Financial Services updates the Policy & Resources (P&R) Committee on the Council's key financial risks as a standard agenda item. The risk manual currently published on the Council's intranet site (HUB) reflects a previous version and requires to be updated with the current version.

**Education maintenance allowance (EMA):** This audit has provided a high level of assurance. This means that internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently. There are appropriate arrangements in place to process applications, payments and submission of monthly claims and year-end schedules. Awards of EMA payments were made appropriately to young people following submission of formal applications and relevant supporting documentation. All payments and costs claimed were aligned with details held on the Council's general ledger and correctly reflected in the total value requested for reimbursement from Scottish Government in accordance with the terms and conditions of the offer of grant.

**Kintyre community centre:** This audit has provided a high level of assurance. This means that internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently. Audit testing on LiveArgyll establishments are predominantly observational, therefore, any issues that are highlighted are based on what was witnessed on the day of the visit. Recommendations are not included in the reports and LiveArgyll management determine whether any corrective action is required. Under any 'areas for consideration' management will take appropriate action. (For Information only)

**Victoria Hall:** This audit provided a high level of assurance. This means that internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently. Audit testing on LiveArgyll establishments are predominantly observational, therefore, any issues that are highlighted are based on what was witnessed on the day of the visit. Recommendations are not included in the reports and LiveArgyll management determine whether any corrective action is required. Under any 'areas for consideration' management will take appropriate action. (For Information only)

#### **4. CONCLUSION**

4.1 Management has accepted each of the reports submitted and have agreed responses and timescales in the respective action plans.

#### **5. IMPLICATIONS**

- 5.1 Policy - None
- 5.2 Financial - None
- 5.3 Legal - None
- 5.4 HR – None

- 5.5 Fairer Scotland Duty - None
- 5.5.1 Equalities – None
- 5.5.2 Socio-Economic Duty – None
- 5.5.3 Islands Duty – None
- 5.6 Climate Change – None
- 5.7 Risk – The implementation of recommendations contained in audit reports may help mitigate the risk to the Council.
- 5.8 Customer Service – None

**Paul Macaskill**  
**Chief Internal Auditor**  
**14 September 2023**

**For further information contact:**

Paul Macaskill, Chief Internal Auditor  
Tel: 01546 604108  
Email: paul.macaskill@argyll-bute.gov.uk

**APPENDICES**

1. Risk Management
2. Education maintenance Allowance (EMA)
3. Kintyre Community Centre - LiveArgyll
4. Victoria Hall - LiveArgyll

This page is intentionally left blank



Argyll and Bute Council  
Internal Audit Report  
June 2023  
Final

# Risk Management

Audit Opinion: High

	High	Medium	Low	VFM
Number of Findings	0	0	1	0

## Contents

<b>1. Executive Summary .....</b>	<b>3</b>
<b>Introduction.....</b>	<b>3</b>
<b>Background.....</b>	<b>3</b>
<b>Scope.....</b>	<b>3</b>
<b>Risks.....</b>	<b>3</b>
<b>Audit Opinion .....</b>	<b>4</b>
<b>Recommendations.....</b>	<b>4</b>
<b>2. Objectives and Summary Assessment.....</b>	<b>4</b>
<b>3. Detailed Findings.....</b>	<b>5</b>
<b>Appendix 1 – Action Plan.....</b>	<b>7</b>
<b>Appendix 2 – Audit Opinion.....</b>	<b>9</b>

## Contact Details

Internal Auditor: **David Sullivan**  
Telephone: **01546 604125**  
e-mail: **david.sullivan@argyll-bute.gov.uk**

[www.argyll-bute.gov.uk](http://www.argyll-bute.gov.uk)

## 1. Executive Summary

### Introduction

1. As part of the 2023/24 internal audit plan, approved by the Audit & Scrutiny Committee in March 2023, we have undertaken an audit of Argyll and Bute Council's (the Council) system of internal control and governance in relation to Risk Management.
2. The audit was conducted in accordance with the Public Sector Internal Audit Standards (PSIAS) with our conclusions based on discussions with council officers and the information available at the time the fieldwork was performed. The findings outlined in this report are only those which have come to our attention during the course of our normal audit work and are not necessarily all the issues which may exist. Appendix 1 to this report includes agreed actions to strengthen internal control however it is the responsibility of management to determine the extent of the internal control system appropriate to the Council.
3. The contents of this report have been agreed with the appropriate council officers to confirm factual accuracy and appreciation is due for the cooperation and assistance received from all officers over the course of the audit.

### Background

4. Local government has seen and will continue to see unprecedented changes. This will lead to significant new risks, as the Council reviews its services and how they are delivered. Risk management will support and enhance the decision making process, increase the likelihood of the Council meeting its objectives and enable it to respond quickly to new pressures and opportunities.
5. Risk management is the planned and systematic process by which key risks are identified, evaluated and managed so as to maximise benefits and minimise potentially negative consequences to the Council and its partners. Risks are significant uncertainties that may affect the Council's ability to achieve its strategic and operational objectives.

### Scope

6. The scope of the audit was to assess the adequacy of, and compliance with, the Council's risk management arrangements as outlined in the Terms of Reference.

### Risks

7. The risks considered throughout the audit were:
  - CEU ORR 5: Risk management is not embedded as an integral part of decision making process
  - Audit Risk 1: Risk registers are not updated regularly
  - Audit Risk 2: Risks are not properly assessed
  - Audit Risk 3: Risks are not prioritised
  - Audit Risk 4: Risks are not monitored and reported

## Audit Opinion

8. We provide an overall audit opinion for all the audits we conduct. This is based on our judgement on the level of assurance which we can take over the established internal controls, governance and management of risk as evidenced by our audit work. Full details of the five possible categories of audit opinion is provided in Appendix 2 to this report.
9. Our overall audit opinion for this audit is that we can take a High level of assurance. This means that, internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently.

## Recommendations

10. We have highlighted one low priority recommendation where we believe there is scope to strengthen the control and governance environment. These are summarised below:
  - A Copy of the Risk Management Manual on the HUB needs to be replaced with the current version
11. Full details of the audit findings, recommendations and management responses can be found in Section 3 of this report and in the action plan at Appendix 1.

## 2. Objectives and Summary Assessment

12. Exhibit 1 sets out the control objectives identified during the planning phase of the audit and our assessment against each objective.

### Exhibit 1 – Summary Assessment of Control Objectives

	<b>Control Objective</b>	<b>Link to Risk</b>	<b>Assessment</b>	<b>Summary Conclusion</b>
CO1	Risk management is actively supported and promoted by senior officers/elected members	ORR 5 Audit Risk 1	High	In September 2019 the Audit and Scrutiny Committee agreed that an annual audit of risk management was no longer required and that this would be replaced by an annual strategic risk assurance mapping exercise with an audit of risk management to be conducted at least once every three years. Roles and responsibilities are clearly set out and arrangements for updating risk registers have been defined and are being adhered to. The current version of the Risk Management Manual on the HUB is out of date.
CO2	There is a systematic approach to identify and prioritise risks and match them	ORR 5 Audit Risk 2 Audit Risk 3	High	The Council's Risk Management Manual clearly set out a systematic approach for identifying and evaluating risks.

	with appropriate responses			
CO3	Risks and the action taken to mitigate them are regularly monitored	ORR 5 Audit Risk 4	High	The Council's risk registers are being regularly reviewed and updated.

13. Further details of our conclusions against each control objective can be found in Section 3 of this report.

### 3. Detailed Findings

*Risk management is actively supported and promoted by senior officers/elected members*

14. In September 2019 the Audit and Scrutiny Committee agreed that an annual audit of risk management was no longer required and that this would be replaced by an annual strategic risk assurance mapping exercise with an audit of risk management to be conducted at least once every three years. The Risk Management Manual was updated to reflect this change with the updated version being approved by the Strategic Management Team (SMT) in November 2020 and Policy and Resources (P&R) in May 2021. The annual risk assurance mapping was carried out in August 2022 and presented to the September 2022 Audit and Scrutiny Committee. The conclusion from the risk assurance mapping exercise was "this exercise has again confirmed that for the majority of risks in the Council's strategic risk register there are either sufficient assurances in place or internal audit have scheduled work to fill identified gaps. "

15. The current Risk Management Manual is comprehensive and sets out:

- a definition of risk
- the Council's approach to managing risk
- a risk appetite statement
- roles and responsibilities including senior management and elected members
- the risk management cycle detailing the stages to undertake to manage risk.

16. The roles and responsibilities of senior management are clearly outlined within the Council Risk Management Manual under "Roles and Responsibilities Section" in regard to:

- strategic Management Team
- elected Members
- heads of Service
- managers
- employees
- audit and Scrutiny Committee
- Internal Audit.

17. The Council's Head of Financial Services has operational responsibility for risk management (excluding social care).

18. The operational risk registers (ORR's) are agreed on a quarterly basis at Departmental Management Team (DMT) meetings and the strategic risk registers (SRR's) are formally reviewed and updated by SMT on a six monthly basis.

19. The Risk Management Manual currently on the HUB reflects a previous version.

## **Action Plan 1**

*There is a systematic approach to identify and prioritise risks and match them with appropriate responses*

20. The Council's Risk Management Manual sets out a comprehensive process to identify and prioritise risks. In particular how to:

- identify risk
- assess the likelihood and impact of the risk
- prioritise risks (red, amber or green)
- mitigate and manage the risk.

21. All business activities within the Council have a risk assessment. These are identified within each departments operational risk register. A review of the ORR's confirmed that risk management is applied to all Council business activities.

22. A review of the Council's risk registers (both SRR and ORR) confirmed that risks have been assessed and prioritised and mitigating action identified where a decision has been taken to treat the risk.

*Risks and the action taken to mitigate them are regularly monitored*

23. Minutes of the SMT and the three Council Departmental Management Teams confirm that risk registers are being reviewed and updated as per the requirements established by the Risk Management Manual. In addition it is clear the reporting arrangements are being adhered to. Furthermore the Head of Financial Services updates P&R on the Council's key financial risks as a standard agenda item.

24. A review of the Council's risk registers confirmed that risks have been assessed and prioritised and mitigating action identified where a decision has been taken to treat the risk.

25. The Council's Strategic Risk register is reviewed every 6 months and agreed by the Council's Strategic Management Team and presented to the Audit and Scrutiny Committee by the CIA annually. The next scheduled review will commence in June 2023 with reporting to the Audit and Scrutiny Committee in September 2023.

# Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Low	1	<p>Risk Management Manual</p> <p>The Risk Management Manual on the HUB reflects a previous version.</p>	Risk management does not reflect current practice	To inform IT to update the HUB with most recent version of the Risk Management Manual.	<p>Chief Internal Auditor</p> <p>June 2023</p>

In order to assist management in using our reports a system of grading audit findings has been adopted to allow the significance of findings to be ascertained. The definitions of each classification are as follows:

Grading	Definition
<b>High</b>	A major observation on high level controls and other important internal controls or a significant matter relating to the critical success of the objectives of the system. The weakness may therefore give rise to loss or error.
<b>Medium</b>	Observations on less significant internal controls and/or improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system. The weakness is not necessarily substantial however the risk of error would be significantly reduced if corrective action was taken.
<b>Low</b>	Minor recommendations to improve the efficiency and effectiveness of controls or an isolated issue subsequently corrected. The weakness does not appear to significantly affect the ability of the system to meet its objectives.
<b>VFM</b>	An observation which does not highlight an issue relating to internal controls but represents a possible opportunity for the council to achieve better value for money (VFM).



## Appendix 2 – Audit Opinion

Level of Assurance	Definition
<b>High</b>	Internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently.
<b>Substantial</b>	Internal control, governance and the management of risk is sound. However, there are minor areas of weakness which put some system objectives at risk and specific elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale.
<b>Reasonable</b>	Internal control, governance and the management of risk are broadly reliable. However, whilst not displaying a general trend, there are areas of concern which have been identified where elements of residual risk or weakness may put some of the system objectives at risk.
<b>Limited</b>	Internal control, governance and the management of risk are displaying a general trend of unacceptable residual risk above an acceptable level and placing system objectives are at risk. Weakness must be addressed with a reasonable timescale with management allocating appropriate resources to the issues raised.
<b>No Assurance</b>	Internal control, governance and the management of risk is poor. Significant residual risk and/or significant non-compliance with basic controls exists leaving the system open to error, loss or abuse. Residual risk must be addressed immediately with management allocating appropriate resources to the issues.

This page is intentionally left blank

# Argyll and Bute Council

## Internal Audit Report

July 2023

FINAL

# Education Maintenance Allowance-Verification Audit

Audit Opinion: High

	High	Medium	Low	VFM
Number of Findings	0	0	0	0

## Contents

1. Executive Summary .....	3
Introduction.....	3
Background.....	3
Scope.....	4
Risks .....	4
Audit Opinion .....	4
2. Objectives and Summary Assessment.....	4
3. Detailed Findings.....	5
Appendix 1 – Audit Opinion.....	7

## Contact Details

Internal Auditor: **Mhairi Weldon**  
Telephone: **01546 604294**  
e-mail: **Mhairi.weldon@argyll-bute.gov.uk**

[www.argyll-bute.gov.uk](http://www.argyll-bute.gov.uk)

## 1. Executive Summary

### Introduction

1. As part of the 2023/24 internal audit plan, approved by the Audit & Scrutiny Committee in March 2023, we have undertaken an audit of Argyll and Bute Council's (the Council) system of internal control and governance in relation to Education maintenance Allowance (EMA) Verification.
2. The audit was conducted in accordance with the Public Sector Internal Audit Standards (PSIAS) with our conclusions based on discussions with council officers and the information available at the time the fieldwork was performed. The findings outlined in this report are only those which have come to our attention during the course of our normal audit work and are not necessarily all the issues which may exist. It is the responsibility of management to determine the extent of the internal control system appropriate to the Council.
3. The contents of this report have been agreed with the appropriate council officers to confirm factual accuracy and appreciation is due for the cooperation and assistance received from all officers over the course of the audit.

### Background

4. Regulation 3 of the Education Maintenance Allowances (Scotland) Regulations 2007 ("the 2007 Regulations") allows the Scottish Ministers to pay an education maintenance allowance (EMA) to provide support for eligible 16 to 19 year olds who are engaged in full-time education in school; undertaking a course of non-advanced education at home which has been approved by the education authority; or undertaking a course of non-advanced education elsewhere under the supervision of the education authority (including Learning Agreements/Action Plans). The 2007 Regulations form the basis of the EMA programme which aims to increase participation and retention in post-compulsory education, thus increasing skills and life chances for this group. EMA payments are made by the Council to eligible young people in school and other types of learning within the local authority area in accordance with the 2007 Regulations, and the EMA (Scotland) Guidance and Processes, provided that a young person is eligible for EMA, that a young person qualifies based on the EMA eligibility criteria and a signed learning agreement is in place.
5. The EMA programme offers means-tested financial support of £30 per week in arrears during term-time to eligible young people from low income households who are planning to continue in post-compulsory education. Eligibility for EMA payments depends on the young person's age, household income, residency, course validity and completion of a learning agreement detailing targets and attendance requirements.
6. The Scottish Government (SG) reimburses the Council for payments made to young people following submission of monthly grant claims and a year-end statement confirming the total of the monthly claims. A standard allowance for the costs of administering the programme as well as an additional £15 for each new application processed is also paid by the SG.
7. Audit Scotland published technical guidelines, TGN/EMA/21 in March 2021 and this was used to support auditors in the verification of EMA claims.

## Scope

8. The scope of the audit was to assess that the Council is fully compliant with requirements as set out in the Offer of Grant for EMA 2022/23.

## Risks

9. The risks considered throughout the audit were:
- Audit Risk 1 – The Council fails to comply with the provisions set out in the Offer of grant for EMA 2022-23

## Audit Opinion

10. We provide an overall audit opinion for all the audits we conduct. This is based on our judgement on the level of assurance which we can take over the established internal controls, governance and management of risk as evidenced by our audit work. Full details of the five possible categories of audit opinion is provided in Appendix 1 to this report.
11. Our overall audit opinion for this audit is that we can take a high level of assurance. This means that, internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently.

## 2. Objectives and Summary Assessment

12. Exhibit 1 sets out the control objectives identified during the planning phase of the audit and our assessment against each objective.

	<b>Control Objective</b>	<b>Link to Risk</b>	<b>Assessment</b>	<b>Summary Conclusion</b>
1	The year-end statement has been completed in accordance with guidance.	Audit Risk 1	High	Appropriate arrangements are in place to process applications and payments and prepare and submit accurate monthly claims and year-end schedules. All payments and costs were confirmed on the Council's general ledger and verified on the claims submitted.
2	Young people have been correctly assessed for eligibility.	Audit Risk 1	High	A detailed review of a sample of 10 young people confirmed that EMA was appropriately awarded following submission of the required evidence in support of their applications.
3	Administration costs have been appropriately applied.	Audit Risk 1	High	The additional top-up administration cost has been applied to the monthly claims and correctly reflected in the year-end claim following an in-year adjustment.
4	Completion procedures have	Audit Risk 1	High	The claim forms submitted accurately reflected payments made and costs incurred in accordance with the terms

	been appropriately followed.			and conditions of the Offer of Grant. Claims and supporting evidence were reviewed, certified and confirmed to Scottish Government.
--	------------------------------	--	--	---

13. Further details of our conclusions against each control objective can be found in Section 3 of this report.

### 3. Detailed Findings

*The year-end statement has been completed in accordance with guidance.*

14. The Councils arrangements for the completion of the year end statement are adequate. All relevant parts of the year end statement have been completed and signed by the Council's Executive Director/Section 95 Officer including schedules 4 to 7 as required in the Offer of Grant for EMA 2022-23 letter.
15. The entries on the year-end statement were reviewed and found to be consistent with the total of the monthly claims submitted and also with entries lodged on the Council's general ledger.

*Young people have been correctly assessed for eligibility*

16. A total of 200 young people were awarded EMA payments in 2022-23, from these, a random sample of 10 was chosen for detailed review of supporting documentation to confirm they met the eligibility criteria as set out below:
- Proof of age to confirm young person is between 16 and 19 years of age
  - Household income below £24,421 (one child) or £26,884 (more than one child)
  - UK citizen or qualifying non-national who are resident in Argyll and Bute area
  - Course(s) being undertaken is/are valid and require attendance of at least 21 hours per week
  - An agreement has been completed detailing learning goals and level of attendance required
  - Attendance records confirming eligibility for each weekly payment made
  - Back-payments were made in accordance with grant requirements
17. Evidence reviewed confirmed that all young people within the sample selected for review were appropriately awarded EMA following submission of the required evidence.

*Administration costs have been appropriately applied*

18. The Council is in receipt of a flat rate of £25k for administering the EMA programme, in addition to this, an administration cost of £15 per new applicant in receipt of at least one payment of EMA is available to claim. The administration cost was applied to monthly claims with a minor adjustment included in the December claim to amend a previous error. A total of £2,910 was recovered from the SG in respect of this element and was found to be consistent with the documented requirements.

*Completion procedures have been appropriately followed*

19. Testing carried out confirmed that payments were made in accordance with the grant terms and conditions and no adjustments required to be made.
20. An audit certificate was prepared and submitted to Scottish Government on 28 July 2023.

In order to assist management in using our reports a system of grading audit findings has been adopted to allow the significance of findings to be ascertained. The definitions of each classification are as follows:

Grading	Definition
High	A major observation on high level controls and other important internal controls or a significant matter relating to the critical success of the objectives of the system. The weakness may therefore give rise to loss or error.
Medium	Observations on less significant internal controls and/or improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system. The weakness is not necessarily substantial however the risk of error would be significantly reduced if corrective action was taken.
Low	Minor recommendations to improve the efficiency and effectiveness of controls or an isolated issue subsequently corrected. The weakness does not appear to significantly affect the ability of the system to meet its objectives.
VFM	An observation which does not highlight an issue relating to internal controls but represents a possible opportunity for the council to achieve better value for money (VFM).



## Appendix 1 – Audit Opinion

Level of Assurance	Definition
<b>High</b>	Internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently.
<b>Substantial</b>	Internal control, governance and the management of risk is sound. However, there are minor areas of weakness which put some system objectives at risk and specific elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale.
<b>Reasonable</b>	Internal control, governance and the management of risk are broadly reliable. However, whilst not displaying a general trend, there are areas of concern which have been identified where elements of residual risk or weakness may put some of the system objectives at risk.
<b>Limited</b>	Internal control, governance and the management of risk are displaying a general trend of unacceptable residual risk above an acceptable level and placing system objectives are at risk. Weakness must be addressed with a reasonable timescale with management allocating appropriate resources to the issues raised.
<b>No Assurance</b>	Internal control, governance and the management of risk is poor. Significant residual risk and/or significant non-compliance with basic controls exists leaving the system open to error, loss or abuse. Residual risk must be addressed immediately with management allocating appropriate resources to the issues.

This page is intentionally left blank

Argyll and Bute Council  
Internal Audit Report  
July 2023  
Final

LiveArgyll  
Establishment Visit  
Kintyre Community Centre

Audit Opinion: **Green**

**Contact Details**

Internal Auditor: **Leanne Rennie**  
Telephone: **01369 708516**  
e-mail: **leanne.rennie@argyll-bute.gov.uk**



## 1. Executive Summary

### Introduction

1. As part of the 2023/24 internal audit plan agreed with LiveArgyll management, we undertake establishment visits at LiveArgyll sites. LiveArgyll operate 26 establishments and we have agreed that 19 of these will be subject to establishment visits over a cyclical basis. Appendix 1 sets out the schedule. Establishment visits focus on the areas set out in exhibit 1 and we have agreed checklists for each area with LiveArgyll management.

#### Exhibit 1 – Establishment Visits Areas of Focus

Building Exterior	Floors	Environment	Baby Changing Units
Doors	Public Spaces	Signage	Income Collection / Facility Booking
Ceilings	Windows	Fixtures & Fittings	Floats
Walls	Elevators	Toilets	Banking
Swimming Pool / Health Suite	Library	Sports Hall / Gym	Staff

2. The audit tests are predominantly observational so any issues highlighted are based on what was witnessed on the visit day. Due to the limiting nature of this as audit evidence we do not include recommendations in this report. Rather it provides an overview of issues identified allowing the LiveArgyll management team to determine whether any corrective action is required.
3. To ensure consistency of approach, the issues raised do not take account of any planned structural work in the short to medium term. For example, if we identify superficial structural damage we will still report it even if we are aware the establishment is due to be refurbished.

### Background

4. On Tuesday 4<sup>th</sup> July 2023 we visited the Kintyre Community Centre. The scope of the audit was to assess the site against the audit questions agreed with LiveArgyll.

### Audit Opinion

5. We provide an overall audit opinion for all the establishment visits we conduct. This is based on our judgement on the extent to which there are issues requiring corrective action and how critical they are. We assess establishment visits as either:
  - **Red – Intervention is required to correct material areas of concern**
  - **Amber – Issues identified can be managed through a programme of works**
  - **Green – Issues identified are relatively minor**
6. Our overall opinion for this establishment visit is **Green**. This means that we have not identified any issues which we consider to be material or requiring short to medium term attention.

### Findings

7. Exhibit 2 summarises the conclusions of the work and any observations made on the day of the visit.

## Exhibit 2 – Summary Assessment of Control Objectives

	Area	Strengths	Areas for Consideration
1	Building Exterior	On approach the building conveys the appropriate corporate image.	None
2	Doors	The main entrance doors open freely.	None
3	Ceilings	Ceilings are in good condition with no cracks and very little water damage.	There are historical water marks on the ceiling as you go up the stairs. There are also some tiles missing (although they are possibly inside the ceiling and have not been put back in place). One of the meeting rooms (Dunaverty Suite) also has an ongoing leak that only occurs during heavy rain and dependent on the way the wind is blowing.
4	Walls	The walls are clean and dirt free, however, being an older building there is evidence of marks from historic water damage, scuffs, cracks and chipped plaster.	None
5	Floors & Public Spaces	Flooring area all appears clean and tidy. The main reception is clutter free with only essential equipment.	The landline for the Centre has been out of operation for some time.
6	Windows	The majority of the windows in the Centre are elevated (and therefore do not open freely) and do not appear to have any damage or cracks.	None
7	Elevators	There is 1 elevator in the Centre that is in good working order.	None
8	Environment	There is adequate lighting and ventilation and noise levels are acceptable. All lights are in good working order and bins are emptied several times a day.	None
9	Signage	There is both external and internal LiveArgyll signage and the opening hours of the Centre are displayed on the front door.	None
10	Noticeboards & Leaflets	There is adequate and up to date noticeboards.	None
11	Furniture, Fittings & Equipment	All furniture and fittings are in good clean order and not in a hazardous position. All sockets are in good working order.	None
12	Toilets	The toilets are all clean and tidy, without breakages, however, they are all very tired looking with age old marks on both the walls and floors.	None
13	Baby Changing Units	There is one baby changing unit in the Centre and this is located in the disabled	None

	Area	Strengths	Areas for Consideration
		toilet. This is in good working order and is clean.	
14	Swimming Pool	N/A	N/A
15	Sports Hall, Gym and Studios	There is one room within the Centre that is used as a sports hall, this appears to be dust and damage free.	None
16	Libraries	N/A	N/A
17	Income Collection	There are no vending machines or pay phones within the Centre.	None
18	Booking of Facilities	Booking of rooms is processed appropriately.	None
19	Floats	Floats are checked on a daily basis by the responsible person on duty.	None
20	Banking	Banking is performed by the Senior Duty Officer from the Aqualibrium via a night safe.	None

### Management Response

General Management note the findings.

Action has been taken as per the agreed property maintenance protocols in place with Argyll and Bute Council partners. Where matters are of more of an aesthetic nature these are deemed commensurate with age and design of building.

### Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
<b>Leisure</b>			
Aqualibrium	√		√
Helensburgh Pool			√
Riverside Leisure Centre			√
Rothesay Leisure Pool			√
Mid Argyll Sports Centre		√	√
<b>Libraries</b>			
Campbeltown	√		√
Dunoon			√
Helensburgh			√
Lochgilphead			√
Oban	√		√
Rosneath			√
Rothesay			√
<b>Halls &amp; Community Centres</b>			
Queens Hall, Dunoon			√
Victoria Hall, Campbeltown		√	√
Victoria Halls, Helensburgh			√

Corran Halls, Oban	√		√
Kintyre Community Education Centre		√	√
Lochgilphead Community Centre		√	√
Moat Centre, Rothesay			√

This page is intentionally left blank



Argyll and Bute Council  
Internal Audit Report  
July 2023  
Final

**LiveArgyll**  
**Establishment Visit**  
Victoria Halls, Campbeltown

Audit Opinion: **Green**

**Contact Details**

Internal Auditor: **Leanne Rennie**  
Telephone: **01369 708516**  
e-mail: **leanne.rennie@argyll-bute.gov.uk**



## 1. Executive Summary

### Introduction

1. As part of the 2023/24 internal audit plan agreed with LiveArgyll management, we undertake establishment visits at LiveArgyll sites. LiveArgyll operate 26 establishments and we have agreed that 19 of these will be subject to establishment visits over a cyclical basis. Appendix 1 sets out the schedule. Establishment visits focus on the areas set out in exhibit 1 and we have agreed checklists for each area with LiveArgyll management.

#### Exhibit 1 – Establishment Visits Areas of Focus

Building Exterior	Floors	Environment	Baby Changing Units
Doors	Public Spaces	Signage	Income Collection / Facility Booking
Ceilings	Windows	Fixtures & Fittings	Floats
Walls	Elevators	Toilets	Banking
Swimming Pool / Health Suite	Library	Sports Hall / Gym	Staff

2. The audit tests are predominantly observational so any issues highlighted are based on what was witnessed on the visit day. Due to the limiting nature of this as audit evidence we do not include recommendations in this report. Rather it provides an overview of issues identified allowing the LiveArgyll management team to determine whether any corrective action is required.
3. To ensure consistency of approach, the issues raised do not take account of any planned structural work in the short to medium term. For example, if we identify superficial structural damage we will still report it even if we are aware the establishment is due to be refurbished.

### Background

4. On Tuesday 4<sup>th</sup> July 2023 we visited the Victoria Halls, Campbeltown. The scope of the audit was to assess the site against the audit questions agreed with LiveArgyll.

### Audit Opinion

5. We provide an overall audit opinion for all the establishment visits we conduct. This is based on our judgement on the extent to which there are issues requiring corrective action and how critical they are. We assess establishment visits as either:
  - **Red – Intervention is required to correct material areas of concern**
  - **Amber – Issues identified can be managed through a programme of works**
  - **Green – Issues identified are relatively minor**
6. Our overall opinion for this establishment visit is **Green**. This means that we have not identified any issues which we consider to be material or requiring short to medium term attention.

### Findings

7. Exhibit 2 summarises the conclusions of the work and any observations made on the day of the visit.

## Exhibit 2 – Summary Assessment of Control Objectives

	Area	Strengths	Areas for Consideration
1	Building Exterior	On approach the building is extremely tired looking but has the appropriate LiveArgyll signage outside.	None
2	Doors	The main entrance and internal doors open freely.	None
3	Ceilings	Considering the age of the building, the ceiling is in good order, with no cracks, damage or parts falling down.	None
4	Walls	The walls and skirtings are old so have obvious age related scuff marks on both, but they appear clean.	None
5	Floors & Public Spaces	Floors appear clean but the flooring at the entrance area is tired. The general area is tidy as is the reception.	None
6	Windows	Windows are old but appear clean without damage. Windows on both front ground floor and first floor open and close freely.	None
7	Elevators	N/A	N/A
8	Environment	There is adequate lighting and ventilation and noise levels are acceptable. All lights are in good working order and bins are emptied several times a day.	None
9	Signage	There is a weathered LiveArgyll sign outside, tied onto the front of the building and a LiveArgyll sign is located inside the main entrance.	None
10	Noticeboards & Leaflets	N/A	N/A
11	Furniture, Fittings & Equipment	All furniture and fittings appear to be in good order and not in a hazardous position. All sockets are in good working order.	None
12	Toilets	The toilets are old and tired but appear clean and tidy.	There is a broken toilet seat in the ladies toilet, the seat is lying on the floor.
13	Baby Changing Units	N/A	N/A
14	Swimming Pool	N/A	N/A
15	Sports Hall, Gym and Studios	There is no sports hall, however the main room with stage is used for fitness classes. This appears clean and tidy with no trip hazard and adequate lighting.	None
16	Libraries	N/A	N/A
17	Income Collection	There are no vending machines or pay phones within the Halls.	None

	Area	Strengths	Areas for Consideration
18	Booking of Facilities	Booking of rooms is processed appropriately.	None
19	Floats	The float for the Halls hasn't been used since pre Covid. This is kept secure at the Aqualibrium.	None
20	Banking	Any monies received is put into the Aqualibrium banking and banked via the night safe, this is carried out on a daily basis by 2 members of staff.	None

### Management Response

General Management note the findings.

Action has been taken as per the agreed property maintenance protocols in place with Argyll and Bute Council partners. Where matters are of more of an aesthetic nature these are deemed commensurate with age and design of building.

### Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
<b>Leisure</b>			
Aqualibrium	√		√
Helensburgh Pool			√
Riverside Leisure Centre			√
Rothesay Leisure Pool			√
Mid Argyll Sports Centre		√	√
<b>Libraries</b>			
Campbeltown	√		√
Dunoon			√
Helensburgh			√
Lochgilphead			√
Oban	√		√
Rosneath			√
Rothesay			√
<b>Halls &amp; Community Centres</b>			
Queens Hall, Dunoon			√
Victoria Hall, Campbeltown		√	√
Victoria Halls, Helensburgh			√
Corran Halls, Oban	√		√
Kintyre Community Education Centre		√	√
Lochgilphead Community Centre		√	√
Moat Centre, Rothesay			√



This page is intentionally left blank

---

**ARGYLL AND BUTE COUNCIL**
**AUDIT AND SCRUTINY COMMITTEE****FINANCIAL SERVICES****14 SEPTEMBER 2023**


---

**INTERNAL AUDIT - ANNUAL SELF-ASSESSMENT**


---

**1. EXECUTIVE SUMMARY**

- 1.1 This paper informs the Audit and Scrutiny Committee (the Committee) of the findings from the recent internal self-assessment of the Council's Internal Audit service performed by a member of the Internal Audit team.

**2. RECOMMENDATIONS**

- 2.1 Members are requested to review and endorse the findings of the assessment including the identified areas for improvement, where applicable.

**3. DETAIL**

- 3.1 The Public Sector Internal Audit Standards (PSIAS) require the Council's Chief Internal Auditor (CIA) to develop a Quality Assurance and Improvement Programme (QAIP). The purpose of the QAIP is to enable the evaluation of internal audit's conformance to the PSIAS. The QAIP must include annual internal self-assessments with a five yearly external assessment, carried out by an independent assessor.
- 3.2 The Council's last external independent assessment was reported to the Committee in March 2023 and concluded that internal audit demonstrated full compliance with PSIAS in all 14 areas of criteria, along with identified good practice. It also highlighted two minor areas for potential improvement and which now have been fully implemented. A further internal self-assessment has been undertaken and again confirms compliance with all criteria.
- 3.3 The 2023 self-assessment exercise has been completed and the table below summarises the assessment of the service against each of the fourteen PSIAS assessment areas.

	<b>PSIAS Assessment Area</b>	<b>Assessment</b>
1	Mission of internal audit	Fully Conforms
2	Definition of internal auditing	Fully Conforms
3	Code of ethics	Fully Conforms
4	Purpose, authority and responsibility	Fully Conforms
5	Independence and objectivity	Fully Conforms
6	Proficiency and due professional care	Fully Conforms
7	Quality assurance and improvement programme	Fully Conforms
8	Managing the internal audit activity	Fully Conforms
9	Nature of work	Fully Conforms
10	Engagement planning	Fully Conforms
11	Performing the engagement	Fully Conforms
12	Communicating results	Fully Conforms
13	Monitoring progress	Fully Conforms
14	Communicating the acceptance of risks	Fully Conforms

- 3.4 The self-assessment identified a number of areas of good practice as well as some areas for improvement – these are summarised in the table below.

<b>Good Practice</b>
Comprehensive Internal Audit Charter which is subject to annual review and approval
Robust procedures for ensuring independence and objectivity
CIA has regular engagement with senior management
Experienced and qualified team focused on continuous improvement
Robust and structured audit planning
Clear link between identified risks and audit work
Strong audit engagement review and supervision
Full and transparent audit reporting to Senior Management and Committee
Comprehensive follow up process
Regular progress reporting to Committee
Annual assurance mapping
Very positive feedback from services on audit approach and outputs
<b>Area for Improvement</b>
No actions outstanding – two items identified in the External EQA in March 2023 now fully completed

#### 4. CONCLUSION

- 4.1 The Internal Audit service has been self-assessed as fully conforming with PSIAS in all of the 14 assessment areas. This assessment is consistent with the opinions raised in the independent External Quality Assurance Assessment (EQA) reported to the Audit and Scrutiny committee in March 2023.
- 4.2 Overall the CIA is of the view that this is a positive self-assessment which reflects well on the team and their ongoing commitment to improvement. This process is one element of assessing and determining compliance with best practice and mandatory requirements outlined by the relevant regulatory bodies. There will always be opportunity for improvement and development within the service and this will be reflected upon on a regular basis to improve the service we provide to the Council.
- 4.3 The Internal Audit service will continue as part of the five yearly external quality assessment programme and will be subject to a comprehensive review undertaken by another local authority Chief Internal Auditor which is next scheduled for 2027/28.

#### 5. IMPLICATIONS

- 5.1 Policy – None
- 5.2 Financial – None
- 5.3 Legal – None
- 5.4 HR – None
- 5.5 Fairer Scotland Duty – None
- 5.5.1 Equalities – None
- 5.5.2 Socio-Economic Duty – None
- 5.5.3 Islands Duty – None



- 5.6 Climate Change – None
- 5.7 Risk – None
- 5.8 Customer Service – None

**Paul Macaskill,  
Chief Internal Auditor  
14 September 2023**

**For further information contact:**

Paul Macaskill, Chief Internal Auditor (01546 604108)

This page is intentionally left blank

---

**ARGYLL AND BUTE COUNCIL****Audit and Scrutiny Committee****14 September 2023**

---

---

**Corporate Complaints – Annual Report 2022-23**

---

**1.0 INTRODUCTION**

1.1 The report provides information on how the Council has dealt with complaints during the period between 1 April 2022 and 31 March 2023 and performed against the statutory indicators, which have been agreed between the Scottish Public Services Ombudsman (SPSO) and the Local Authorities Complaint Handlers Network.

**2.0 RECOMMENDATIONS**

2.1 The Audit and Scrutiny Committee consider and note the content of this report.

**3.0 DETAIL**

- 3.1 All Council services follow the SPSO's model complaint handling procedure (CHP). A requirement of this model procedure is that the Council report to the SPSO on a standard set of statutory performance indicators, and prepare an annual report for consideration by Members. The report attached at appendix 1 has been prepared in order to satisfy this requirement.
- 3.2 The scope of this report includes complaints received in relation to Live Argyll, and also includes complaints which relate to the Social Work service within Argyll and Bute HSCP
- 3.3 The SPSO introduced a new model complaints handling procedure from 01 April 2021, which all local authorities were required to adopt. This updated procedure incorporates complaints in relation to the Social Work service, which were previously reported separately, and also introduced a new complaint outcome where officers can conclude a complaint as "resolved".
- 3.4 Details around the common themes of complaints, service areas and further analysis of the root causes of complaints are provided within Appendix 2 to this report. This additional information is provided following a previous request from the Audit and Scrutiny committee.
- 3.5 The corporate complaints procedure is administered centrally by the Compliance and Regulatory team within Legal and Regulatory Support,

and quarterly performance reports are provided to departmental management. Performance reports are published on the Council’s website: [Complaints | Argyll and Bute Council \(argyll-bute.gov.uk\)](https://www.argyll-bute.gov.uk) although some reports have not been uploaded this year due to the website upgrade.

3.6 The Compliance and Regulatory team produce monthly performance update reports, which are circulated to all Heads of Service and Directors, to draw attention to any areas where complaints performance may be falling. This includes detailed information, including the ward area and reasons for late response.

#### 4.0 CONCLUSION

4.1 The Council has dealt with the majority of complaints it has received in accordance with the requirements of the complaints handling procedure and has complied with the obligation to prepare an annual report. Once it has been presented to the Audit and Scrutiny Committee, the annual report will be published on the Council’s website.

#### 5.0 IMPLICATIONS

5.1	Policy	None
5.2	Financial	None
5.3	Legal	Statutory requirement to prepare report
5.4	HR	None
5.5	Fairer Scotland Duty	None
5.5.1	Equalities – Protected Characteristics	None
5.5.2	Socio Economic Duty	None
5.5.3	Islands	None
5.6	Climate Change	None
5.7	Risk	None
5.8	Customer Service	None

Douglas Hendry  
**Executive Director with responsibility for Legal and Regulatory Support**

21 August 2023

**For further information contact:** Iain Jackson, Governance, Risk and Safety Manager 01546 604188

#### APPENDICES

- Appendix 1 – Annual Complaints Report 2022-23
- Appendix 2 – Themes of Complaints



# ANNUAL COMPLAINTS PERFORMANCE REPORT 2022/23

## Contents

Chief Executive’s Foreword.....	3
Introduction .....	4
Complaints Process.....	5
Customer Contact.....	6
Indicator 1 – Complaints Received per 1,000 of Population .....	7
Indicator 2 – Number of Complaints .....	8
Indicator 3 – Complaint Outcomes Stage 1.....	9
Indicator 3 – Complaint Outcomes Stage 2.....	10
Indicator 3 – Complaint Outcomes Escalated Complaints .....	11
Indicator 4 – Average Times .....	12
Indicator 5 – Performance Against Timescales.....	14
Indicator 6 – Extensions to Timescales .....	16
Indicator 7 – Customer Satisfaction.....	17
Indicator 8 – Learning from Complaints – Reporting .....	18
Indicator 8 – Learning from Complaints – Improvements.....	19
Complaints Investigated by the SPSO.....	20
Complaint Themes.....	21
Positive Feedback .....	23
Contact Us.....	25

## Chief Executive's Foreword

I am pleased to present Argyll and Bute Council's Annual Complaints Report, which provides information about our performance in handling complaints from our customers between 1 April 2022 and 31 March 2023.



Argyll and Bute Council is committed to providing high quality services for residents, businesses and visitors in our area. We strive to be thorough, transparent, objective and fair in our approach to complaints, and to make it as easy as possible for customers to access our complaints procedure through our website, by email, over the telephone or in person.

I understand it can be disappointing and frustrating when your expectations are not met. We welcome and value complaints and feedback from our customers as it allows us to continue to improve service delivery. Some examples of those improvements made are included within this report.

Following the Covid pandemic, our customers and employees have adjusted to different ways of doing things and different working environments. During this time, I have received many messages of praise towards our services and employees and I am pleased to share some of these messages within this report.

It has been a challenging year and I thank all the staff in my organisation for doing what they do best and going the extra distance to provide the best possible services and support to the people of Argyll and Bute.

Pippa Milne  
Chief Executive – Argyll and Bute Council



## Introduction

Argyll and Bute Council, along with all other Scottish Local Authorities, follow a model complaints handling procedure which is determined by the Scottish Public Sector Ombudsman (SPSO). This report presents how Argyll and Bute Council has performed against eight key performance indicators set by the SPSO that are used by all 32 local authorities, and provides some details about improvements to our services, along with some positive feedback from our customers.

## Complaints process

Complaints can be either Stage 1, which are usually straightforward issues and must be dealt within 5 days or less, or Stage 2, which are usually about more complex or serious issues and can take up to 20 days for a response to be provided. If a customer is not happy with a Stage 2 response, they can refer their complaint on to the SPSO, who will look at the issues raised and can investigate the matter.

Stage 1 → Stage 2 → SPSO

What is a complaint?

A complaint is 'an expression of dissatisfaction about the Council's action or lack of action, or about the standard of service provided by or on behalf of the Council'.

In most cases, a complaint will be made because the customer considers that the Council has:

- Done something wrong
- Failed to live up to expectations
- Treated someone badly or unfairly

The process map on the following page outlines our process.



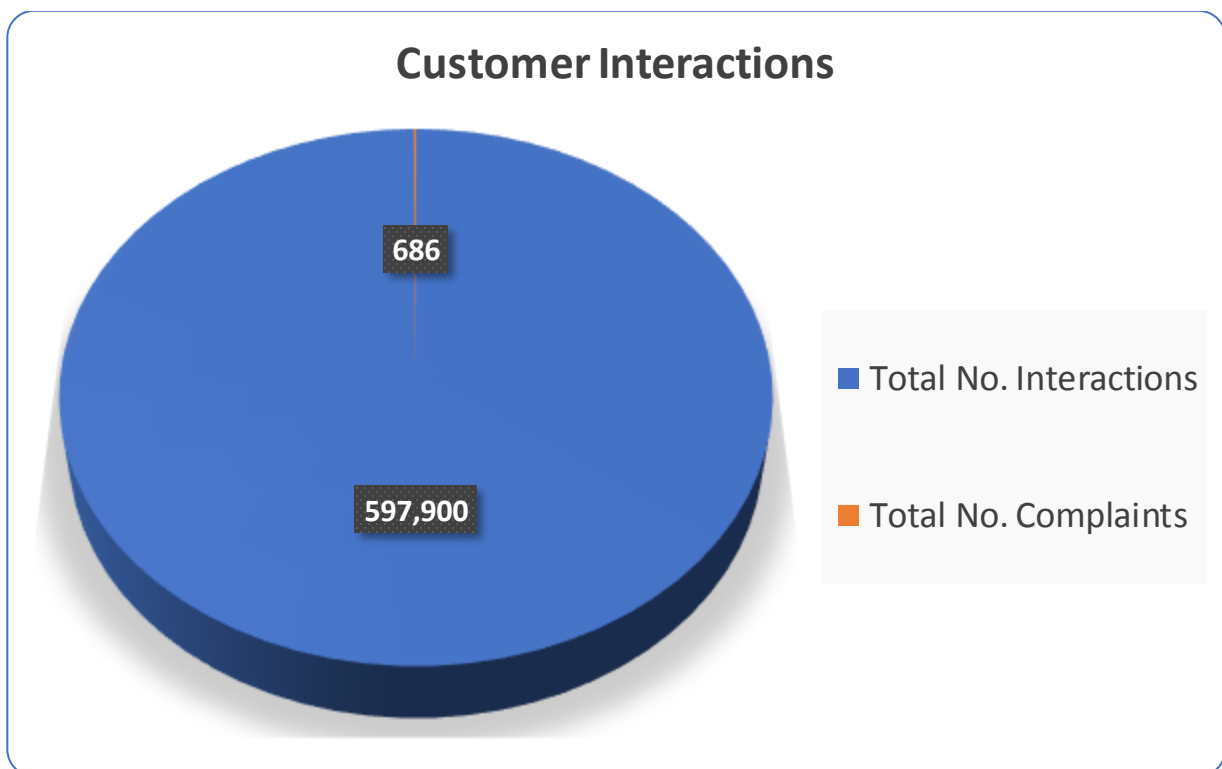


## Complaints Process



## Customer Contact

Argyll and Bute Council has many interactions with customers every day through various channels including email, telephone and through our website. Complaints from customers only form a very small number of the interactions that are logged through our Customer Relationship Management (CRM) system. In 2022/23 Argyll and Bute Council logged 597,900 incidents through the CRM system. Of these 597,900 incidents, only 686 of these were complaints. This equates to 0.11% as shown below.



## Indicator 1 – Complaints Received per 1,000 of Population

This section details the total number of complaints handled by Argyll and Bute Council between 1 April 2022 and 31 March 2023. To allow a fair comparison to be made across all 32 Scottish councils, this indicator looks at the figure of “complaints per 1,000 of population”.

In 2022/2023 Argyll and Bute received, processed and closed

**686**  
complaints.

The population of Argyll and Bute is estimated at around

**86,220**



This means there were **8.0 complaints per 1,000 population**, or roughly **1** resident in **126** made a complaint about our services. A comparison of this indicator over the past 3 years is shown in the table below.

Year	No. of Complaints	Complaints Per 1,000 Population
2022/23	686	8.0
2021/22	700	8.2
2020/21	407	4.7

## Indicator 2 – Number of Complaints

This indicator provides information about the number of complaints closed at Stages 1 and 2, and the escalated complaints (when a customer is not satisfied with a stage 1 response, and it goes on to be dealt with as stage 2).

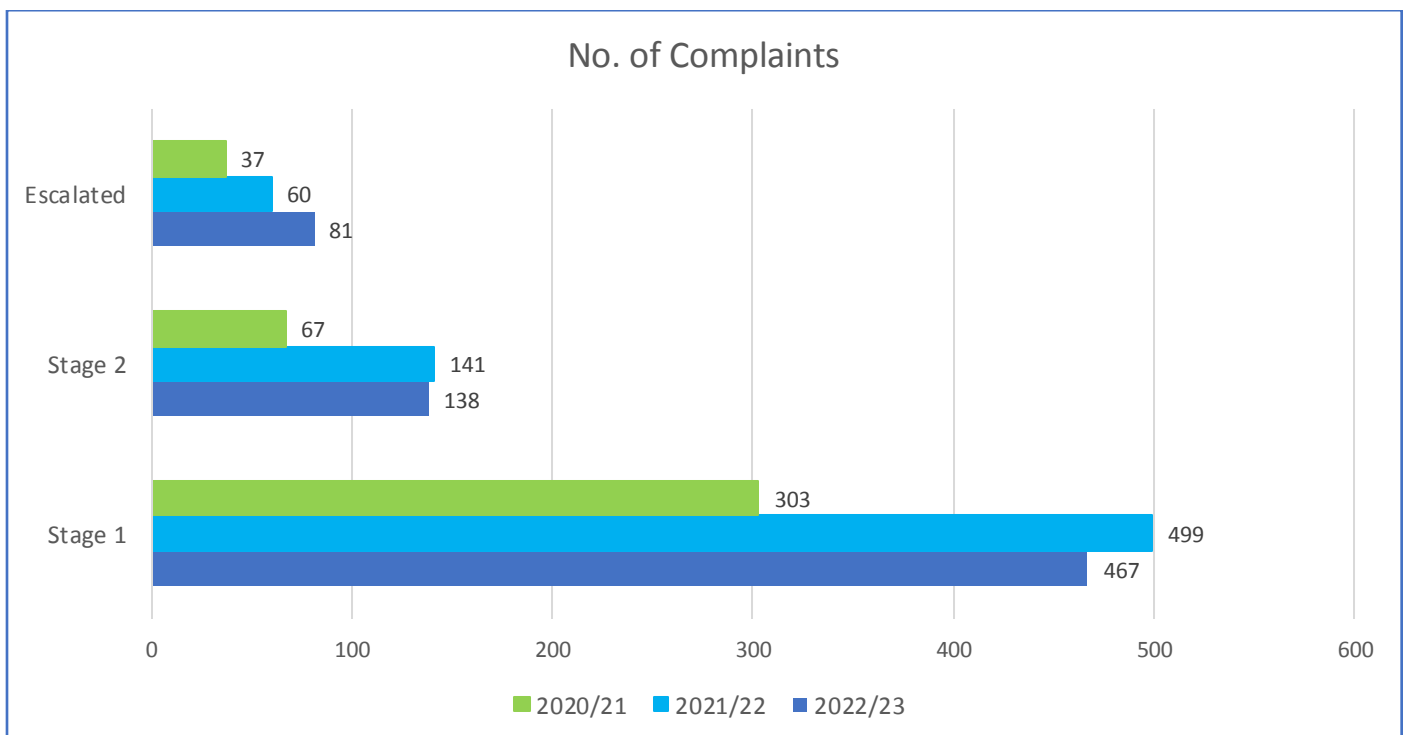
467 complaints were closed at Stage 1 – 68%

138 complaints were closed at Stage 2 – 20%

81 complaints were closed after escalation – 12%

14 complaints were not closed at Stage 1 within 10 days and were escalated to Stage 2

The graph below shows a comparison between the number of complaints received at each stage over the past 3 years.



### Indicator 3 – Complaint Outcomes Stage 1

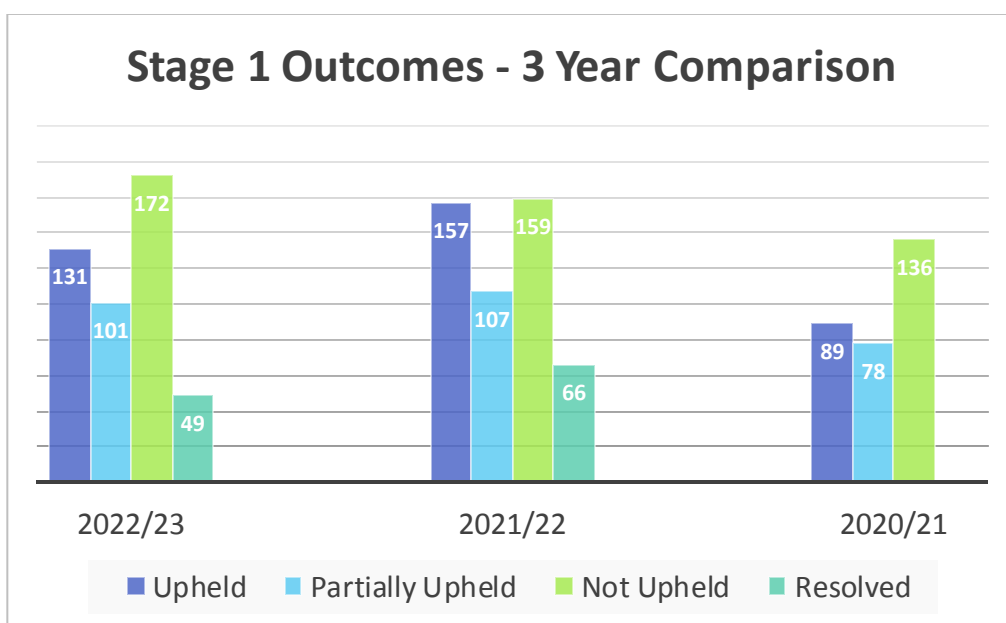
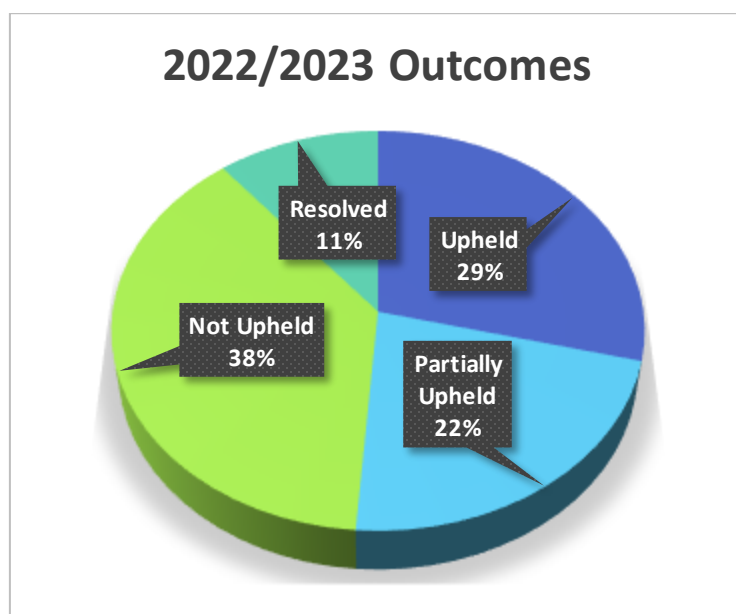
With every complaint, we contact the customer and explain what the outcome of their complaint was — Upheld, Not Upheld or Partially Upheld — and provide details about how this decision was made. The charts below provide a comparison of the outcomes for this year, and over the past 3 years. The “resolved” outcome was introduced with the new complaints handling procedure in April 2021, and is used when positive action can be taken to resolve the issue for the customer.

131 complaints were Upheld at Stage 1 – 29%

101 complaints were Partially Upheld at Stage 1 – 22%

172 complaints were Not Upheld at Stage 1 – 38%

49 complaints were Resolved at Stage 1 – 11%



\*Resolved outcome not relevant to 2020/21 data

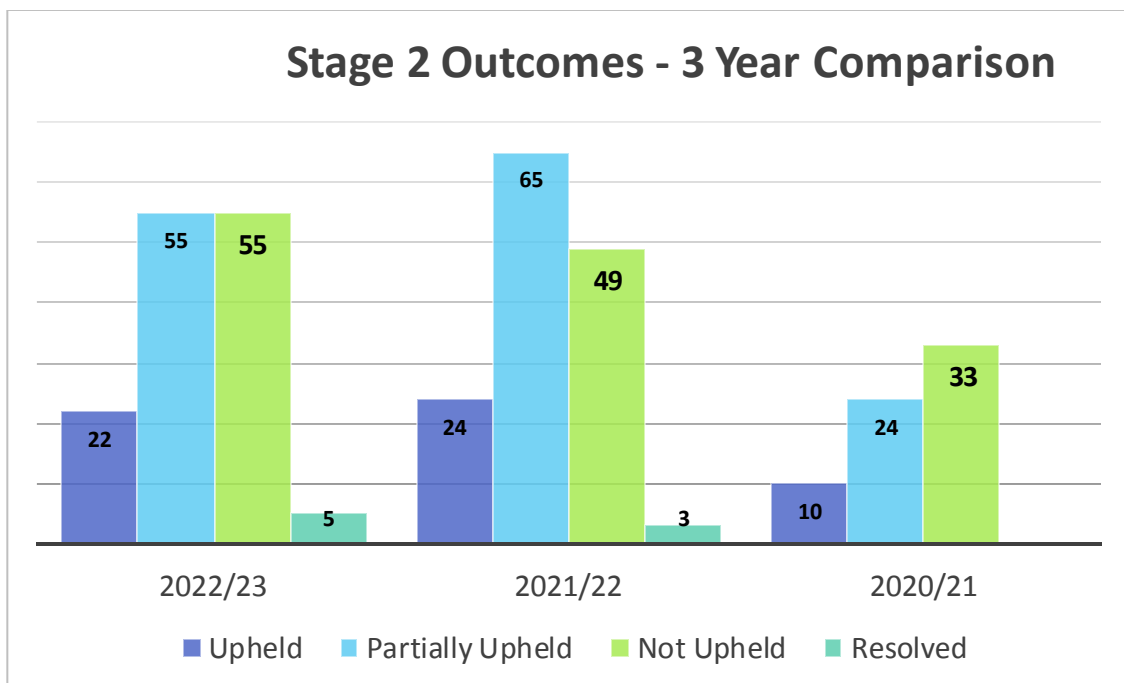
### Indicator 3 – Complaint Outcomes Stage 2

22 Complaints were Upheld at Stage 2 – 16%

55 Complaints were Partially Upheld at Stage 2 – 40%

55 Complaints were Not Upheld at Stage 2 – 40%

5 Complaints were Resolved at Stage 2 – 4%



\*Resolved outcome not relevant to 2020/21 data



### Indicator 3 – Complaint Outcomes Escalated Complaints

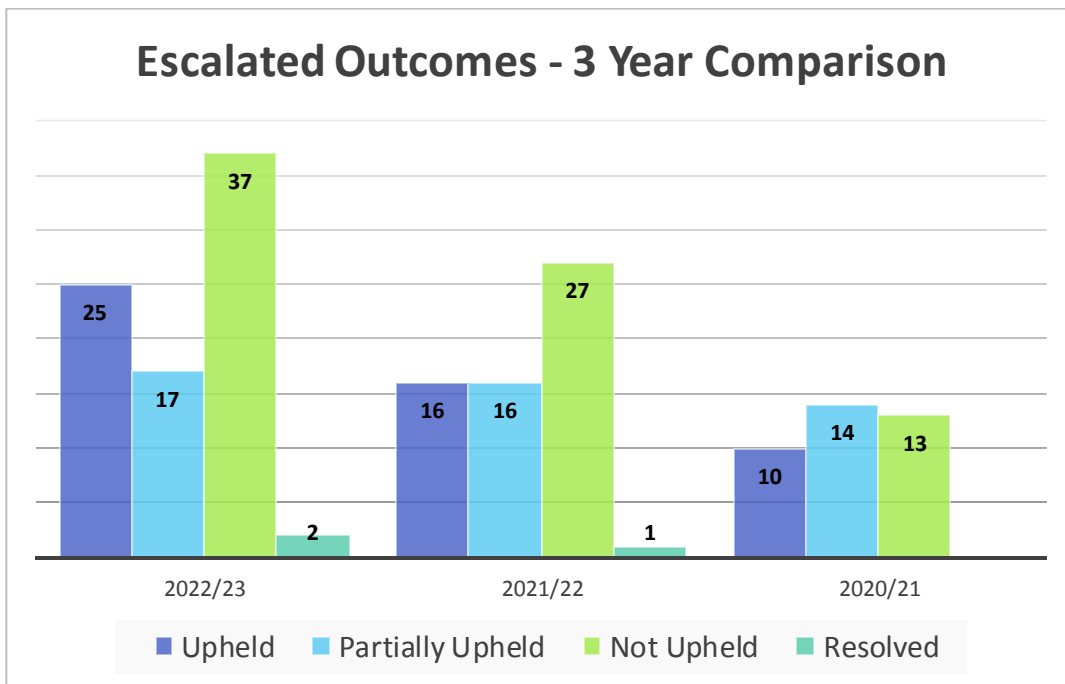
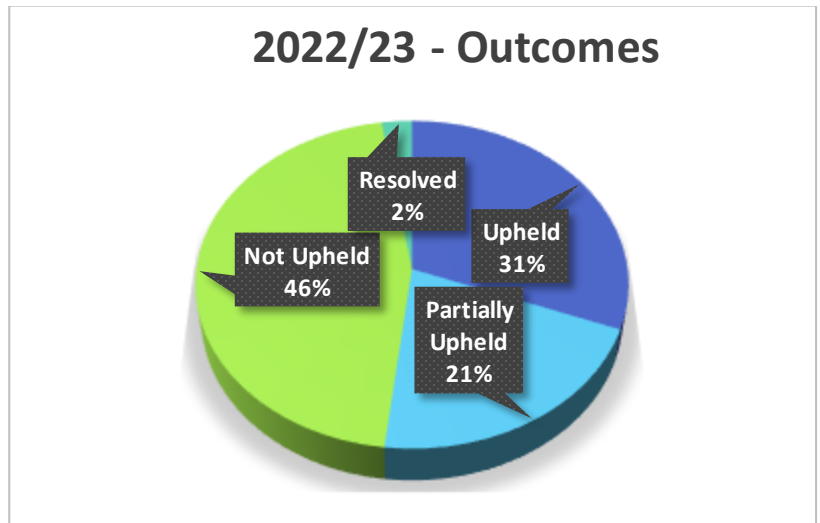
When a customer is not happy with a Stage 1 response, it is dealt with as a Stage 2 complaint — these are known as “Escalated Complaints”.

25 complaints were Upheld after escalation - 31%

17 complaints were Partially Upheld after escalation – 21%

37 complaints were Not Upheld after escalation – 46%

2 complaint was Resolved after escalation – 2%



\*Resolved outcome not relevant to 2020/21 data

## Indicator 4 – Average Times

**Stage 1** – We aim to respond to and close all Stage 1 complaints within **5 working days**. In 2022/2023, we closed **453** complaints at Stage 1, with a total sum of **1,995 working days** used to close them. Our average time to close a Stage 1 complaint was **4.4 working days**.

The figures for the last 3 years can be seen in the table below.

Year	No. of Complaints Closed	Total Days	Average Time (days)
2022/23	453	1,995	4.4
2021/22	489	1,999	4.1
2020/21	303	1491	4.9

**Stage 2** – We aim to respond to and close all Stage 2 complaints within **20 working days**. In 2022/2023, we closed **137** complaints at Stage 2, with a total sum of **2,367 working days** used to close them. Our average time to close a Stage 2 complaint was **17.3 working days**.

The figures for the last 3 years can be seen in the table below.

Year	No. of Complaints Closed	Total Days	Average Time (days)
2022/23	137	2367	17.3
2021/22	141	3,107	22
2020/21	67	1289	19.2

Monthly performance reporting is provided to all Heads of Service, Directors and Complaints Officers to allow them to take action with their Services if required.



## Indicator 4 – Average Times

**After Escalation** – in 2022/2023, we closed **81** escalated complaints after Escalation, with a total sum of **1671 working days**. Our average time to close a complaint after Escalation was **20.6 working days**.

The last three year's results can be seen below.

Year	No. of Complaints Closed	Total Days	Average Time (days)
2022/23	81	1671	20.6
2021/22	60	954	15.9
2020/21	37	604	16.3



## Indicator 5 – Performance Against Timescales

**Stage 1** – We aim to respond to and close all Stage 1 complaints within **5 working days**. In 2022/2023, we closed **453** complaints at Stage 1 with **370** of these within timescale, or **82%**. **23 (5%)** were closed after an extension was agreed with the customer.

	No. of Complaints Closed	Within Timescale	%	No. with Extension	%
2022/23	453	370	82%	23	5%
2021/22	489	411	84%	11	2%
2020/21	303	232	77%	8	3%

**Stage 2** – we aim to respond to and close all Stage 2 complaints within **20 working days**. In 2022/2023, we closed **137** complaints at Stage 2, with **63** of these within timescale, or **47%**. **33 (24%)** were closed after an extension was agreed with the customer.

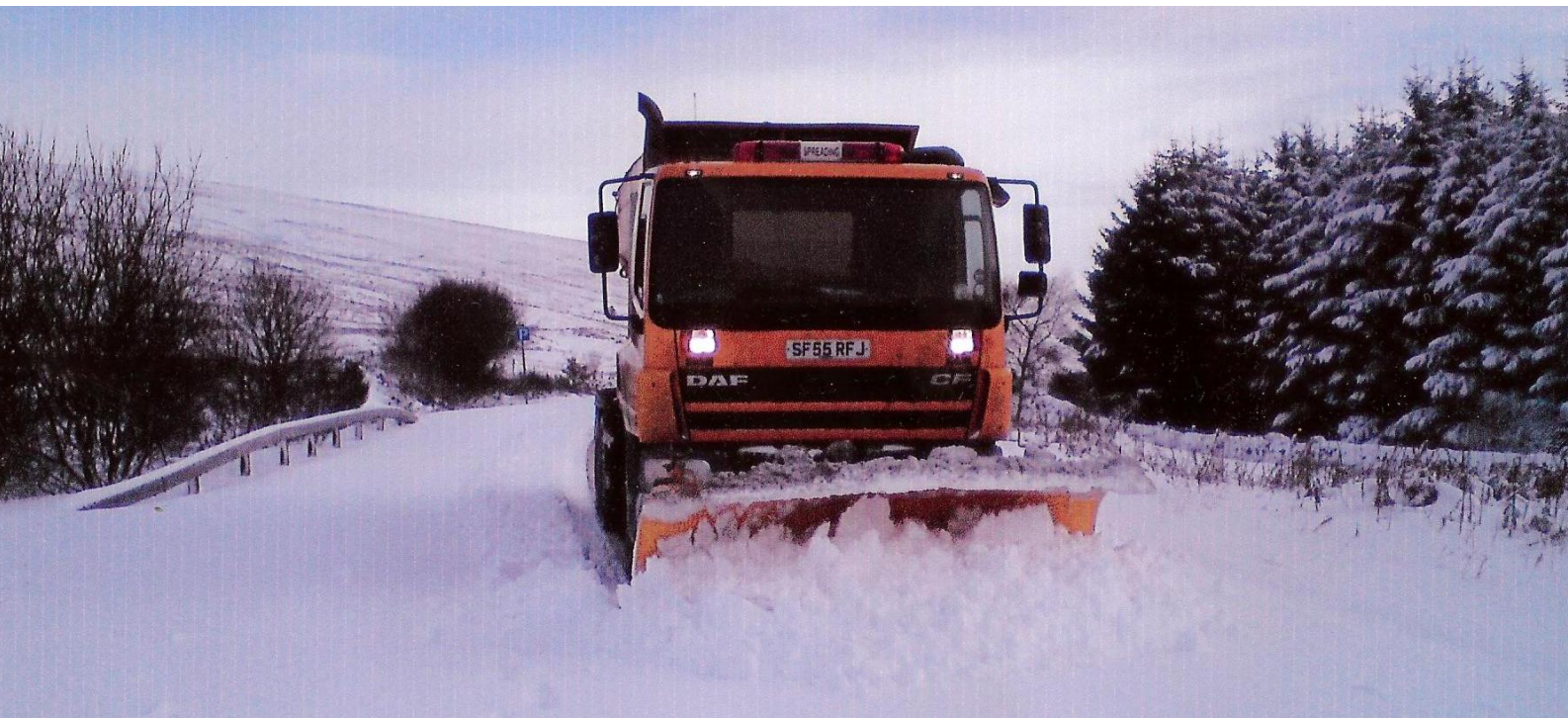
	No. of Complaints Closed	Within Timescale	%	No. with Extension	%
2022/23	137	65	47%	33	24%
2021/22	141	93	66%	35	25%
2020/21	67	46	69%	11	16%

Complaints with extensions agreed do not count as within timescale, these are reported as late responses.

### Indicator 5 – Performance Against Timescales

**After Escalation** – in 2022/2023, we closed **81** complaints after Escalation, with **46** of these within timescale, or **57%**. **23 (28%)** were closed after an extension was agree with the customer.

	No. of Complaints Closed	Within Timescale	%	No. with Extension	%
2022/23	81	46	57%	23	28%
2021/22	60	48	80%	8	13%
2020/21	37	23	62%	3	8%





## Indicator 6 – Extensions to Timescales

Part of the complaints handling procedure includes the option to seek an extension to the usual 5 or 20 day timescale, which should be agreed with the customer. This indicator reports the number and percentage of complaints at each stage which were closed after an extension to the 5 or 20 day timeline was authorised.

### Stage 1

23 Extensions agreed

5% of total complaints

### Stage 2

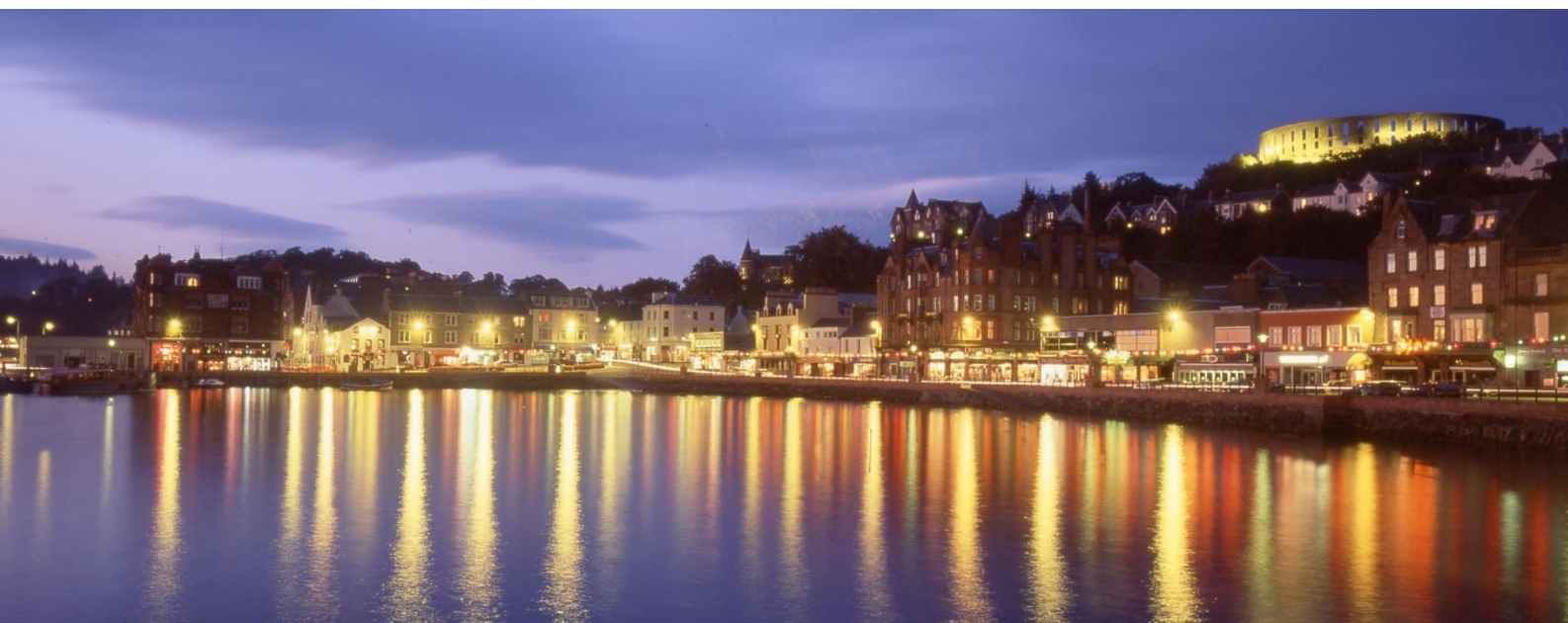
33 extensions agreed

24% of total complaints

### Escalated complaints

23 extensions agreed

28% of total complaints



## Indicator 7 – Customer Satisfaction

Our customers are automatically issued with a short complaints process satisfaction survey once their complaint has been closed. The survey asks for feedback about the complaints process, and gives an opportunity to send us suggestions for improvements. The survey results are reviewed by the Complaints Co-ordinators quarterly, and the feedback can be used to improve how we handle complaints.

We received 103 responses to our survey during the year, which is just over 15% of all complaints received. A low response rate makes it difficult to get an accurate picture of how all of our customers feel about the complaints process.

**58%** of customers who responded to the survey indicated that they found it easy to make a complaint

**53%** of customers confirmed they were told if the response was going to take longer than the set timescales

**52%** of customers advised that the response to their complaint was easy to understand.

From our review of the feedback provided through the surveys, we recognise that customers are often frustrated when an ongoing issue is not resolved through the complaints process.





## Indicator 8 – Learning from Complaints – Reporting

### Who looks at our complaints figures and trends?

Information about complaints figures and corrective action taken is reported regularly to senior managers and a quarterly report is submitted to the Strategic Management Team. This process ensures the appropriate level of scrutiny takes place.

Quarterly performance against the performance indicators is reported to the Local Authority Complaints Handlers Network (LACHN).

We are also required to report our complaints figures to the Scottish Public Service Ombudsman (SPSO) by submitting an annual return.

### How we report Complaints Performance and Trends to our Customers

We publish the quarterly and annual reports on our website: [Complaints | Argyll and Bute Council \(argyll-bute.gov.uk\)](https://www.argyll-bute.gov.uk/complaints)



## Indicator 8 – Learning from Complaints – Improvements

By dealing with complaints on a day-to-day basis, our Officers are able to make adjustments to processes when issues are raised. In general, no major policy or procedural changes were required in response to complaints, however, a number of minor changes or actions were taken in order to improve our services. Whilst these improvements may have been minor in the overall scale of activities within the Council, it is our hope that they have made significant changes to the quality of service received by our customers. Examples of some of these changes are shown below:

Customer wanted to make a complaint about the amount of time spent on a call trying to pay Council Tax for a business. The automated phone system was not recognising reference numbers and the system was not allowing payment. Partially Upheld – The script for the automated telephone system was reviewed and it was agreed that some clarification was required around Non-Domestic Rates (there is no Council Tax for businesses). This would assist customers to select the correct option when trying to make a payment. Contact was made with the provider of the system and it was updated and improved to assist customers in the future.

Customer complaint regarding the discolouration and moss growth on a Council Building in Dunoon. Upheld – this was a previously reported issue and despite moss retardant being used it had proved unsuccessful resulting in an unacceptable build-up of moss on the building. To resolve the immediate issue, an order was issued to the term contractor to undertake low pressure washing/cleaning to remove the mould/growth. This was completed within 3 weeks. The root cause of the issue is the type of masonry that was used when the building was refurbished as it requires regular low pressure washing to keep it free from discolouration which comes at a significant cost. Based on this now known issue, all appropriate teams within the Council have been advised not to use this type of masonry in any future projects.

Departmental Complaints Co-ordinators attend regular meetings where learning points from the SPSO are shared and discussed. The feedback and suggestions from customer satisfaction surveys are also reviewed, and any potential improvement ideas are investigated and taken forward where appropriate.



## Complaints Investigated by the SPSO

When a customer is not satisfied with our final response to a complaint, they can take it to the Scottish Public Service Ombudsman (SPSO) and ask for the complaint to be investigated. The SPSO is the final arbiter for complaints about public services.

### Cases passed to SPSO during 2022/2023

19 cases were received by the SPSO in relation to Argyll and Bute Council in 2022/2023. Of these, 4 were not progressed as 1 was mature (the complaint was out with the time period for raising the complaint) and 3 were enquiries. 15 cases were resolved early—when the SPSO receives a complaint they ask the Council to provide information in connection with the complaint, and from that information the investigating officer decides whether the complaint should be pursued further. If they are satisfied that the Council dealt with the complaint appropriately, it does not proceed to the full investigation stage. The main reasons provided by the SPSO for not proceeding to an investigation were “Good Complaint Handling” and “Insufficient benefit would be achieved”. No complaints were investigated by the SPSO.

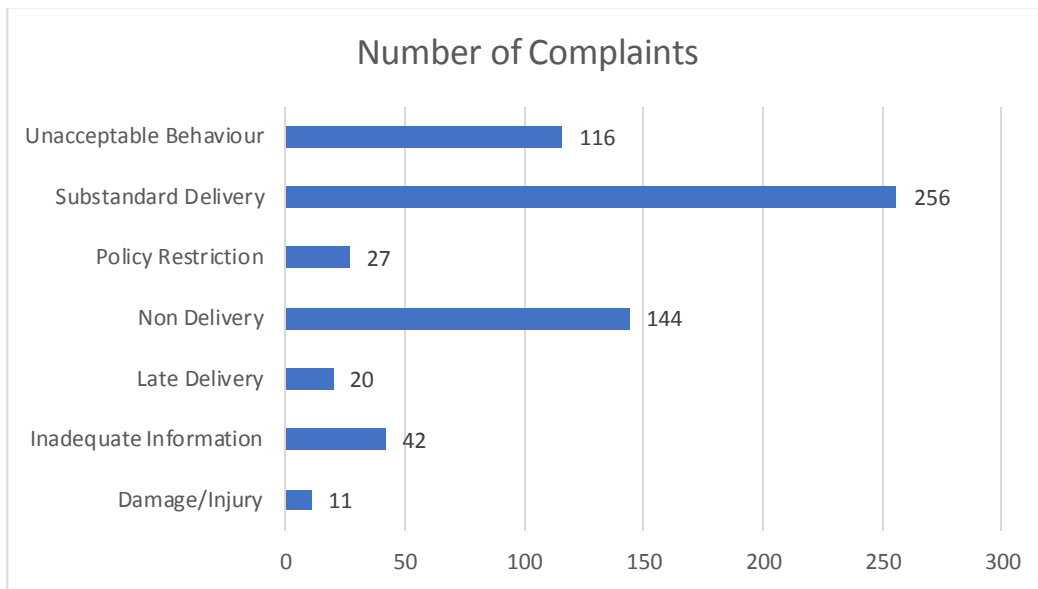
The SPSO publishes reports about all the organisations it has involvement with. More information is available from [Statistics 2022-23 | SPSO](#)





## Complaint Themes

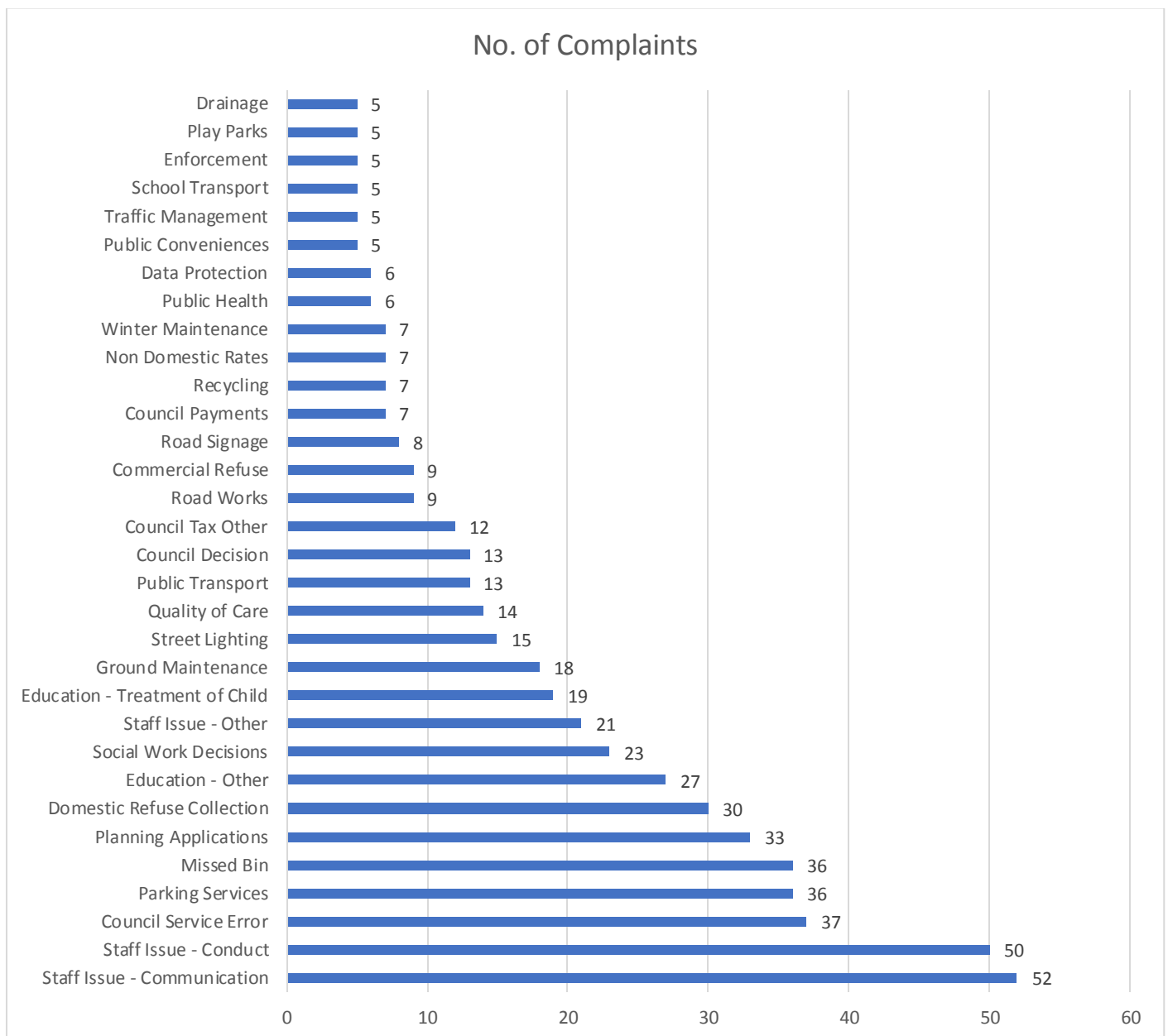
We record information about what type of complaints we receive, and have a standard set of categories that complaints generally fall into. The chart below shows how the complaints received have been classified during 2022-23.



*\*Note – the total here does not directly correspond with the total number of complaints, due to how escalated complaint categories are recorded*



We have also captured information about what we believe the main theme of each complaint to be. This information will be provided (along with other levels of analysis) to our Elected Members and Senior Management to allow them to take this into consideration when making policy and service decisions. The chart below shows the main issues we have received complaints about. It includes all complaints where we received 5 or more in connection with a particular issue.



## Positive Feedback

Thank you so much for your help it's been amazing you've been absolutely wonderful and I'm so glad to talk to someone in the council who is really brilliant at their job and good at what they are doing. Thank you so much indeed Argyll & Bute you've been great. Thank you.

The lady I spoke to today was very, very helpful very polite and gave me a lot of information and I think she was very wonderful. Thank you very much.

Quick note from me to say thanks for all your support and patience in getting the paperwork done! It was a long slog but we got there!

This is to congratulate the Council, and its partners, on the highly successful delivery of a key part of Lochgilphead's regeneration. The sheer quality and improvement already achieved is of a high order and will endure. The Front Green redevelopment also well reflects both a need to do so and significant consultation carried out by and on behalf of the Council

I would like thanks and recognition to be given to our legal services team. They are always superb in the support they give us but over the last couple of weeks they have gone above and beyond. The team have been excellent; they have worked long hours, often after hours and have given us their expertise, time and patience. Ordinarily their excellent work and support is taken for granted but I feel that the support we have had, over the past couple of weeks in particular has been exceptional and needs to be recognised. Without that support we would not have had the positive outcomes we have had and we are extremely grateful.



Here is just a small extract of the positive feedback that we have received this year. It is important to recognise that excellent services are being delivered, often in very challenging circumstances.



I've been dealing with another Council the earlier part of this week and it's been driving me up the wall so I just wanted to say thank you for having such an accessible service where you can ring up, it's so, so, so much better. Thanks

The young lady who dealt with me was very, very helpful. I'm 79 years of age I'm getting on a bit and she was very calm, very well-mannered and lovely. A big thank you. I don't know her name sorry but I'm a well satisfied lady. Thank you again

Thanks very much for this recent update and thank you very much for all your efforts and for your excellent communication throughout this process, it's been much appreciated.

Hello, I was absolutely amazed at how nice everybody is each time I ring up. I'm the one that turns out to be stupid and everyone treats me so nicely and the bin men were charming and everybody is so, nice. Thank you very, very much.

I just wanted to say that I was treated the way I'm always treated by Argyll & Bute very courteously and the woman was really nice and very helpful. Thank you.

Extremely efficient as I'm moving house so it was to notify Council Tax of this. All handled over the phone extremely efficient and yep on leaving Argyll & Bute you guys have been exceptionally efficient on everything we've had to deal with you about so hope new Council is at least half as good. Thank you



## Contact Us

Thank you for looking at our annual complaints report for 2022-23. If you would like to know more about our complaints procedure, details can be found on our website:

<https://www.argyll-bute.gov.uk/argyll-and-bute-council/complaints>

Or you can contact us using any of the methods below.

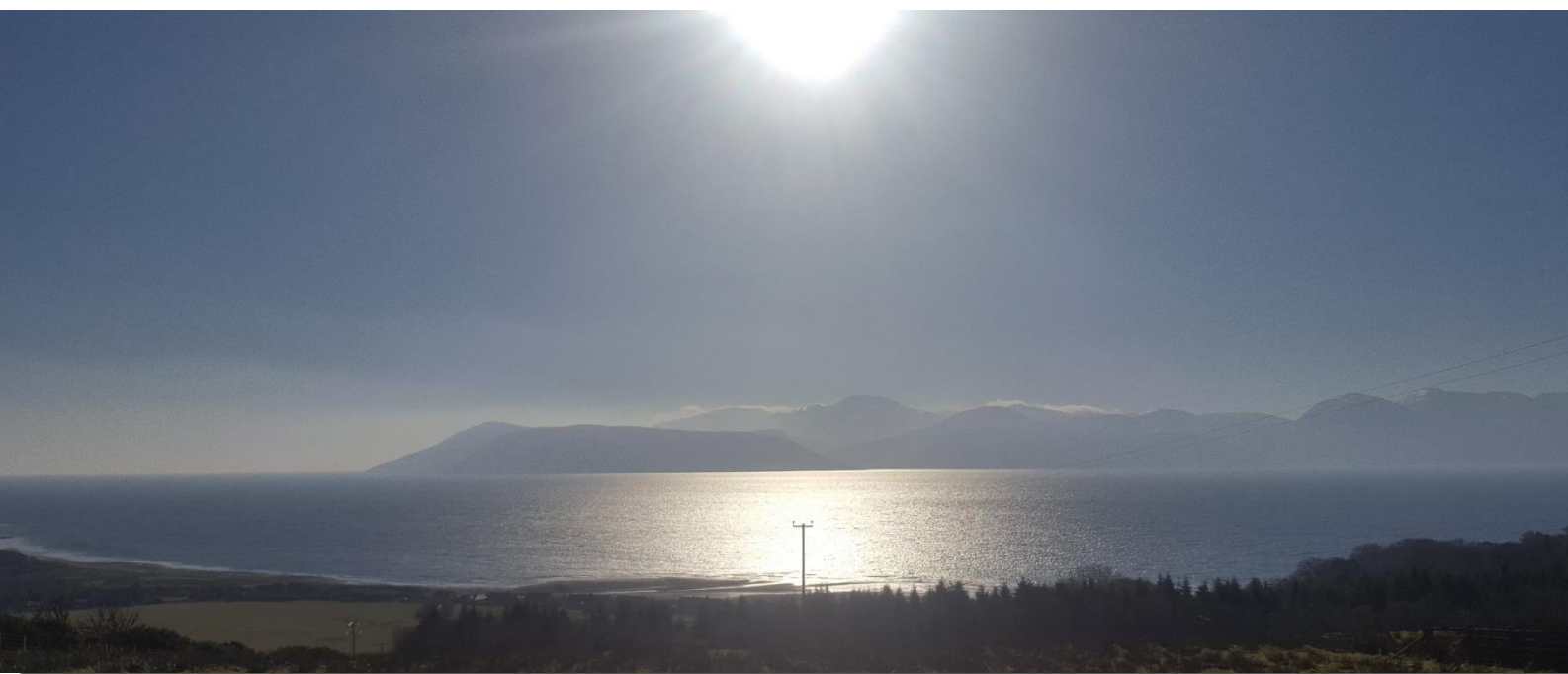
Phone – 01546 605522

Text – 07860023933

Post – Argyll and Bute Council, Kilmory, Lochgilphead, Argyll, PA31 8RT

Email - [enquiries@argyll-bute.gov.uk](mailto:enquiries@argyll-bute.gov.uk)

Online - <https://www.argyll-bute.gov.uk/my-council/how-contact-us>



This page is intentionally left blank

## Annual Complaints Performance 2022-23

This report provides additional details to accompany the full annual complaints report for 2022-23, which is based on the 8 indicators set by the Scottish Public Service Ombudsman (SPSO).

## 1. All Complaints listed by theme

Complaint theme	Number	Complaint theme	Number
Staff Issue - Communication	52	Piers & Harbours	3
Staff Issue - Conduct	50	Noise Control	3
Council Service Error	37	Payroll	2
Parking Services	36	Care Funding	2
Missed Bin	36	Civic Amenity	2
Planning Applications	33	Homelessness Service	2
Domestic Refuse Collection	30	Disabled Parking Bays	2
Education Other	27	School Crossings	2
Social Work Decisions	23	Local Development Plan	2
Staff Issue – Other	21	Fleet	2
Education - Treatment of Child	19	Pavements/Footpaths	2
Ground Maintenance	18	Private Sector Grants	2
Street Lighting	15	Dog Fouling	2
Quality of Care	14	Benefit Payments	2
Public Transport	13	Pothole	2
Council Decision	13	Road Markings	1
Council Tax - Other	12	Procurement	1
Road Works	9	Dangerous Buildings	1
Commercial Refuse	9	Road Closure	1
Road Signage	8	Library Services	1
Council Payments	7	Special Uplift	1
Recycling	7	Housing Strategy	1
Non Domestic Rates	7	Cost of Council Service	1
Winter Maintenance	7	Licensing	1
Public Health	6	Core Paths	1
Data Protection	6	Speed Limits	1
Public Conveniences	5	Flooding	1
Traffic Management	5		
School Transport	5		
Enforcement	5		
Play Parks	5		
Drainage	5		
Failure of care	4		
Litter	4		
Council Property/Buildings	4		
Cemeteries	3		
Private Water Supplies	3		
Committee/Governance	3		
Benefits Other	3		
Scottish Welfare Fund	3		

Table 1 provides a full breakdown of complaints into relevant themes. From the data in the complaints system, we have assigned each case a theme, based on our understanding of the main issue raised in the complaint. Where complaints have been in connection with a number of issues, or could fall into various themes, we have assigned it the theme we believe to be the main issue. The larger themes are explored further within this report.

## 2. General breakdown by complaint category and department

Details about some of the larger themes / areas of complaints are provided in this section. A more in depth breakdown within the main service areas is provided at section 4 below

**Table 1 – Categories of complaints by department**

	Chief Executive's Unit, Financial Services & Community Planning	Education, Legal & Regulatory & Commercial	Customer Support, Road and Infrastructure & Development & Economic Growth	Health and Social Care Partnership	Live Argyll
Damage/Injury		5	6		
Inadequate Information	10	2	30		
Late Delivery	1		18	1	
Non Delivery	1	2	129	11	1
Policy Restriction	4	2	21		
Substandard Delivery	19	44	159	34	
Unacceptable Behaviour	2	27	66	21	
<b>Grand Total</b>	<b>37</b>	<b>82</b>	<b>429</b>	<b>67</b>	<b>1</b>

**Table 2 – Number of complaints by area**

Details of complaint themes within ward areas are provided below.

Area	Count of Ward Area
Bute and Cowal	128
Helensburgh and Lomond	223
Mid Argyll Kintyre and the Islands	113
Oban Lorn and the Isles	146
Area Not Identified	6
<b>Grand Total</b>	<b>616</b>



**Section 3 – Complaints themes by Area****Table 3a Mid Argyll, Kintyre and Islands**

<b>Theme</b>	<b>Count of Ward Area</b>
Staff Issue - Conduct	10
Council Service Error	8
Staff Issue - Communication	8
Education - Other	7
Public Transport	7
Planning Applications	7
Education - Treatment of Child	5
Social Work Decisions	5
Street Lighting	5
Quality of Care	4
Data Protection	4
Commercial Refuse	4
Public Health	3
Council Decision	3
Winter Maintenance	3
Council Property/Buildings	2
Piers & Harbours	2
Council Payments	2
Pothole	2
School Transport	2
Enforcement	2
Parking Services	2
Benefit Payments	1
Committee/Governance	1
Local Development Plan	1
Private Water Supplies	1
Cemeteries	1
Private Sector Grants	1
Missed Bin	1
Traffic Management	1
Core Paths	1
Domestic Refuse Collection	1
Litter	1
Road Works	1
Benefits Other	1
Road Closure	1
Failure of Care	1
Public Conveniences	1
<b>Grand Total</b>	<b>113</b>

**3b Oban, Lorn and the Isles**

<b>Theme</b>	<b>Count of Ward Area</b>
Staff Issue - Communication	14
Staff Issue - Conduct	12
Parking Services	12
Staff Issue - Other	7
Missed Bin	7
Social Work Decisions	7
Education - Other	7
Domestic Refuse Collection	5
Planning Applications	5
Council Tax Other	5
Council Service Error	5
Road Works	4
Public Transport	4
Education - Treatment of Child	4
Ground Maintenance	3
Quality of Care	3
Council Decision	3
Winter Maintenance	3
Street Lighting	2
Commercial Refuse	2
Public Health	2
Failure of Care	2
School Transport	2
Enforcement	2
Council Payments	2
Road Signage	2
Recycling	2
Cemeteries	2
Non Domestic Rates	2
Noise Control	2
Cost of Council Service	1
Benefits Other	1
Procurement	1
Private Water Supplies	1
Traffic Management	1
Dog Fouling	1
Public Conveniences	1
Litter	1
Care Funding	1
Play Parks	1
Drainage	1
Scottish Welfare Fund	1
<b>Grand Total</b>	<b>146</b>

**3c Bute and Cowal**

<b>Theme</b>	<b>Count of Ward Area</b>
Council Service Error	14
Staff Issue - Communication	14
Staff Issue - Conduct	10
Education - Other	8
Parking Services	7
Education - Treatment of Child	6
Council Decision	5
Staff Issue - Other	5
Social Work Decisions	5
Planning Applications	4
Quality of Care	4
Non Domestic Rates	4
Council Tax Other	3
Road Works	3
Play Parks	3
Ground Maintenance	3
Council Property/Buildings	2
Missed Bin	2
Recycling	2
Street Lighting	2
Data Protection	2
Payroll	1
Public Health	1
Dog Fouling	1
Local Development Plan	1
Road Markings	1
Disabled Parking Bays	1
Domestic Refuse Collection	1
Private Water Supplies	1
Road Signage	1
Care Funding	1
Housing Strategy	1
Special Uplift	1
Commercial Refuse	1
Council Payments	1
Civic Amenity	1
Private Sector Grants	1
Enforcement	1
Public Conveniences	1
Failure of Care	1
Noise Control	1
<b>Grand Total</b>	<b>128</b>

**3d Helensburgh and Lomond**

Theme	Count of Ward Area
Missed Bin	26
Domestic Refuse Collection	23
Staff Issue - Conduct	18
Planning Applications	17
Staff Issue - Communication	16
Parking Services	14
Ground Maintenance	12
Council Service Error	10
Staff Issue - Other	8
Street Lighting	6
Social Work Decisions	6
Education - Other	5
Road Signage	5
Council Tax Other	4
Drainage	4
Education - Treatment of Child	4
Recycling	3
Quality of Care	3
Traffic Management	3
Council Payments	2
Homelessness Service	2
Commercial Refuse	2
Public Conveniences	2
Public Transport	2
School Crossings	2
Fleet	2
Pavements/Footpaths	2
Litter	2
Civic Amenity	1
Library Services	1
Speed Limits	1
Flooding	1
Committee/Governance	1
Piers & Harbours	1
Dangerous Buildings	1
School Transport	1
Licensing	1

Licensing	1
Benefits Other	1
Council Decision	1
Benefit Payments	1
Play Parks	1
Scottish Welfare Fund	1
Road Works	1
Disabled Parking Bays	1
Winter Maintenance	1
Non Domestic Rates	1
<b>Grand Total</b>	<b>223</b>

**3e Top 10 complaint themes, broken down by ward area**

Theme	Bute and Cowal	Helensburgh and Lomond	Mid Argyll Kintyre and the Islands	Oban Lorn and the Isles	Grand Total
Staff Issue - Communication	14	16	8	14	52
Staff Issue - Conduct	10	18	10	12	50
Council Service Error	14	10	8	5	37
Parking Services	7	14	2	12	35
Missed Bin	2	26	1	7	36
Planning Applications	4	17	7	5	33
Domestic Refuse Collection	1	23	1	5	30
Education - Other	8	5	7	7	27
Social Work Decisions	5	6	5	7	23
Staff Issue - Other	5	8		7	20
<b>Grand Total</b>	<b>70</b>	<b>143</b>	<b>49</b>	<b>81</b>	<b>343</b>

\*2 entries for unidentified area removed

**Section 4 – Service breakdown by area and theme**

Table 4a – Chief Executives Unit, Financial Services, Community Planning and Development

Theme	Bute and Cowal	Helensburgh and Lomond	Mid Argyll Kintyre and the Islands	Oban Lorn and the Isles	Area Not Identified	Grand Total
Staff Issue - Conduct		1				1
Staff Issue - Communication	1					1
Scottish Welfare Fund		1		1	1	3
Payroll	1				1	2
Non Domestic Rates	2	1		2		5
Council Tax Other	3	4		5		12
Council Service Error			1			1
Council Payments		2	2	2		6
Council Decision					1	1
Benefits Other		1	1	1		3
Benefit Payments		1	1			2
<b>Grand Total</b>	<b>7</b>	<b>11</b>	<b>5</b>	<b>11</b>	<b>3</b>	<b>37</b>

Table 4b – Education, Legal and Regulatory Support, Commercial Services

Theme	Bute and Cowal	Helensburgh and Lomond	Mid Argyll Kintyre and the Islands	Oban Lorn and the Isles	Area Not Identified	Grand Total
Staff Issue - Other	1					1
Staff Issue - Conduct	3	1	3	1		8
Staff Issue - Communication	2	1	1	1		5
School Transport		1				1
Licensing		1				1
Education - Treatment of Child	6	4	5	4		19
Education - Other	8	5	7	7		27
Data Protection	2					2
Dangerous Buildings		1				1
Council Service Error		1				1
Council Property/Buildings	2		2			4
Council Decision	5	1	1	2		9
Committee/Governance		1	1		1	3
<b>Grand Total</b>	<b>29</b>	<b>17</b>	<b>20</b>	<b>15</b>	<b>1</b>	<b>82</b>

Table 4c – Customer &amp; Support Services

Theme	Bute and Cowal	Helensburgh and Lomond	Oban Lorn and the Isles	Area Not Identified	Grand Total
Council Decision			1		1
Council Payments	1				1
Council Service Error	1	2	1		4
Disabled Parking Bays	1				1
Staff Issue - Communication	1		1		2
Staff Issue - Other				1	1
<b>Grand Total</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>10</b>

**Table 4d – Roads & Infrastructure Services**

Theme	Bute and Cowal	Helensburgh and Lomond	Mid Argyll Kintyre and the Islands	Oban Lorn and the Isles	Area Not Identified	Grand Total
Cemeteries			1	2		3
Civic Amenity	1	1				2
Commercial Refuse	1	2	4	2		9
Cost of Council Service				1		1
Council Decision			1			1
Council Service Error	13	7	7	4		31
Data Protection			2			2
Disabled Parking Bays		1				1
Dog Fouling	1			1		2
Domestic Refuse Collection	1	23	1	5		30
Drainage		4		1		5
Fleet		2				2
Flooding		1				1
Ground Maintenance	3	12		3		18
Litter		2	1	1		4
Missed Bin	2	26	1	7		36
Parking Services	7	14	2	12	1	36
Pavements/Footpaths		2				2
Piers & Harbours		1	2			3
Play Parks	3	1		1		5
Pothole			2			2
Procurement				1		1
Public Conveniences	1	2	1	1		5
Public Health	1		2			3
Public Transport		2	7	4		13
Recycling	2	3		2		7
Road Markings	1					1
Road Signage	1	5		2		8
Road Works	3	1	1	4		9
School Crossings		2				2
School Transport			2	2		4
Special Uplift	1					1
Speed Limits		1				1
Staff Issue - Communication	5	4	1	6		16
Staff Issue - Conduct	3	13	5	8		29
Staff Issue - Other	2	5		4		11
Street Lighting	2	5	5	2		14
Traffic Management		3	1	1		5
Winter Maintenance		1	3	3		7
<b>Grand Total</b>	<b>54</b>	<b>146</b>	<b>52</b>	<b>80</b>	<b>1</b>	<b>333</b>

**Table 4d – Development and Economic Growth**

Row Labels	Bute and Cowal	Helensburgh and Lomond	Mid Argyll Kintyre and the Islands	Oban Lorn and the Isles	Grand Total
Core Paths			1		1
Council Decision			1		1
Data Protection			2		2
Enforcement	1		2	2	5
Homelessness Service		2			2
Housing Strategy	1				1
Local Development Plan	1		1		2
Noise Control	1			2	3
Non Domestic Rates	2				2
Planning Applications	4	17	7	5	33
Private Sector Grants	1		1		2
Private Water Supplies	1		1	1	3
Public Health			1	2	3
Road Closure			1		1
Staff Issue - Communication	1	7	6	4	18
Staff Issue - Conduct		2		1	3
Staff Issue - Other		2		1	3
Street Lighting		1			1
<b>Grand Total</b>	<b>13</b>	<b>31</b>	<b>24</b>	<b>18</b>	<b>86</b>



## Health and Social Care Partnership

Table 5a – Area breakdown

Service	Bute and Cowal	Helensburgh and Lomond	Mid Argyll Kintyre and the Islands	Oban Lorn and the Isles	Grand Total
Acute and Complex Care	4	1	3	7	15
Children and Families	12	10	4	3	29
Criminal Justice	1				1
Health and Community Care	4	4	5	9	22
<b>Grand Total</b>	<b>21</b>	<b>15</b>	<b>12</b>	<b>19</b>	<b>67</b>

Table 5b – Area &amp; Theme breakdown

	Bute and Cowal	Helensburgh and Lomond	Mid Argyll Kintyre and the Islands	Oban Lorn and the Isles	Grand Total
<b>Acute and Complex Care</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>15</b>
Quality of Care	1		1	1	3
Social Work Decisions	1		2	3	6
Staff Issue - Communication		1			1
Staff Issue - Conduct	2			1	3
Staff Issue - Other				2	2
<b>Children and Families</b>	<b>12</b>	<b>10</b>	<b>4</b>	<b>3</b>	<b>29</b>
Care Funding	1				1
Failure of Care				1	1
Quality of Care	1	2	1		4
Social Work Decisions	3	5	1		9
Staff Issue - Communication	4	1		1	6
Staff Issue - Conduct	1	1	2	1	5
Staff Issue - Other	2	1			3
<b>Criminal Justice</b>	<b>1</b>				<b>1</b>
Staff Issue - Conduct	1				1
<b>Health and Community Care</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>9</b>	<b>22</b>
Care Funding				1	1
Failure of Care	1		1	1	3
Quality of Care	2	1	2	2	7
Social Work Decisions	1	1	2	4	8
Staff Issue - Communication		2		1	3
<b>Grand Total</b>	<b>21</b>	<b>15</b>	<b>12</b>	<b>19</b>	<b>67</b>

## Notes

1. The total number of complaints does not exactly relate to the total number of themes reported, as many of the complaints escalated from stage 1 to stage 2 represent 1 theme.

This page is intentionally left blank

---

**ARGYLL AND BUTE COUNCIL****Legal and Regulatory Support****Audit and Scrutiny Committee****14 September 2023**

---

**Freedom of Information – Annual Report 2022-23**

---

**1.0 INTRODUCTION**

1.1 This report is to update the Audit & Scrutiny Committee on the position regarding the recording, responding to, monitoring and reporting of requests for information under the Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIR's) for the period between 01 April 2022 and 31 March 2023.

**2.0 RECOMMENDATIONS**

2.1 The Audit & Scrutiny Committee consider and note the terms of this report.

**3.0 DETAIL**

3.1 A total of 1,495 requests for information were received during the period - 1 April 2022 to 31 March 2023 which is an increase of 261 on the number received in 2021-22. Overall, 94% of requests received this year (1,404) were responded to within the statutory timescale of 20 working days and 91 requests were responded to after 20 working days. These totals include requests for information from the Health and Social Care Partnership (Social Work) and Live Argyll.

3.2 A breakdown by Department and detail around late responses is provided in Appendix 1.

3.3 There were 31 requests for review made during this period, which equates to less than 2% of the total number of requests. 23 were responded to within the 20 working day statutory timescale (74%), and the 8 issued late required more time to gather information and investigate complex issues.

3.4 The overall response rate within timescale has increased slightly from 93% in 2021/22 to 94% in 2022/23. As the details provided in appendix 1 show, many service areas achieved a very high level of performance, between 97-100%.

3.5 One case was investigated by OSIC in 2022/23, the requestor claimed that we had failed to respond to their request. The response had been issued and the information was provided to the ICO and resent to requestor, the application was subsequently withdrawn.

- 3.6 The Compliance and Regulatory team continues to work with Departments to seek to improve response rates where required, and deliver training and provide guidance to allow officers to appropriately respond to information requests.
- 3.7 The Compliance and Regulatory team provide monthly updates to the Chief Executive, the Chief Officer, Directors, Heads of Service and the departmental FOI reps. Quarterly reports are provided to all DMTs.

#### 4.0 CONCLUSION

- 4.1 Many Services maintained an excellent performance level throughout 2022/23, and the overall result of 94% of responses issued within timescale is positive, given the pressures on some service areas where high numbers of information requests were received.
- 4.2 The Compliance and Regulatory team continues to work with Departments to seek to improve response rates where required, and deliver training and provide guidance to allow officers to appropriately respond to information requests.

#### 5.0 IMPLICATIONS

5.1	Policy	None
5.2	Financial	None
5.3	Legal	Possible breach of statutory requirement to respond to requests
5.4	HR	None
5.5	Fairer Scotland Duty	None
5.5.1	Equalities – Protected Characteristics	None
5.5.2	Socio Economic Duty	None
5.5.3	Islands	None
5.6	Climate Change	None
5.7	Risk	None
5.8	Customer Service	The relatively low number of requests for review is indicative that we are responding appropriately to requests and customers are receiving the information they are looking for.

Douglas Hendry  
**Executive Director with responsibility for Legal and Regulatory Support**

21<sup>st</sup> August 2023

**For further information contact:** Iain Jackson, Governance, Risk and Safety Manager 01546 604188

#### APPENDICES

Appendix 1 – Departmental/Service stats & Late Response Details

This page is intentionally left blank

### Information Requests - Annual Figures - 1st April 2022 - 31st March 2023

Department / Service	FOISA and EIR Requests					Likely overall %
	Total requests received	Responded to in time	Responded to late	Running in time	Running late	
Chief Executives						
Financial	98	97	1	0	0	99%
CP&D	1	0	1	0	0	0%
Customer Services						
Education	254	251	3	0	0	99%
L&RS	400	388	12	0	0	97%
Commercial	44	44	0	0	0	100%
Development and Infrastructure						
D&EG	246	204	42	0	0	83%
R&IS	206	184	22	0	0	89%
Customer	106	104	2	0	0	98%
Health and Social Care Partnership						
IJB	0	0	0	0	0	-
Adult Care	78	76	2	0	0	97%
C&F / CJ	42	40	2	0	0	95%
Live Argyll						
Live Argyll	20	16	4	0	0	80%
<b>Totals</b>	<b>1495</b>	<b>1404</b>	<b>91</b>	<b>0</b>	<b>0</b>	<b>94%</b>

Request No	Date Received	Date Due	Date Closed	Duration	Subject	Late Closure	Details
<b>Financial Services</b>							
13952	01/04/2022	04/05/2022	18/05/2022	30	Debt Recovery	Late response from information provider	Late due to resource issues due to year end and introduction of new system
<b>Community Planning &amp; Development</b>							
15277	23/01/2023	20/02/2023	01/03/2023	27	Funding Values	Late response from information provider	Community Development did not respond to e-mail or respond until reminded by FOI team
<b>Education</b>							
14116	29/04/2022	30/05/2022	31/05/2022	21	Training, materials and communication related to specific organisations	System issues	Response sent in full 1 day late, due to technical issues with zipped file.
14641	23/08/2022	21/09/2022	22/09/2022	21	School Information: Mull and Iona	Service sign-off delay	Partial response sent 1 day late due to oversight (SH had noted wrong due date).
14481	20/07/2022	17/08/2022	19/08/2022	22	Devices provided to school children	Service sign-off delay	Delay due to picking up FOI workload again after summer break
<b>Legal and Regulatory Support</b>							
14529	02/08/2022	30/08/2022	31/08/2022	21	High Hedge Notices	Service sign-off delay	Response 1 day late had to confirm the information supplied was up to date and accurate
14693	06/09/2022	06/10/2022	07/10/2022	21	Vaping products	Response sent to Governance Unit within 3 days of due date	Information received day before due date - delay in issue due to staff absences in FOI team
14636	22/08/2022	20/09/2022	22/09/2022	22	Anti-poverty initiatives	Late response from information provider	Partial response sent, awaiting information from Finance
14352	20/06/2022	18/07/2022	21/07/2022	23	Children & Young Person's	Late response from information provider	This was a complex request that required input from multiple services. Some services were not originally consulted and information provided by some services had to be clarified
15065	29/11/2022	29/12/2022	05/01/2023	23	Personal Injury Claims	Late response from information provider	Delay in in responding due to get information from Zurich (insurers)
14746	20/09/2022	19/10/2022	26/10/2022	25	Transportation of Argyll and Bute schoolchildren on local bus services	Late response from information provider	Late response due to resource issues within the Transport team
14360	22/06/2022	20/07/2022	29/07/2022	27	Education Budget Working Group	Service sign-off delay	Late response due to school holidays
14504	27/07/2022	24/08/2022	02/09/2022	27	Luss Traffic Order	Late response from information provider	Late response due to age of information and time to retrieve it, required consideration of information appropriate for release
14012	06/04/2022	09/05/2022	19/05/2022	28	Taxi Licensing	Service sign-off delay	Response had to be checked by manager who was on leave
15234	05/12/2022	06/01/2023	24/01/2023	32	Oban Harbour: community engagement	Admin Error	Missed in inbox and not logged until after due date Requester dissatisfied with lack of response, case closed an opened as a review
14631	19/08/2022	16/09/2022	31/10/2022	49	Planning Application 22/01098/PP Erection of shellfish export centre	Service sign-off delay	Request was passed back to LRS from Planning on day 18. It then need extensive input from LRS and some other services before it could be released
<b>Procurement</b>							
14146	09/05/2022	07/06/2022	20/06/2022	30	Adult social care contracts	Late response from information provider	Resource issues within procurement team
<b>Development and Economic Growth</b>							
14553	08/08/2022	05/09/2022	06/09/2022	21	How many restaurants and pubs have been issued with hygiene emergency prohibition notices in 2021 and 2022	Late response from information provider	Late due to workload pressures
14748	20/09/2022	19/10/2022	20/10/2022	21	Landlord data	Service sign-off delay	Late due to staff absence
15019	17/11/2022	15/12/2022	16/12/2022	21	Social Housing, Construction related Dissertation Questionnaire	Admin Error	Admin Error within FOI Team - FOI was not reallocated to correct service Dashboard
15304	24/01/2023	21/02/2023	22/02/2023	21	Environmental Protection Act, Housing (Scotland) Act, Planning Enforcement, Civic Government (Scotland) Act, Building Standards, Closing/Demolition orders	Staff Resources	Partial response sent within timescale Environmental Health response provided to customer on 22 February
14060	19/04/2022	18/05/2022	20/05/2022	22	Landlord registration deregistration	Late response from information provider	Late closure due to key staff on leave and workload pressures
14071	21/04/2022	20/05/2022	24/05/2022	22	Luss, Argyll and Bute and is located at NGR 236180, 689490 (nearest postcode G83 8NT).	Late response due to staff absence	Key staff on annual leave
14167	12/05/2022	10/06/2022	14/06/2022	22	Stratheck Caravan Park Licences	Late response due to staff absence	Late closure due to workload pressures, key staff on leave
14474	20/07/2022	17/08/2022	19/08/2022	22	Housing Land Availability	Late response from information provider	Late due to staff absence
14851	13/10/2022	10/11/2022	14/11/2022	22	PWS Dunoon	Admin Error	Key admin not processing request promptly
14918	01/11/2022	29/11/2022	01/12/2022	22	Complaints and incidents	Late response due to staff absence	Late response due to workload pressures and reporting Officers on annual leave
14919	01/11/2022	29/11/2022	02/12/2022	23	Complaints and incidents which resulted in pollution of and/or other impact on the water environment	Late response due to staff absence	Both reporting officers on annual leave, workload pressures.
15298	24/01/2023	21/02/2023	27/02/2023	24	Prevention of Damage by Pest Act 1949	Late response from information provider	Late response from Officer
14308	09/06/2022	07/07/2022	14/07/2022	25	St Catherines Caravan Park, Cairndow PA25 8AZ	Service sign-off delay	Confusion over who was issuing response
14392	28/06/2022	26/07/2022	02/08/2022	25	CLS - G20R0022/Mr W Storie	Late response from information provider	Planning Team provided a late response as initially the request was not sent to all possible information providers within the service.
14506	27/07/2022	24/08/2022	31/08/2022	25	Private Water Supplies	Service sign-off delay	Workload pressures, key staff out of office.
14872	19/10/2022	16/11/2022	23/11/2022	25	Stratheck Holiday Park, Dunoon - Historical Caravan Site Licences	Admin Error	Not processed promptly by key Admin



14182	13/05/2022	13/06/2022	21/06/2022	26	Consultation on New National Parks in Scotland	Late response from information provider	Response late due to staff leave
14852	13/10/2022	10/11/2022	18/11/2022	26	Environmental enquiry gas works site Dunoon	Admin Error	Request not submitted promptly to Officer
15148	19/12/2022	20/01/2023	30/01/2023	26	Requesting data of quarries production capacities	Staff Resources	No additional information provided
14288	07/06/2022	05/07/2022	14/07/2022	27	Public Register for Contaminated Land	Service sign-off delay	Late due to admin error
15356	03/02/2023	03/03/2023	14/03/2023	27	Planning Application 22/02081/PP	Staff Resources	FOI response will be slightly late due to my manager being unavailable to review the response. National Planning Framework 4 Policy has taken precedence. Requester notified of delay
14814	03/10/2022	31/10/2022	11/11/2022	29	Licensed Establishments Relating to Horses	Admin Error	Key admin not processing the request promptly
14878	21/10/2022	18/11/2022	01/12/2022	29	JER9677 Request for Information, Phase 1 Study at Lochorodale	Late response due to staff absence	Late response due to workload pressures and both reporting Officers being on annual leave
15291	24/01/2023	21/02/2023	07/03/2023	30	Food Hygiene (Scotland) Regulations 2006	Late response from information provider	Late response from information provider. Also, subsequent to receiving the late response there was a service sign-off delay.
15294	24/01/2023	21/02/2023	07/03/2023	30	Health & Safety at Work Act etc. 1974	Late response from information provider	Late response from information provider due to operational constraints. Also, as Officer's response was incomplete, Admin sourced additional information prior to making response to customer.
15292	24/01/2023	21/02/2023	07/03/2023	30	Food Safety Act 1990	Staff Resources	Late due to operational constraints on Officer. Admin sourced information for response.
14428	07/07/2022	04/08/2022	19/08/2022	31	How many license's for dog breeding have been issued	Late response from information provider	Late response due to Admin Error in Env Health
14455	18/07/2022	15/08/2022	30/08/2022	31	Section 80 Environmental Protection Act	Late response from information provider	Late due to Admin Error in EnvHealth
14819	04/10/2022	02/11/2022	17/11/2022	31	Private Water Supplies	Late response due to staff absence	Staff holidays and current total available resource due to illness and leave within team
14830	05/10/2022	02/11/2022	17/11/2022	31	Natasha's Law - Allergen Labeling	Service sign-off delay	Late response due to pressure of work/competing demands within the service. Service provision taking priority
14865	14/10/2022	11/11/2022	30/11/2022	33	Listeria outbreak connected to smoked fish including Salmon	Late response due to staff absence	Late response due to key staff leave and resource issues within team
14085	25/04/2022	24/05/2022	14/06/2022	34	Scottish National Planning Framework 4	Late response from information provider	Partial response sent by DevMgmt in May. Late response (EnvHealth) - due to workload pressures, key staff on leave.
14729	14/09/2022	14/10/2022	04/11/2022	35	Pre-packed for Direct Sale (PPSD) food businesses	Late response from information provider	Workload pressures
14728	14/09/2022	14/10/2022	04/11/2022	35	Registered dog breeding establishments	Late response from information provider	Workload pressures, other priorities and difficulty accessing information from manual files held in closed offices
14396	29/06/2022	27/07/2022	19/08/2022	37	Housing and Environmental Health Acts	Late response from information provider	Partial response issued 27/07, transferred to Environmental Health for outstanding question to be responded to. Delays in response from Env Health due to Admin Error.
14595	15/08/2022	12/09/2022	07/10/2022	37	Planning resources	Late response from information provider	Late due to staff absence and the need to co-ordinate with other services
14406	01/07/2022	29/07/2022	24/08/2022	38	Inspections of Fasnacloich Estate RUS53052/00001	Late response from information provider	Late due to Admin Errors within Env Health
15036	22/11/2022	20/12/2022	19/01/2023	38	Cardross to Helensburgh cycle path project	Admin Error	Checked email archives and JM previously issued response on 23/11/22 however customer didn't receive the email. NA reissued response on 19/01/23.
15043	23/11/2022	21/12/2022	20/01/2023	38	Council's short-term let licensing scheme	Service sign-off delay	Service sign-off delay
15128	12/12/2022	13/01/2023	13/02/2023	41	Gallanach Road, Oban, UK	Staff Resources	Late response due to Officers' workload pressures
15478	15/02/2023	14/04/2023	18/04/2023	42	Blary Hill Wind turbine Noise Complaints	Late response from information provider	Staff resources due to Public Enquiry re Major Application
15199	09/01/2023	06/02/2023	10/03/2023	44	PLANNING APPLICATIONS 22/01262/PP & 21/01278/PP   & 21/01278/PP ("2021 Application")	Staff Resources	Unable to review provided documentation from officers with Development Manager due National Planning Framework 4 Policy taking precedence.
<b>Roads &amp; Infrastructure</b>							
14056	19/04/2022	18/05/2022	19/05/2022	21	Overnight parking at Lorne street Lochgilphead	Late response from information provider	Late response due to resource issues within Network & Standards team.
14057	19/04/2022	18/05/2022	19/05/2022	21	Lorne Street Lorry/ coach and car park, Lochgilphead	Late response from information provider	Late response due to resource issues within Network & Standards team.
14123	03/05/2022	31/05/2022	01/06/2022	21	Fleet Management	Late response from information provider	Late response due to admin error.
14143	09/05/2022	07/06/2022	08/06/2022	21	Municipal Waste and Software Applications	Service sign-off delay	Late due to admin error
14325	14/06/2022	12/07/2022	13/07/2022	21	Unadopted Highways of the Roads (Scotland) Act 1984	Late response due to staff absence	Late response due to annual leave within DISPerformanceHQ team.
14498	27/07/2022	24/08/2022	25/08/2022	21	Easdale Island Marine Contracts	Late response from information provider	Late response due to resource issues within Marine Operations team.
14744	16/09/2022	18/10/2022	19/10/2022	21	418 bus service risk assessments	Late response from information provider	Late response due to resource issues within Public Transport team.
14829	04/10/2022	01/11/2022	02/11/2022	21	Jura Ferry financials for the last 4 years	Late response due to staff absence	Late response due to key staff leave
14942	03/11/2022	01/12/2022	02/12/2022	21	Road and Street Gritting	Service sign-off delay	Late response due to requirement of information to be sought from other service. This was requested close to due date and service was not able to supply within tight timescale

15201	09/01/2023	06/02/2023	07/02/2023	21	Argyll and Bute Council for parking at Lorne street Lochgilphead	Late response from information provider	Late response as the information had to be provided by the Finance team and they did not respond until 7th February.
14121	29/04/2022	30/05/2022	01/06/2022	22	Fly tipping	Late response from information provider	Information provider did not pick up email when originally sent and then a key officer was on A/L.
14292	23/05/2022	21/06/2022	23/06/2022	22	Use of pontoons	Late response from information provider	Information was not held and the service requested it from a consultant which caused a delay
14559	09/08/2022	06/09/2022	08/09/2022	22	Complaint 220712-000445	Late response due to staff absence	Late response due to resource issues within DIS Performance HQ team.
15407	13/02/2023	13/03/2023	15/03/2023	22	Dunoon linkspan infrastructure survey	Late response from information provider	Survey results were only available from w/c 6th March. Additional time was required to collate the information as requested by the requester, and this work was impacted by annual leave within Marine Services team.
15545	09/03/2023	06/04/2023	12/04/2023	22	Harbour reference group	Late response from information provider	Late response due to error on the part of Marine Operations Manager.
15452	20/02/2023	20/03/2023	23/03/2023	23	Battersea Dogs and Cats Home	Late response from information provider	Late response due to absence within Amenity Warden team.
14094	27/04/2022	26/05/2022	01/06/2022	24	Use of glyphosate spray by Scottish Councils	Late response from information provider	Late response due to resource issues within Amenity Services teams.
14362	22/06/2022	20/07/2022	27/07/2022	25	Cuan Ferry, Argyll & Bute Council	Late response from information provider	Late response from officer due to annual leave commitments.
14184	16/05/2022	14/06/2022	22/06/2022	26	Parking fines	Late response from information provider	Resource issues within Parking Services team
14485	22/07/2022	19/08/2022	09/09/2022	35	School Transport Costings	Late response from information provider	Late due to resource issues within Transport team
14470	19/07/2022	16/08/2022	15/09/2022	42	Subsidised Bus Services	Late response from information provider	Late due to resource issues within Transport team
15430	15/02/2023	15/03/2023	05/04/2023	43	Impact assessment of closure of Council nurseries.	Late response from information provider	Information was requested from Officer and reminders sent but information was not provided within timescale
<b>HR &amp; OD</b>							
14535	03/08/2022	31/08/2022	14/09/2022	30	Argyll and Bute Council posts based on Bute	Late response from information provider	Late due to resources with IHR and the complexity of extracting the data
<b>ICT</b>							
15392	08/02/2023	08/03/2023	09/03/2023	21	Back Office Applications	Late response from information provider	Late response due to staff absence
<b>Adult Care</b>							
15330	30/01/2023	27/02/2023	28/02/2023	21	Adult Social Care Budgets	Received on due date	Response from information provider sent to FOI rep at 21:38 on due date. Email opened by FOI rep next morning and response sent to requestor.
14698	24/08/2022	22/09/2022	28/09/2022	23	Council's Public Sector Equality Duty	Late response from information provider	Only partial response received from service, full response was not received until after due date
<b>Children, Families &amp; Justice</b>							
14725	13/09/2022	13/10/2022	14/10/2022	21	Child protection committee	Service sign-off delay	Press team raised additional questions before info could be released, this was not requested until due date
14574	11/08/2022	08/09/2022	13/09/2022	23	Children and Young People's Services	Late response due to staff absence	Late response due to staff absence
<b>Live Argyll</b>							
14375	27/06/2022	25/07/2022	26/07/2022	21	Generation Z in the library	Late response due to staff absence	Late due to staff absence
15575	16/03/2023	19/04/2023	24/04/2023	23	Swimming pool closures	Service sign-off delay	Slight delay in responding as awaiting final figures
15516	13/01/2023	10/02/2023	22/02/2023	34	Library HQ at the Sandbank Office	Original request not logged as FOI	Information was initially refused by service before being released and then passed to FOI team to log.
15978	29/03/2023	28/04/2023	16/06/2023	54	Procedure on the clearance of snow and ice was dated January 2023, labelled as Issue 2	Original request not logged as FOI	Not logged as a FOI Request by LiveArgyll and no response sent

---

**ARGYLL AND BUTE COUNCIL****AUDIT & SCRUTINY COMMITTEE****FINANCIAL SERVICES****14 SEPTEMBER 2023**

---

**AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2022/23**

---

**1. SUMMARY**

- 1.1 The purpose of this report is to provide the Chair of the Audit and Scrutiny Committee's (the Committee) annual overview of the Committee's activity during the financial year 2022/23 and a summary of key developments since the commencement of 2023/24. It sets out how the Committee has fulfilled its remit and provides assurances to the Council.

**2. RECOMMENDATIONS**

- 2.1 Review and endorse the Chair's Annual Report.
- 2.2 Agree that the Chair presents the report to a future meeting of the Council at a date to be confirmed.

**3. DETAILS**

- 3.1 It is important that the Committee fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a scrutiny body as a foundation for sound corporate governance for the Council. The Chartered Institute of Public Finance and Accountancy (CIPFA) issued an updated guidance note Audit Committees Practical Guidance for Local Authorities and Police 2022 Edition which incorporates CIPFA's Position Statement: Audit Committees in Local Authorities and Police. This sets out CIPFA's view of the role and functions of an Audit Committee. The CIPFA Audit Committees Guidance includes the production of an annual report on the performance of the Audit Committee against its remit for submission to the Council.

**4. CONCLUSION**

- 4.1 The Audit and Scrutiny Committee Annual Report 2022/23, which is appended to this report as Appendix 1, provides assurance to full Council over the activity of the Committee.

**5. IMPLICATIONS**

- |       |                       |      |
|-------|-----------------------|------|
| 5.1   | Policy:               | None |
| 5.2   | Financial:            | None |
| 5.3   | Legal:                | None |
| 5.4   | HR:                   | None |
| 5.5   | Fairer Scotland Duty: | None |
| 5.5.1 | Equalities:           | None |
| 5.5.2 | Socio-Economic Duty:  | None |

5.5.3	Islands Duty:	None
5.6	Climate Change:	None
5.7	Risk:	None
5.8	Customer Service:	None

For further information please contact Internal Audit (01546 604108)

**Paul Macaskill**  
**Chief Internal Auditor**  
**14 September 2023**

**Appendices:**

- 1. Audit and Scrutiny Committee Chair Annual Report 2022/23**

## **Appendix 1 - Audit and Scrutiny Committee Chair Annual Report 2022/23**

### **Introduction by the Chair of Audit and Scrutiny Committee**

This report provides an overview of the Audit and Scrutiny Committee's (the Committee) activity during the financial year 2022/23 and a summary of key developments since the commencement of 2023/24.

In 2022/23 the Committee met quarterly on a hybrid approach with the following as appointed members:

Martin Caldwell (Chair)	Daniel Hampsey	Reeni Kennedy-Boyle
	Graham Hardie	Andrew Vennard
Jim Lynch (Vice Chair)	Mark Irvine	

Committee meetings were also attended by appropriate representatives of the Council including the Chief Internal Auditor (CIA). Audit Scotland until November 2022, our newly appointed External Auditors, Mazars, as do other Council Officers as and when appropriate including the Chief Executive and the Head of Customer Support Services who attends regularly to advise the Committee on issues relating to performance management.

Newer Members of the Audit and Scrutiny Committee, following their induction and formal training on the Committee's operations, functions and powers, together with risk management, continue to develop in both their understanding of their role and are gaining experience required to discharge the role as 'those charged with governance'. Further training to support this continuing development and knowledge theme has been augmented with training in treasury management. It is important that the Committee develop and build on their knowledge and experience to fulfil the role.

In 2022/23 the Council's Internal Audit section were subject to an independent External Quality Assurance Assessment which is mandatory under the Public Sector Internal Audit standards (PSIAS) every five years. I was pleased to note that the service was deemed compliant in all 14 areas of assessment, this was a first for the Council and reflects well not just on the service but also that of the wider governance operating within the Council. I continued to work closely with the CIA and have built up a good and productive relationship as he continues to build up his knowledge of the Council and its operations.

In looking forward to 2023/24 and beyond, significant pressures continue as a result of financial settlements and this has been particularly compounded as a result of inflationary pressures and rising costs of fuel, gas and electricity, together with the risk of unfunded or partly funded pay settlements. These pressures are likely to remain and will continue to add an element of uncertainty in relation to the overall financial picture affecting the Council. The Council continues to undertake appropriate medium to long term financial planning using a scenario modelling approach which helps to provide Members with a thorough overview of the implications of funding and cost pressures. I am however satisfied that the Council continues to embrace these challenges in a strategic, capable and productive manner.

**Martin Caldwell – Chairperson**

## **1. Audit and Scrutiny Committee's Effectiveness and Impact**

- 1.1 The Committee's role is to ensure that the Council's internal control framework and governance arrangements are operating effectively. In order to fulfil this role a range of reports are provided to the Committee during the year. I am satisfied that the frequency, content and detail of reports provided to the Committee allow myself and fellow members to adequately fulfil this role.
- 1.2 In March 2022 Internal Audit presented their annual audit plan setting out their approach to the 2022/23 audit of the Council and in June 2023, Mazars outlined their planned approach to their work reflecting their statutory duties and risk based approach. The respective audit plan and approach were considered by the Committee and accepted.
- 1.3 During 2022/23 the CIA has continued to develop our approach to audit and scrutiny. Particular developments which have furthered the effectiveness of both Internal Audit and the Committee are:
- The continued and successful work of the Counter Fraud Team.
  - The approach to Scrutiny continues to develop and a significant piece of work on 'Consultations' was undertaken in 2022/23 and arrangements are underway to complete work on the 'Fly Tipping' review in 2023/24.
  - The CIA engaged with members of the Committee as part of the planning process for the 2023/24 audit plan.
  - An external assessment has been undertaken during 2022/23 in terms of compliance with the Public Sector Internal Audit Standards (PSIAS) after a portfolio of evidence has been prepared and submitted. This independent assessment identified that the Internal Audit service was in full compliance with all 14 areas of criteria.

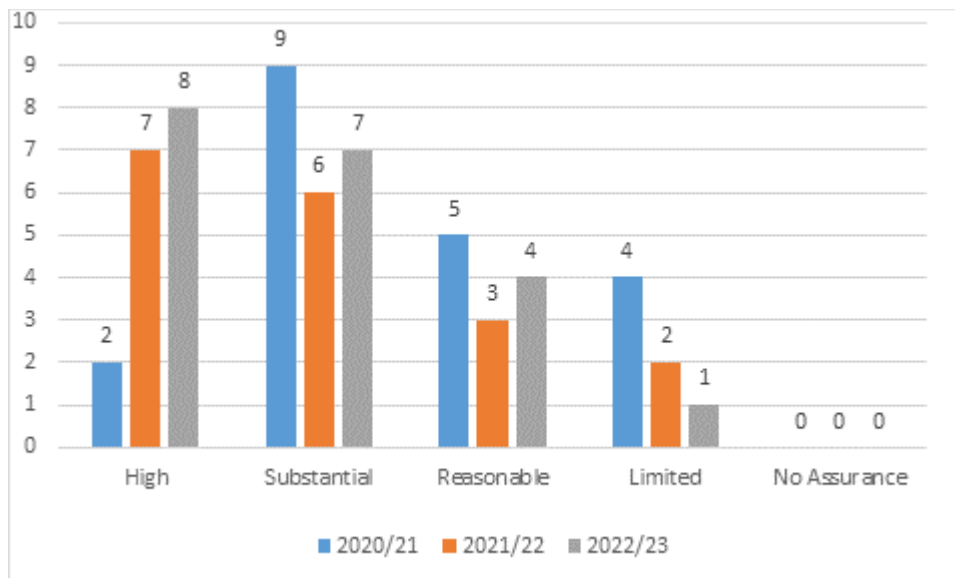
## **2. Assurances**

### **Internal Audit Assurance**

- 2.1 Internal Audit is a key source of assurance for both members and management on the effectiveness of the control environment. The Committee has a responsibility for ensuring that Internal Audit is effective in the provision of this assurance. I am content that the minor amendments made to the 2022/23 audit plan as a result of operational changes and approaches within the Council have been appropriately addressed internally or as part of the 2023/24 audit plan. I am content with the assurance provided by the CIA that sufficient work has been undertaken to allow him to provide an opinion on the Council's systems of governance and internal control. Throughout the year, in my opinion, clear assurance judgements are provided, underpinned by an appropriate evidence base and, where appropriate, include sound management advice and guidance.
- 2.2 The Committee has received regular reports and information from the CIA including:
- risk based internal audit annual plan
  - regular progress reports
  - annual report, in line with PSIAS, which provided the CIA's independent annual opinion on the effectiveness of the Council's risk management, internal control and governance processes.

2.3 Exhibit 1 shows an analysis of assurance opinions provided by internal audit in the three year period 2020/21 – 2022/23. Whilst there have been minor fluctuations year to year, the important trend identified is a fall in audits issued that have been providing limited assurance. In addition, there has been an increase in the number of audits classified as providing a high level of assurance in 2022/23. There was only one classified as being limited. For these, and all other audit reports, management have accepted 100% of audit recommendations and action plans have been agreed with a robust follow-up system in place with progress presented to the SMT on a quarterly basis and to the Committee as a standard agenda item.

Exhibit 1 – Audit Assurances (2020/21-2022/23)



2.4 The Committee has a clear role in relation to oversight of the internal audit function; specifically in relation to overseeing its independence, objectivity, performance and professionalism. I am pleased to advise, as Chair of the Committee, that I am satisfied that internal audit is effective and activity is undertaken in accordance with relevant standards.

**External Audit Assurance**

2.5 External Audit is an essential part of the process of accountability and assurance for public funds, providing an independent opinion on the financial statements, and reviewing aspects of governance and financial management. Working closely with Internal Audit, the external audit programme ensures that statutory responsibilities are delivered, without the duplication of audit work. The Council’s recently appointed external auditors are Mazars.

2.6 The audit of the Council’s financial statements is still ongoing at the time I wrote this report and the Council is still to receive its 2022/23 annual audit report. Consequently this reduces the assurance we can take at the current time from external audit’s work however the Council were subject to a Best Value review in 2019/20 which highlighted good progress made by the Council since the last inspection in 2015, specifically the significantly improved relationships amongst elected members and between members and officers and the Council’s sound approach to financial planning. It also identified areas for the Council to focus its continued improvement upon, such

as community engagement, performance management, more significant transformation and redesign of services and better engagement of staff in planning and implementing change. I am pleased that the Council has responded positively to these messages and have agreed an action plan to help address the issues highlighted. It is also worth highlighting that Audit Scotland and more recently Mazars attend all meetings of the Committee and provide written and verbal updates on progress against their audit and any emerging audit issues. This helps provide the Committee with ongoing assurance.

### **3. Risk Management**

- 3.1 The CIA performs an annual strategic risk register assurance mapping exercise which enables the Committee to assess the levels of assurance it can take over the activity undertaken by the Council to manage its strategic risks. This is complemented by the Chief Executive presenting the Strategic Risk Register to the Committee on an annual basis to allow the Committee to further scrutinise the approaches being taken to manage risk.

### **4. Independence**

- 4.1 To assist in preserving the Committee's independence, measures are in place including:
- the appointment of an independent chair
  - observation of the Internal Audit Charter which specifies the independence of the CIA and the wider audit team
  - the non-political approach of the committee
  - the active involvement of the external auditors
  - clear terms of reference aligned to CIPFA's Role of the Audit Committee Guidance

### **5. Scrutiny**

- 5.1 During 2022/23 the Committee undertook a significant piece of work in relation to 'Consultations' as part of our scrutiny plan. This report was presented to the Audit and Scrutiny Committee in June 2023. These and previous reports were well received by the Committee and widened the understanding of the complexities and challenges faced by both staff and the community in specific areas and where these reports will help allow continuous improvement as a Council.
- 5.2 The benefits of scrutiny are twofold; helping to understand what can often be multifaceted and procedurally complex issues due to legislation but also to help consider ways to improve and develop to make any processes more understandable and/or streamlined where that is at all possible.
- 5.3 Scrutiny work will continue in 2023/24; it is anticipated that work in 2023/24 will focus on the completion of the Fly-Tipping scrutiny review in which further data was required to allow a more holistic view of the current arrangements in place and to inform any further improvement required in this area.

### **6. Counter Fraud Team (CFT)**

- 6.1 The Council has an effective CFT having been made permanent after a trial period with both officers having completed the CIPFA (Chartered Institute of



Public Finance and Accountancy) Accredited Counter Fraud Specialist Course meaning they are fully accredited counter fraud investigators. This further strengthens the Council's commitment to protecting the public purse.

- 6.2 Since the inception of the CFT, regular reporting to the Audit and Scrutiny Committee takes place and latterly in June 2023 the CFT reported that proactive and targeted work in this area has resulted in a cumulated £876,573 (ending April 2023) being rebilled and that to date £683,897 (ending April 2023) has been recovered. The ongoing work of the CFT in both recovery but also in its deterrent effect sends a strong message that the Council will take all reasonable steps it can to identify error and fraud but also take appropriate action to recover monies that are due. Regular reports are presented to Committee each quarter in relation to the work of both Internal Audit and the Counter Fraud function.
- 6.3 Local visits throughout Argyll and Bute were undertaken in the year and this will form part of a rolling programme of visits going forward, focusing on maximising the income due to the Council. In addition the CFT are raising awareness of the Council's zero tolerance to fraud and this will help act as a deterrent to fraud being perpetrated in the first place. I expect further visits to be equally successful and so far in 2023/24 this has proved to be the case. It is pleasing to note that the ongoing work in relation to counter fraud clearly demonstrates the Council both in its commitment to recovering sums of revenue due through error or fraud but also in the wider context of good governance.

## **7. External Quality Assurance Assessment – Internal Audit**

- 7.1 The mandatory Public Sector Internal Audit Standards (PSIAS), published in April 2013 and updated in March 2017, apply to all internal audit service providers in the UK public sector. To supplement the PSIAS, and provide specific guidance surrounding its application within a local government setting, the Chartered Institute of Public Finance and Accountancy (CIPFA) compiled a Local Government Application Note, (LGAN) which was updated in 2019. This requires all internal audit providers to have an independent external assessment of these standards in application within that service.
- 7.2 An independent report on the Council's Internal Audit Service was prepared and presented to the Audit and Scrutiny Committee in March 2023. It is pleasing and reassuring to note that the assessor found that in all 14 areas of assessment the Council's Internal Audit Service fully conform to the standards. The assessor also identified that the team are highly qualified with a training plan in place to address any skills gaps and that they deliver a high quality service for the Council which is evident by the questionnaires returned after the completion of each review.
- 7.3 This was the first time the Council's Internal Audit Service obtained a fully conforms opinion in all 14 areas of assessment and the independent report demonstrates the importance of having a fully resourced and functioning service which provides assurance to senior management and to those charged with governance responsibilities, specifically, the Audit and Scrutiny Committee. This position should provide substantial assurance to the Council and Members of the Audit and Scrutiny Committee.

## **8. Looking Forward**

- 8.1 In 2022/23 as a result of local elections a new Committee was formed, our new Committee Members are settling into the role and I am sure they will continue to contribute to the effectiveness of the Committee. It is of course a pleasure to continue to work with our Vice Chair, Councillor Jim Lynch and acknowledge the support he has provided to me in this role. In 2022/23 I intimated my intention to stand down as Chair after having held this independent position for over a decade, I have, however, agreed to provide interim cover until a suitable replacement is found in order to provide direction and continuity for the Committee.
- 8.2 In 2023/24 and onwards the Committee will consider potential options/topics for scrutiny reviews and as a Committee we will continue to implement and further develop our scrutiny approach.
- 8.3 This focus on continuous improvement is equally applicable to the audit element of the Committee and we will continue to work with the CIA and, where appropriate, our newly appointed External Auditors Mazars, to identify opportunities to further develop the skillset and expertise of both the Committee and the internal audit department to facilitate effective challenge and scrutiny.
- 8.4 The Counter Fraud Team will continue to focus their resources on specific concerns across the local authority area seeking to recover monies owed and due to the Council in accordance with its policies.
- 8.5 The Council continue to provide the audit services to the HSCP and were awarded the contract for a period of three years commencing 1 April 2021. A formal service level agreement was signed on 28 January 2021 to reflect the new contract. In 2022/23, a plan of audit coverage was agreed and presented to their Audit and Risk Committee.
- 8.6 The Internal Audit team are focused, professional and work continues to promote better resilience within the team through the opportunities of professional training schemes and other forms of staff development. This approach fits in well with the Council's programme of 'Growing our Own' in order that the Council has skilled workforce for the future and these are retained locally where possible.
- 8.7 We will continue to provide updates on progress of the CFT and reports will be presented to the Committee as part of the quarterly and annual reporting of the Internal Audit service.

## **9. Conclusion**

- 9.1 Based on the reports received and reviewed by the Committee, I am in agreement with the CIA's annual audit report which confirms that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control system in 2022/23. I am satisfied that active monitoring and follow up of recommendations are in place in respect of agreed management actions. This follow up process is further enhanced by the continuous monitoring programme carried out by internal audit which provides ongoing assurance over the Council's core transactional based systems.

ARGYLL AND BUTE COUNCIL

AUDIT AND SCRUTINY COMMITTEE

FINANCIAL SERVICES

14 SEPTEMBER 2023

---

**STRATEGIC RISK ASSURANCE MAPPING**

---

**1. EXECUTIVE SUMMARY**

- 1.1 The purpose of this report is to set out Internal Audit's assessment of the sources of assurance for the Audit and Scrutiny Committee (the Committee) on the management of the Council's strategic risks.
- 1.2 Appendix 1 highlights the overall assessment against each of the strategic risks. It should be noted that the assessment is based on the level of assurance that the Committee can rely on. A 'red' assessment therefore highlights where there are gaps in evidence of active/targeted actions/activity rather than an assessment on the management of that risk.

**2. RECOMMENDATIONS**

- 2.1 To note the risk assurance map at appendix 1.

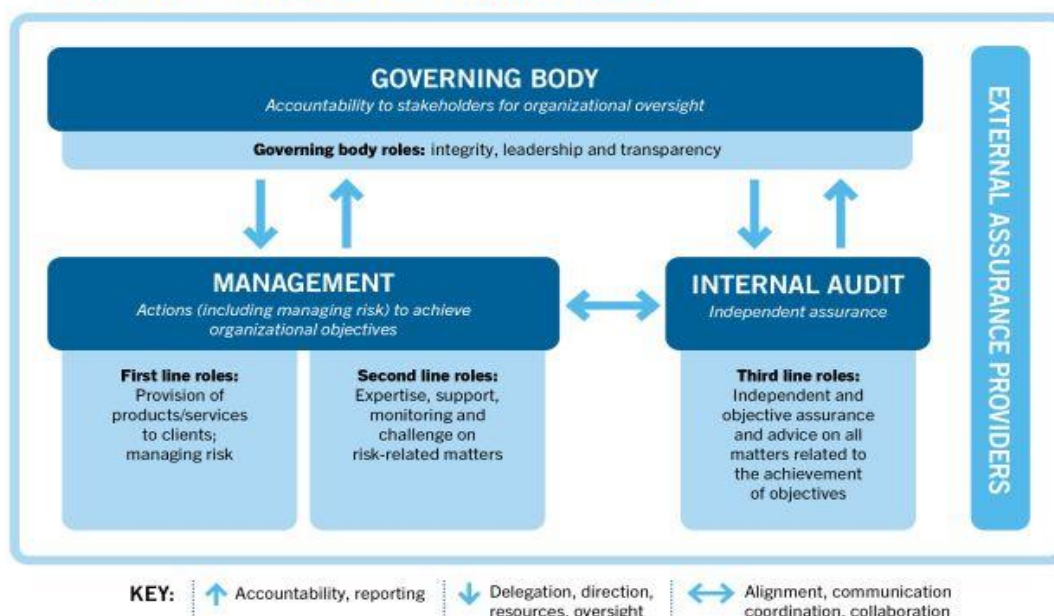
**3. DETAIL**

- 3.1 Internal audit has a key role in relation to the Council's governance to provide assurance over the effective management of risk.
- 3.2 The Chief Executive presents the Strategic Risk Register to the Committee on an annual basis which provides the Committee the opportunity to scrutinise the register and seek assurance from the Chief Executive that risks are being managed appropriately.
- 3.3 The Chief Internal Auditor (CIA) is of the view that the cumulative effect of these management arrangements both contribute to positive risk management reporting within Argyll and Bute Council but also maintaining an annual review in order to maintain appropriate overview and update of key emerging issues which will be reported to the Audit and Scrutiny Committee.
- 3.4 The Public Sector Internal Audit Standards (PSIAS) require that Internal Audit evaluate the effectiveness of the Council's risk management process. However it does not state this needs to be an annual exercise. Furthermore it states that Internal Audit may gather the information to support an assessment of the effectiveness of risk management processes '*during multiple engagements*' and further states that '*The results of these engagements, when viewed together, provide an understanding of the organisation's risk management processes and their effectiveness*'. As such PSIAS does not require a full risk management audit on an annual basis. Furthermore The CIPFA publication "Audit Committees: Practical Guidance for Local Authorities and Police" (2022 Edition) requires the Audit Committee to have the option to consider risk management on a regular basis, regardless of who has operational responsibility for it. That option is always available.

3.5 Appendix 1 provides a summary of the Council's strategic risk assurance map which is based on the [Three Lines Model](#) (formerly known as the Three Lines of Defence).

1. The first line is the '*functions that own and manage risks*'. It is the control environment established by day to day business operations and risk management processes. It is formed by managers and staff who are responsible for identifying and managing risk as part of their accountability for achieving objectives. This requires an understanding of the Council, its objectives, the environment in which it operates, and the risks it faces. It includes things such as:
  - identifying risks and improvement actions
  - implementing controls
  - reporting on progress
2. The second line is the '*functions that oversee or who specialise in compliance or the management of risk*'. This provides the policies, frameworks, tools, techniques and support to enable risk and compliance to be managed in the first line, conducts monitoring to judge how effectively they are doing it, and helps ensure consistency of definitions and measurement of risk. The Council's various committees and Strategic Management Team are key functions in delivering this element.
3. The third line is the '*functions that provide independent assurance*'. This is largely provided by internal audit.
4. Other scrutiny is provided by external regulatory bodies which will include External Audit who offer independent challenge and provide an evaluation, through a risk-based approach, on the effectiveness of the Council's governance, risk management, and internal control.

### The IIA's Three Lines Model (2020)



3.6 The table below summarises the assessment against each Strategic Risk.

Strategic Risk	Risk Score (August 2023)	Assurance Assessment
1. Population, external infrastructure and economic decline	<b>Red 16</b>	Green
2. Condition and suitability of infrastructure and asset base	<b>Amber 12</b>	Green
3. Financial sustainability	<b>Amber 12</b>	Green
4. Governance & leadership	<b>Amber 8</b>	Green
5. Engagement and understanding the needs of the community	<b>Amber 9</b>	Green
6. Service delivery	<b>Green 6</b>	Amber
7. Health & Social Care Partnership	<b>Amber 12</b>	Green
8. Civil contingency and business continuity arrangements are not effective	<b>Green 6</b>	Amber
9. Welfare reform	<b>Green 6</b>	Green
10. Waste management	<b>Red 16</b>	Amber
11. Service delivery – Cyber Security	<b>Red 15</b>	Amber
12. Cost of living crisis	<b>Amber 12</b>	Amber
13. Impact of climate change	<b>Amber 12</b>	Green
14. Lack of housing availability	<b>Red 20</b>	Amber

3.7 The assurance map has not identified an area where there may be a concerning mismatch between the level of risk identified and the assurance provided to Committee.

3.8 Waste Management has been subject to regular monitoring and update from the service to the Council's Audit and Scrutiny Committee, it has been agreed that further updates be communicated to the Audit and Scrutiny Committee once it is better known the outcome of ongoing discussions with the Scottish Government.

3.9 In relation to 'Service Delivery – Cyber Security'; work is being undertaken in this area for 2023/24 as part of the Internal Audit Plan, covering 'Cloud Computing' and that will help better inform the position in terms of additional assurance. However, it is relevant to note that work undertaken in 2022/23 identified no significant concerns in relation to Cyber Security. Whilst this is reassuring there is always a heightened risk to public bodies in relation to this critical area of business activity.

3.10 The Council declared a Housing Emergency due to the risks associated with the Council, partner agencies and communities being unable to attract and retain working age people due to lack of housing and pricing. A housing summit in collaboration with housing delivery partners is scheduled for autumn 2023, together with a planned update of the Local Housing Strategy to reflect current issues to be completed in December 2023.

3.11 The remaining areas where assurance has been assessed as "amber" either have audit reviews already undertaken, scheduled or as part of the ongoing audit planning process. All changes to the Strategic Risk Register from September 2023 will be assessed in the 2024 Assurance Mapping Exercise.

#### **4. CONCLUSION**

- 4.1 This exercise has again confirmed that for the majority of risks in the Council's strategic risk register there are either sufficient assurances in place or internal audit have scheduled work to fill identified gaps. Nevertheless, it is important to outline that such mitigations and assurances do not alone guarantee that an adverse event or risk will not present itself or materialise.

#### **5. IMPLICATIONS**

- 5.1 Policy – None  
5.2 Financial – None  
5.3 Legal – None  
5.4 HR – None  
5.5 Fairer Scotland Duty – None  
5.5.1 Equalities – None  
5.5.2 Socio-Economic Duty – None  
5.5.3 Islands Duty – None  
5.6 Climate Change – None  
5.7 Risk – The assurance mapping exercise has provided a satisfactory level of assurance that the Council is managing and monitoring its strategic risks effectively.  
5.8 Customer Service – None

**Paul Macaskill**  
**Chief Internal Auditor**  
**14 September 2023**

**For further information contact:**

Paul Macaskill, Chief Internal Auditor, 01546 604108

#### **APPENDICES**

Appendix 1 – Strategic Risk Assurance Map

**APPENDIX 1: Strategic Risk Assurance Map**

No	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
1	<p><b>Population, External Infrastructure and Economic Decline</b></p> <p>Failure to identify relevant factors contributing to the decline and failure to develop strategies and actions targeting these factors.</p>	<p><b>Red 16</b></p>	<ul style="list-style-type: none"> <li>• Service planning linked to Corporate Outcomes and the A&amp;B Outcome Improvement Plan (ABOIP)</li> <li>• Community and multi-agency links through Community Planning Partnership</li> <li>• Parliamentary forum</li> <li>• Argyll, Lomond and Islands Rural Regeneration Initiative</li> <li>• Argyll and the Isles Strategic Tourism Partnership</li> <li>• Promotion and marketing of Argyll &amp; Bute (ABplace2B campaign)</li> <li>• Business Gateway Service focused on helping local businesses grow</li> <li>• Council Leader engaging with leaders of other west coast councils suffering population decline</li> </ul>	<ul style="list-style-type: none"> <li>• Economic Strategy and Action Plan monitored by ED&amp;I Committee</li> <li>• CPP report on the progress being made against the outcomes and vision of the ABOIP and issue annual reports.</li> <li>• Monitoring of CPP plan and performance at CPP Management Committee.</li> <li>• Area Community Action Plans progress reported to Community Planning Groups</li> <li>• ABOIP targets population and economic recovery</li> <li>• Performance reports considered by A&amp;SC, strategic committees and area committees</li> </ul>	<p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>• Best Value Assurance Report (May 2020) highlights Council's and CPP partners commitment to a shared vision and that they recognise the challenges including the declining and aging population</li> </ul> <p><b>Scrutiny</b></p> <ul style="list-style-type: none"> <li>• Economic Strategy (2019/20)</li> </ul> <p><b>Current Actions/Plans</b></p> <ul style="list-style-type: none"> <li>• Rural Growth Deal Outline Business Cases and Final Business Cases being worked on and signing of Full Deal Agreement is expected in 2023/24.</li> <li>• Preparation of bid to Levelling Up Fund bids – once guidance and deadlines are announced.</li> <li>• Settlement Officer in post, focusing on barriers to people living in communities, housing and others.</li> <li>• Preparation of a pipeline of projects across Argyll and Bute in order to be able to react to any other bid funding as and when it is announced.</li> <li>• The council working with HIE will deliver a new Economic Strategy for Argyll and Bute together with a SMART Action Plan aligned with CPP and Government economic priorities.</li> </ul> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>• Planning (2023/24)</li> </ul>	<p>There is a range of assurance sources across the three lines of defence.</p>

N o	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
2	<p><b>Condition and suitability of Infrastructure &amp; Asset Base</b></p> <p>Infrastructure and asset base does not meet current and future requirements and is not being used or managed efficiently and effectively.</p>	<p><b>Amber 12</b></p>	<ul style="list-style-type: none"> <li>• R&amp;A Control Hub and Joint Operations Team</li> <li>• Operational risks monitored quarterly</li> <li>• Strategic Asset Mgt Board</li> <li>• Corporate Asset Management Strategy and Corporate Asset Management Plan</li> <li>• Service Asset Management Plans</li> <li>• Community Empowerment and Community Asset transfer arrangements in place</li> <li>• Roads Asset Management Plan</li> <li>• One Council Property Approach</li> <li>• Routine inspections of roads infrastructure to deal with potential weak areas</li> <li>• Revised capital management procedures</li> </ul> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>• Modern Workspace Programme to review, and rationalise property portfolio for future needs of the Council. Changes on phased and town by town basis. Programme will be running for 3 years - April 2024</li> </ul>	<ul style="list-style-type: none"> <li>• D&amp;I performance reporting to ED&amp;I Committee</li> <li>• Asset Mgt Plans reviewed annually by Council as part of the budget setting process</li> <li>• Status and Options reports to ED&amp;I Committee</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• Community Empowerment Act (2018/19 - High)</li> <li>• Capital Monitoring (2020/21 - Substantial)</li> <li>• Management of Property Contracts (2020/21 - Reasonable)</li> <li>• Land &amp; Asset Disposal (2021/22 - Substantial)</li> <li>• Fixed Asset Register (2021/22 – Reasonable)</li> </ul> <p><b>Scrutiny</b></p> <ul style="list-style-type: none"> <li>• Roads Maintenance (2018/19)</li> <li>• Scrutiny – Community Asset Transfers (2021/22)</li> </ul> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>• Piers and Harbours (2023/24)</li> </ul>	<p>There is a range of assurance sources across the three lines of defence.</p>



No	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
3	<p><b>Financial Sustainability</b></p> <p>Insufficient resource to meet current and future service requirement.</p> <p>Budget not aligned / does not support business outcomes.</p>	Amber 12	<ul style="list-style-type: none"> <li>Budget preparation and monitoring</li> <li>Medium term financial strategy with worst case, mid case and best case scenario planning</li> <li>Treasury Mgt Policy</li> <li>5 year budget outlook updated quarterly</li> <li>Financial Services Team aligned to service delivery</li> <li>Regular engagement between budget holders and appointed finance contact</li> <li>Reserve balances monitored throughout year</li> </ul>	<ul style="list-style-type: none"> <li>Financial monitoring and financial risk monitoring to P&amp;R/BCC Committee</li> <li>Budget and budget working papers considered by full Council</li> <li>Financial Strategy reported to P&amp;R Committee</li> <li>5 year budget outlook to P&amp;R Committee</li> <li>Treasury Mgt Annual Report to P&amp;R Committee and A&amp;SC</li> <li>Joint SMT/Policy Leads meetings include discussions around financial issues</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>Continuous Monitoring</li> <li>Financial Planning (2018/19 - Substantial)</li> <li>Capital Monitoring (2020/21 - Substantial)</li> <li>Internal Audit – Fixed Asset Register (2021/22 – Reasonable)</li> <li>Internal Audit – Management of Debt and Recovery (2022/23 – Reasonable)</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>Assessment of financial mgt via annual audit</li> <li>Best Value Assurance Report (May 2020) highlights Council has good financial planning arrangements in place but could take steps to enhance its long-term strategy. (Strategy revise in 2021)</li> <li>Assessment of budget monitoring arrangements</li> </ul> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>Internal Audit – Financial Ledger (2023/24)</li> </ul>	There is a range of assurance sources across the three lines of defence.
4	<p><b>Governance and Leadership</b></p> <p>Governance and leadership arrangements are not conducive to effective working and lead to a lack of</p>	Amber 8	<ul style="list-style-type: none"> <li>Corporate Governance Improvement Plan</li> <li>Ongoing member development</li> <li>Mentoring and coaching for SMT</li> <li>Leadership development programme</li> <li>Chief Exec Bilaterals</li> </ul>	<ul style="list-style-type: none"> <li>Oversight provided by Audit &amp; Scrutiny Committee</li> <li>Decision making committees open to public</li> <li>Constitution updated and approved annually by Council</li> <li>IA reports and follow up</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>Continuous Monitoring</li> <li>Organisational Culture (2018/19)</li> <li>Performance Mgt (2018/19 - High)</li> <li>Member Support (2018/19 - Substantial)</li> <li>Risk Mgt 2018/19 – Substantial)</li> <li>Following The Public Pound</li> </ul>	There is a range of assurance sources across the three lines of defence

N o	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
	strategic direction.		<ul style="list-style-type: none"> <li>• A&amp;B Manager's Course</li> <li>• Established partnership governance</li> <li>• Effective internal audit function</li> <li>• Scrutiny function</li> <li>• Performance Improvement framework</li> <li>• Council constitution</li> <li>• Codes of conduct for staff and members</li> <li>• Code of Corporate Governance and Annual Action Plan</li> <li>• Scrutiny framework and scrutiny plan</li> <li>• Risk management embedded</li> <li>• Policy lead meetings</li> <li>• Area Committee Business Days</li> </ul>	<p>to DMT and SMT</p> <ul style="list-style-type: none"> <li>• Annual assurance statements</li> <li>• Fortnightly DMTs – weekly ELT and monthly SMTs</li> </ul>	<p>(2019/20 - Reasonable)</p> <ul style="list-style-type: none"> <li>• Annual self-assessment of PSIAS – external peer review every 5 years</li> <li>• Formal Induction of new Audit and Scrutiny Committee Members 2022</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>• Ongoing independent assurance reported in AAR</li> <li>• Best Value Assurance Report (May 2020) recognises improvements in relationships between members and senior officers and more constructive and focused decision making</li> </ul> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>• Risk Management (2023/24)</li> </ul>	
5	<p><b>Engagement and Understanding the needs of the Community</b></p> <p>The Council fails to understand service user needs and emerging demographic trends and does not align service delivery to meet these.</p>	Amber 9	<ul style="list-style-type: none"> <li>• Annual budget consultation</li> <li>• Complaints process</li> <li>• Community Engagement Strategy</li> <li>• Customer Service Board</li> <li>• Various user feedback (i.e. Refugee Resettlement, commissioned services, community council surveys)</li> <li>• Parental engagement strategy</li> <li>• Outreach service</li> <li>• Democracy matters</li> </ul>	<ul style="list-style-type: none"> <li>• Community Planning Partnership</li> <li>• Service Committees</li> <li>• Area Committees</li> <li>• DMT and SMT</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• Community Empowerment Act (2018/19 - High)</li> <li>• Complaints Handling (2021/22 – High)</li> <li>• Customer Service Centre (2022/23 – High)</li> </ul> <p><b>Other Agencies</b></p> <ul style="list-style-type: none"> <li>• Education Scotland and Care Inspectorate seek views of service users</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>• Best Value Assurance Report (May 2020) highlights that Council has</li> </ul>	There is a range of assurance sources across the three lines of defence

No	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
			consultation <ul style="list-style-type: none"> <li>Development Mgt user forums</li> </ul>		made good progress with the Community Empowerment Act, and regular monitoring in relation to all other outstanding issues have been closed after regular and detailed report to the Audit and Scrutiny Committee until June 2023. <p><b>Scrutiny</b></p> <ul style="list-style-type: none"> <li>Scrutiny – Community Asset Transfers (2021/22)</li> <li>Scrutiny – Community Engagement (2022/23)</li> </ul> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>A working group has been established to review our approach to Community Engagement and to develop a Framework. The group has developed a terms of reference and is in the process of carrying out a self-assessment to identify strengths and areas for improvement. (2023/24)</li> </ul>	
6	<b>Service Delivery</b>  Insufficient resources to ensure effective service delivery	<b>Green 6</b>	<ul style="list-style-type: none"> <li>Performance Improvement Framework</li> <li>Rolling out programme of service self-assessment</li> <li>Service improvement plans</li> <li>Workforce planning</li> <li>Complaints process</li> <li>Use of LGBF</li> <li>Strategic Plans with Success Measures aligned to Business Outcomes</li> <li>Performance Improvement Officers</li> </ul>	<ul style="list-style-type: none"> <li>Performance reporting to A&amp;SC, Service Committees and Area Committees</li> <li>LGBF Review to A&amp;SC, Service Committees and Area Committees</li> <li>Self-Assessments reported to SMT and A&amp;SC</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>Performance Mgt (2018/19 - High)</li> <li>Complaints Handling (2021/22 – High)</li> <li>IA annual plan is risk based but also designed to provide annual coverage of all Heads of Service</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>Best Value Assurance Report (May 2020) highlights that there is limited evidence of the Council using performance information to drive improvement and that Council's</li> </ul>	There is a range of assurance sources across the three lines of defence however BV report has highlighted performance management as an area for improvement – there is an ongoing project to review the Council's PM framework

No	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
					<p>performance reporting makes it difficult to conclude what progress has been made against its six corporate outcomes</p> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>Review of Council's Performance Mgt Framework being carried out by CE Unit and implementation of scheduled reviews.</li> <li>Internal Audit review of Human Resources (2023/24)</li> </ul>	
7	<p><b>Health and Social Care Partnership</b></p> <p>Failure of the HSCP to deliver on its Strategic Priorities results in deteriorating health and wellbeing outcomes for the population and / or reduced access to appropriate health and social care services. This could also result in financial and reputational risk to the Council.</p>	Amber 12	<ul style="list-style-type: none"> <li>Strategic Plan</li> <li>Integration Scheme</li> <li>IJB has elected member representation including Council Leader</li> <li>Elected member representation on IJB Audit Committee (inc Vice Chair)</li> <li>Council's CIA regularly attends IJB Audit and Risk Committee</li> <li>Regular engagement between Council CFO and HSCP CFO</li> </ul>	<ul style="list-style-type: none"> <li>Performance and financial monitoring and reporting in place and reported to IJB Board</li> <li>HSCP Chief Officer sits on Council's ELT</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>The IJB has their own IA function provided by the Council's IA function (Contract started 1 April 2021)</li> <li>Council's IA function also provide assurance over social work services on an annual basis</li> <li>Internal Audit - Charging for Non-Residential Services (2020/21 – Substantial)</li> <li>Child Protective Services (2021/22 - Substantial)</li> <li>Care Programme Approach (2021/22 - Limited)</li> <li>Complaints handling (2021/22 - Limited)</li> <li>Workforce Planning (2021/22 - Reasonable)</li> <li>Client Funds (2022/23 – Limited)</li> </ul> <p><b>External Audit</b></p> <ul style="list-style-type: none"> <li>IJB's external auditors are Mazars.</li> </ul> <p><b>Future Internal Audits</b></p> <ul style="list-style-type: none"> <li>Learning and physical Disabilities Care Packages (2023/24)</li> <li>Client Funds (2023/24)</li> <li>SSSC Registration (2023/24)</li> </ul>	There is a range of assurance sources across the three lines of defence

No	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
8	<p><b>Civil Contingency &amp; Business continuity</b></p> <p>Arrangements are not effective.</p>	Green 6	<ul style="list-style-type: none"> <li>• Critical activity recovery plans</li> <li>• Emergency planning test events</li> <li>• West of Scotland local resilience partnership</li> <li>• Community resilience plans</li> <li>• EU withdrawal tactical group</li> </ul>	<ul style="list-style-type: none"> <li>• Emergency Mgt Support Team</li> <li>• EU tactical group progress reported to SMT</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• Business Continuity (2019/20 - Reasonable)</li> <li>• Internal Audit - Disaster Recovery Planning (2020/21 - Limited)</li> <li>• Internal Audit – Civil Contingencies (2021/22- Substantial)</li> </ul>	<p>Moderate third level of defence assurance at current time. A project has commenced to review business continuity processes, covering critical activities and testing of CARPS.</p> <p>This is an area that will merit a follow up audit in the medium term future.</p> <p>However assurance can be taken from the Council's response to COVID which was fast paced and has proven to be effective.</p>
9	<p><b>Welfare Reform</b></p> <p>Implementation of welfare reform is not managed well resulting in increased poverty and deprivation or short term crisis</p>	Green 6	<ul style="list-style-type: none"> <li>• Welfare Reform Working Group (WRWG)</li> <li>• Joint working with DWP and CPP</li> <li>• Rent aligned with local Housing Allowance to increase affordability.</li> </ul>	<ul style="list-style-type: none"> <li>• WRWG report to SMT</li> <li>• SMT monitor of risk and consider high and medium hardship cases</li> <li>• Anti-poverty strategy approved by Council</li> <li>• Child poverty action planning monitored by WRWG</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• HB &amp; CTR (2018/109 – Substantial)</li> <li>• Internal Audit - Scottish Welfare Fund (2020/21 - Substantial)</li> <li>• Internal Audit - Welfare Rights (2020/21 - Substantial)</li> </ul> <p><b>Future</b></p> <p>Internal Audit – Stretch Aims – closure of poverty related attainment gap (2023/24)</p>	<p>There is a range of assurance sources across the three lines of defence</p>

No	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
10	<p><b>Waste Management</b></p> <p>Unable to dispose of waste in landfill sites due to the implications of the biodegradable municipal waste (BMW) landfill ban in 2021</p>	<b>Red 16</b>	<ul style="list-style-type: none"> <li>• Council rolling out new waste strategy</li> <li>• Using education and publicity to increase recycling</li> </ul>	<ul style="list-style-type: none"> <li>• Performance reporting to EDI Committee</li> <li>• Progress monitoring by DMT and SMT</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• Waste Mgt (2018/19 - Limited)</li> </ul> <p><b>Scrutiny</b></p> <ul style="list-style-type: none"> <li>• Waste Mgt Strategy (2020/21) - On 27 April 2021 the Head of Roads and Infrastructure Services provided a presentation to the A&amp;SC regarding the Council's Waste Strategy followed by a question and answer session. Following the presentation the A&amp;SC members agreed they were assured that appropriate progress was being made in relation to the Council's waste strategy and that inclusion of a specific scrutiny topic focusing on the Strategy would not add value at this time.</li> <li>• A briefing note was requested by the A&amp;SC in June 2022 relating to Waste Mgt and was presented by the HoS in September 22.</li> </ul>	<p>Assurances over this risk are currently moderate due to the Council's Waste Strategy being in its infancy and the full impact of the BMW ban still to be realised. However full implementation is not till 2025. The A&amp;SC determined they are content that progress is reported to the EDI Committee and that the A&amp;SC will maintain a watching brief.</p>
11	<p><b>Service Delivery - Cyber Security</b></p> <p>Unable to deliver services to customers because of failure of ICT systems following major cyber security breach</p>	<b>Red 15</b>	<ul style="list-style-type: none"> <li>• ICT Security &amp; compliance officer in post, producing weekly threat analysis.</li> <li>• Regular patching regimes in place</li> <li>• ICT Disaster recovery plans tested regularly</li> <li>• Critical activities have recovery plans developed (CARP's)</li> </ul>	<ul style="list-style-type: none"> <li>• Progress monitoring by DMT and SMT</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>• Business Continuity (2019/20 - Reasonable)</li> <li>• Disaster Recovery Planning (2020/21 - Limited)</li> <li>• Internal Audit – Cyber Security (2022/23 - Substantial)</li> </ul> <p><b>Other Agencies</b></p> <ul style="list-style-type: none"> <li>• PSN and Cyber Essentials Plus accreditations for corporate network (doesn't cover education network)</li> </ul> <p><b>Future</b></p> <ul style="list-style-type: none"> <li>• Cloud Based Services (2023/24)</li> </ul>	<p>Moderate third level of defence assurance at current time. A project has commenced to review business continuity processes, covering critical activities and review/testing of CARPS.</p> <p>This is an area that will merit a follow up audit in the medium term</p>

N o	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
						future.
12	<p><b>Cost of Living Crisis</b></p> <p>The Council are unable to respond to the implications arising from the 'Cost of Living' crisis.</p>	Amber 12	<ul style="list-style-type: none"> <li>Financial stability and support to HSCP.</li> <li>Social Welfare and Poverty Funding assistance.</li> <li>Focused support and multi-agency approach where risk is highlighted.</li> <li>Monitoring of trends in service use to highlight any significant change as a result of financial hardship</li> <li>Targeted measures - for example to those receiving Council Tax reductions - via Gift Cards and Flexible Food and Fuel Fund.</li> </ul>	<ul style="list-style-type: none"> <li>Progress monitoring by DMT and SMT</li> </ul>	<p><b>Other Agencies</b></p> <ul style="list-style-type: none"> <li>Focused support and multi-agency approach where risk is highlighted</li> </ul> <p><b>Future Actions</b></p> <ul style="list-style-type: none"> <li>Extend flexible food and fuel fund to March 2025, apply to Scottish Government for funding to expand the service provision to include outreach, September 2023.</li> </ul>	<p>Limited third tier assurance but significant evidence of proactive measures and support.</p> <p>However assurance can be taken from the Council's response to COVID which was fast paced and has proven to be effective.</p>
13	<p><b>Impact of Climate Change</b></p> <p>The Council or communities are overwhelmed by severe or more frequent flooding, landslides, rainfall, storms, sea level changes or hot weather events due to changes in global temperature caused by climate change.</p>	Amber 12	<ul style="list-style-type: none"> <li>Continued delivery of Council De-Carbonization Plan</li> <li>Civil Contingencies Manager liaising/ collaborating with Regional Resilience Partnerships and other resilience partners in terms of storm event, hot weather events, cut off communities, landslides etc.</li> <li>Development and delivery of an integrated approach to decarbonisation and adaptation of Argyll and Bute as a Region via</li> </ul>	<ul style="list-style-type: none"> <li>Progress monitoring by DMT and SMT</li> </ul>	<p><b>Internal Audit</b></p> <ul style="list-style-type: none"> <li>Climate Change Act (2021/22 - High)</li> <li>Internal Audit – Civil Contingencies (2021/22- Substantial)</li> </ul>	<p>There is a range of assurance sources across the three lines of defence</p>

No	Risk	Risk Score	First Line of Defence	Second Line of Defence	Third Line of Defence	Assessment
			<p>Community Planning Partnership.</p> <ul style="list-style-type: none"> <li>Roads &amp; Amenity Services continue to develop asset management plan and address strategic risks in terms of rising sea levels, bridge repairs, critical infrastructure vulnerability.</li> </ul>			
14	<p><b>Lack of Housing Availability</b></p> <p>The Council, partner agencies and communities are unable to attract and retain working age people due to lack of housing and pricing.</p>	<b>Red 20</b>	<ul style="list-style-type: none"> <li>Council has declared a Housing Emergency</li> <li>Housing Strategy and Investment Plan funded and implemented/new housing delivery group established.</li> <li>Islands Programme Award of Funding for infrastructure for worker accommodation on Mull - this is for phase 1 site infrastructure to enable delivery of accommodation for workers and will meet clearly evidenced community need.</li> </ul>	<ul style="list-style-type: none"> <li>Progress monitoring by DMT and SMT</li> </ul>	<p><b>Future</b></p> <ul style="list-style-type: none"> <li>Housing summit in collaboration with housing delivery partners scheduled for October/November 2023.</li> <li>Updating of the Local Housing Strategy to reflect current issues – December 2023.</li> </ul>	<p>Limited third level of defence assurance at current time as it is a new item on the Strategic Risk Register. However, proactive work is planned with partner agencies and review of the Housing Strategy.</p>



---

**ARGYLL AND BUTE COUNCIL****AUDIT AND SCRUTINY COMMITTEE****CHIEF EXECUTIVE****14 SEPTEMBER 2023**

---

---

**STRATEGIC RISK REGISTER**

---

**1.0 INTRODUCTION**

- 1.1 This report provides members with an update on the Council's Strategic Risk Register (SRR).

**2.0 RECOMMENDATIONS**

- 2.1 It is recommended that the Audit and Scrutiny Committee endorse the updated SRR (Appendix 1).

**3.0 DETAIL**

- 3.1 The Council's Constitution requires the Chief Executive to attend one meeting of the Audit and Scrutiny Committee per annum to report on how the Council is addressing its key strategic risks and other matters of interest. Paul Macaskill, Chief Internal Auditor (CIA) will present the update on behalf of the Chief Executive.
- 3.2 The format of the SRR and the Operational Risks Registers (ORR) and the processes to monitor and update them were revised in 2018 and subsequent internal audit reviews have confirmed compliance with these procedures.
- 3.3 The Council's SRR continues to be updated by the SMT on a bi-annual basis on dates agreed with the CIA however it will also be updated if and when the Strategic Management Team (SMT) feel there is a specific requirement.
- 3.4 As required by the revised risk management manual, the SMT also review all risks in the ORRs which have been classified as 'red' by the Departmental Management Teams (DMT) to determine whether they should be escalated to the SRR.
- 3.5 The CIA performs an annual strategic risk register assurance mapping exercise which enables the Committee to assess the levels of assurance it can take over the activity undertaken by the Council to manage its strategic risks. This, alongside the annual Internal Audit plan including a three year cycle providing audit coverage across all the identified risks, provides assurance that the Council continues to proactively manage its risks.
- 3.6 Appendix 1 to this paper provides a copy of the current SRR and demonstrates how the Council are treating the identified risks in terms of the

mitigations currently considered to be in place and the action being taken to further reduce the residual risk.

#### **4.0 CONCLUSION**

4.1 The SRR is subject to regular review by the SMT as are the red risks highlighted in ORRs by the DMTs. Risks are actively managed to reduce their impact upon the Council and the likelihood of them being realised.

#### **5.0 IMPLICATIONS**

5.1 Policy – None

5.2 Financial – None directly from this report however effective risk management assists with effective governance and stewardship of Council resources

5.3 Legal – None

5.4 HR – None

5.5 Fairer Scotland Duty – None

5.5.1 Equalities – None

5.5.2 Socio-Economic Duty – None

5.5.3 Islands Duty – None

5.6 Climate Change – None

5.7 Risk – The report sets out the strategic risks facing the Council

5.8 Customer Service – None

**Pippa Milne**

**Chief Executive**

**14 September 2023**

**For further information please contact:**

Paul Macaskill, Chief Internal Auditor (01546 604108)

**Appendices:**

**1. Strategic Risk Register**

STRATEGIC RISK REGISTER						NEXT REVIEW DATE		February 2024								
No	Risk	Corporate Outcome	Consequences	Gross Risk			Current Mitigation			Residual Risk			Approach	Key Actions and Deadlines	Last Reviewed	Risk Owner
				Imp	Like	Sc	Imp	Like	Sc	Imp	Like	Sc				
1	<b>Population, External Infrastructure and Economic Decline</b>  Failure to identify relevant factors contributing to the decline and failure to develop strategies and actions targeting these factors.	Our Economy is diverse and thriving	Population decline reduces available funding impacting on Councils capacity to deliver services.  A circle of decline with reduced employment, lower earning and failing businesses and poor perception of the area.  Combined population and economic decline may increase the need for and cost of services.  Insufficient people of working age with appropriate skills and experience to fill vacancies across CPP.  Residual impact of withdrawal from EU.  A continued trend of underinvestment in critical economic infrastructure will make our area increasingly uncompetitive as a place to live, work and do business. This includes transport and infrastructure needs (physical and digital).  Without tackling infrastructure (including roads, ports, ferries, grid, business space, utilities, housing etc.) investments across Argyll and Bute, there are significant barriers to growing the local economy, attracting people, external investment and individual entrepreneurship.	5	4	20	1. Local outcome improvement plan targets population, infrastructure and economic recovery. 2. Maximise external funding opportunities. 3. Economic Strategy and Recovery Strategy approved. 4. Rural Growth Deal reaching full deal status in 2023/24. 5. UK Shared Prosperity Funding Investment Plan agreed covering 2022/23 to 2024/25. 6. AB Place to B/Promote and Market Argyll and Bute. 7. Taking a place based approach to regeneration including maximising social-eco benefits/community wellbeing via effective procurement strategy, development of the circular economy and partnership working across sectors. 8. Invest in Argyll and Bute Web site established.	4	4	16	Treat	1. Lobbying activity in pursuit of regional immigration policies and related strategies. 2. Rural Growth Deal Outline Business Cases and Final Business Cases being worked on and signing of Full Deal Agreement is expected in 2023/24. 3. Levelling Up Bids to be considered for phase 3 once guidance and deadlines are announced by UK Government. Meanwhile consideration to be given to feedback from Government on our phase 2 bids. 4. UK Shared Prosperity Funding Investment Plan is being actioned as per plan. 5. Preparation of a pipeline of projects across Argyll and Bute in order to be able to react to any other bid funding as and when it is announced. 6. Settlement Officer in post focussed on barriers to population growth. 7. Multi-agency approach to refugee settlement underway linking with national processes and agendas. 8. The council will continue as a partner of the Highlands and Islands Regional Economic Partnership and lobby for Government investment to realise economic opportunity and address barriers to future sustainable growth. 9. The council working with HIE will deliver a new Economic Strategy for Argyll and Bute together with a SMART Action Plan aligned with CPP and Government economic priorities.	Aug-23	Kirsty Flanagan		
2	<b>Condition and suitability of Infrastructure &amp; Asset Base</b>  Infrastructure and asset base does not meet current and future requirements and is not being used or managed efficiently and effectively.	Our Infrastructure supports sustainable growth	Infrastructure and asset base does not support or is not aligned to business outcomes and does not aid effective service delivery.  Infrastructure and asset base is allowed to deteriorate resulting in cost, lost opportunities and wasted resource.	5	5	25	1. Asset management board. 2. Robust capital planning and monitoring. 3. Asset management work plan. 4. Business case modelling including sustainability, development and strategic change. 5. Intelligence and best practice sharing via Heads of Property Group. 6. Community Empowerment and Community Asset Transfer – Arrangements in place to evaluate and determine requests. 7. Roads Asset Management Plan. 8. Status and Options Report. 9. RIS control hub and joint operations team now aligned with central team co-ordinating programmes of work based on prioritisation methodology which is delivered by area based teams to ensure a consistency of approach, VfM etc. 10. One Council Property Approach. 11. Continuing to be successful with bidding for external funding including STTS (£10m over the last ten years), the current bridge replacement programme which has secured over £5m and flood prevention works which have secured over £10m etc.	4	3	12	Treat	1. Development of finalised capital strategy in 2023. 2. 'Modern Workspace Programme' will review, engage and rationalise property portfolio for future needs of the Council. Changes will take place on phased and town by town basis. Programme will be running for 3 years - April 2024 3. New board created in July 2023 to take forward depot rationalisation	Aug-23	Kirsty Flanagan and Douglas Hendry		
3	<b>Financial Sustainability</b>  Insufficient resource to meet current and future service requirement. Budget not aligned / does not support business outcomes.	Enablers	Unable to deliver Local outcome improvement plan.  Reduction in performance.  Reputational damage.	4	4	16	1. Longer term financial planning and financial strategy. 2. Income generation activity. 3. Robust budget preparation and budget monitoring protocols. 4. Maintaining adequate contingency with reserves. 5. Digital transformation. 6. Effective workforce planning model. 7. Business Outcomes. 8. Financial Services resilience building project including knowledge sharing and development of guidance notes.	4	3	12	Treat	1. Rural Growth Deal Outline Business Cases and Final Business Cases being worked on and signing of Full Deal Agreement is not likely until end of 2023 - Government have limited capacity and the business cases have been taking longer than anticipated to complete due to resource issues and the amount of development work required on a number of the projects. 2. Investment in professional training through Grow Our Own Activity. 3. Budget approach for 2023-24 looked at the longer term rather than 1 year focus. This has identified a number of areas for consideration which will be explored over the coming months for the budget setting process beyond 2023-24. 4. Consider the implications and opportunities from the Visitor Levy (Scotland) Bill which could generate additional income from 2026/27. 5. Respond to the Scottish Government's consultation on Council Tax for second and empty homes and non-domestic rates threshold as this may have opportunities for additional income in future years.	Aug-23	Kirsty Flanagan		
4	<b>Governance and Leadership</b>  Governance and leadership arrangements are not conducive to effective working and lead to a lack of strategic direction.	All Corporate Outcomes	Poor decision making, lack of strategic direction.  Lack of operational direction.  Confidence in, and reputation of, the Council harmed.  Deterioration in performance.	4	4	16	1. Administration in place with working majority. 2. Members Seminar programmes. 3. Mentoring and Coaching Support for policy leads and Senior Management. 4. Priorities agreed by Council. 5. Corporate Plan sets out objectives. 6. Performance Improvement Framework and Service Planning. 7. Leadership development programme. 8. Council constitution regularly reviewed and updated. 9. Established partnership governance arrangements. 10. Scrutiny arrangements in respect of Police, Fire and Health. 11. Governance arrangements for scrutiny established.	4	2	8	Treat	1. Monitor delivery of BV action plan (ongoing date).	Aug-23	Pippa Milne		
5	<b>Engagement and Understanding the needs of the Community</b>  The Council fails to understand service user needs and emerging demographic trends and does not align service delivery to meet these.	People live active, healthier and independent lives  Enablers	Prioritisation of services may not be aligned to community needs.  Gaps between community needs and Council services.  Ineffective partnership working.  Services not configured to meet user/citizen requirements.	3	4	12	1. Community Planning partnership. 2. Community Engagement Strategy. 3. Customer Service Board. 4. Operation and development of panels and forums. Young people's plan, citizens panel. 5. Budget Consultation . 6. Comprehensive Complaints Protocols. 7. Demographic and end user analysis.	3	3	9	Treat	1. A working group has been established to review our approach to Community Engagement and to develop a Framework. The group has developed a terms of reference and is in the process of carrying out a self-assessment to identify strengths and areas for improvement. Early indications are that we have areas of excellent practice, but a lack of consistency across services. A series of draft outcomes have been identified and an action plan is under development. A collaborative space for sharing engagement activity is being developed. Updates will be reported via Highlight Reports to the Change Programme and to SMT.	Aug-23	Pippa Milne		
6	<b>Service Delivery</b>  Insufficient resources to ensure effective service delivery.	Enablers	Services fail to achieve agreed performance levels and as a result are not contributing fully to Council objectives.  Resources are poorly managed with result that agreed outcomes and objectives are not fully achieved.  Unable to achieve continuous improvement and improve effectiveness and efficiency.	3	3	9	1. Performance Improvement Framework. 2. Service Improvement plans . 3. Argyll and Bute Manager programme. 4. Customer needs analysis Protocols. 5. Demographic and end user analysis. 6. Workforce Planning . 7. Internal and External Scrutiny Arrangements. 8. Complaints process.	3	2	6	Treat	1. Monitor progress of performance mgt project and implement recommendations - implementation in 2023/24. 2. Budget approach for 2023-24 looked at the longer term rather than 1 year focus. This has identified a number of areas for consideration which will be explored over the coming months for the budget setting process beyond 2023-24. 3. Carry out 3 service self assessment pilots which should identify opportunities for service delivery in the future.	Aug-23	Kirsty Flanagan and Douglas Hendry		
7	<b>Health and Social Care Partnership</b>  Failure of the HSCP to deliver on its Strategic Priorities results in deteriorating health and wellbeing outcomes for the population and / or reduced access to appropriate health and social care services. This could also result in financial and reputational risk to the Council.	People live active, healthier and independent lives	Partnership viewed as having failed or not achieved strategic objectives.  Partnership Failure or weakness exposes Council to significant Financial liability.  Confidence in, and reputation of, the Council harmed.  Unclear repercussions of financial and staffing effects of the implementation of the National Care Service on the Council and HSCP.  Residual Covid-19 implications for ongoing health and social care services.	5	4	20	1. HSCP integration scheme approved by Scottish government. 2. Strategic Plan in place. 3. Performance and Financial reporting arrangements in place. 4. Independent audit arrangements in place. 5. Integrated Joint board with elected member representation including Council Leader. 6. Chief Officer member of ABC Senior Management Team with co-location of officers. 7. Tripartite leadership agreement. 8. Monitoring and improvement of HSCP financial position. 9. Medium term Financial Plan in place. 10. Establishment of Strategic and Tactical Groups with links to HSCP, NHS and national/regional resilience groups.	4	3	12	Treat	1. Develop options to deliver sustainability of future years budgets (ongoing). 2. Develop a longer term Financial plan and implement the value for money strategy. 3. Assessment of the financial implications on the Council of services transferring to the NCS when plans are sufficiently developed to enable this. 4. Progression of Service Transformation work, Estates Strategy and long term strategic service development with Hub North. 5. Implementation of the workforce strategy. 6. Remobilisation of services post Covid and improved performance management and reporting processes.	Aug-23	Fiona Davies and Pippa Milne		



8	<b>Civil Contingency &amp; Business continuity</b> arrangements are not effective.	People live in safer and stronger communities	Ineffective management of major emergencies affecting Council services and communities in Argyll and Bute.  Incident and recovery phase of an emergency lead to greater inconvenience and hardship and a longer timescale for return to normal.  Council unable to effectively deliver its own services.	2	4	8	1. Emergency Planning Test events. 2. Critical Activity Recovery Plans. 3. Roll out of Community resilience partnership programme. 4. Peer review of major exercises undertaken to provide external validation of planning process. 5. West of Scotland local resilience partnership. 6. Cross sector expertise and partnership working. 7. Emergency Management Support Team (EMST) meetings. 8. Training. 9. EU Withdrawal Tactical Working Group with arrangements for reporting to the West of Scotland Resilience Partnership.	2	3	6	Treat	1. The Council's critical activity recovery plans (Carps) are reviewed annually. The project for the review of Business Continuity processes within the Council is underway and will include a review of the Council's critical activities and the potential for a software solution which would automate processes and provide a more efficient an effective service and ensure greater resilience for the Council. When the project is completed in 23/24 it will include a programme of testing of the updated Carps. Date 31 March 2024.	Aug-23	Douglas Hendry
9	<b>Welfare Reform</b> Implementation of welfare reform is not managed well resulting in increased poverty and deprivation or short term crisis.	People live active, healthier and independent lives	Financial crisis and hardship for individuals.  Increase in demand or costs for Council Services.	4	3	12	1. Financial Inclusion and Advice Group established. 2. Joint working with DWP, CPP and other agencies. 3. Child Poverty Planning Group set up and active. 4. Flexible Food Fund created. Supporting householders in our area with funds and advice to address food and fuel insecurities.	3	2	6	Tolerate	1. Extended Flexible Food Fund Contract for a further two years to March 2025. 2. Deliver sustainable school clothing bank across the Argyll and Bute area by March 2025, with support from the UK Shared Prosperity Fund. 3. Continue to support High and Medium priority spends in SWF with funds from Benefits earmarkings if required at March 2024.	Aug-23	Douglas Hendry/Kirsty Flanagan
10	<b>Waste Management</b> Unable to dispose of waste in landfill sites due to the implications of the biodegradable municipal waste (BMW) landfill ban in 2025.	Our Infrastructure supports sustainable growth	Alternative delivery models would be likely to be more expensive than the current one which would result in cost pressures having to be accommodated by other services and service provision reduced.	5	4	20	1. Helensburgh and Lomond waste solution available via third party off-takers, higher rates have been accepted by the council and the contract is in place until the end of 2023 with the opportunity to extend 1+1 years. It is likely over the course of 2023 an alternative procurement process will be explored with a view to putting in place a BMW compliant solution at the earliest opportunity. 2. At the EDI committee in December agreement was reached to seek a derogation to continue operating the PPP contract until September 2026. This will be alongside BMW compliant solutions for island settings and Helensburgh and Lomond (i.e all areas out with the PPP contract). Post Sept 2026 it is envisaged that BMW complaint solutions will be in place for all council areas. With there being uncertainty around the derogation request officers are also progressing in tandem a possible contract variation which would change the MBT plants within the PPP contract to become waste transfer stations to facilitate material to be shipped to a suitable off-taker. NOTE: there was a detailed business case appended to the cover report to the Dec EDI committee which sets out the options and the rationale which arrived at those options.	4	4	16	Treat	1. Confirmation received that derogation is not available within the current legislation and engagement advised with SEPA to be taken forward. 2. Transition process underway with Renew to facilitate the end of contract arrangements for Sept 2026. 3. Ongoing workshop sessions to scope out and design future disposal models across all the council area. These models to be in place from 01/01/2026 in line with the BMW requirements. NOTE: whilst there are solutions in place these solutions will have cost implications which are detailed in the options appraisal presented to the Dec 2022 EDI committee.	Aug-23	Kirsty Flanagan
11	<b>Service Delivery - Cyber Security</b> Unable to deliver services to customers because of failure of ICT systems following major cyber security breach.	Our Economy is diverse and thriving	Threat of ransomware attacks. Data corruption of ICT system caused by malware and/or loss of confidential data.  ICT Systems unavailable for considerable period whilst recovery from uncorrupted backups takes place.  Meanwhile Services fail to achieve agreed performance levels and as a result are not contributing fully to Council objectives.  Reputational damage to Council and potential financial losses (fines, loss of income).	5	4	20	1. ICT Security & compliance officer in post, producing weekly threat analyses, member of CISP. 2. PSN and Cyber Essentials Plus accreditations for corporate network. 3. Regular patching regimes in place. 4. ICT Disaster recovery plans tested regularly. 5. All critical activities have recovery plans developed (CARP's). 6. Mimecast monthly cyber security training videos for all staff. 7. Enforce password changes when found to be weak. 8. Technical cyber exercise completed and Business Continuity Planning exercise conducted with senior management and other staff. 9. Internal Audit on Cyber Security completed in June with the Audit Opinion as substantial.	5	3	15	Treat	1. Review will be ongoing on all contingency plans with updated knowledge from SEPA and UHI Cyber Attacks. 2. Work with Scottish Government Cyber Resilience Team to test ICT response. 3. Continued close review of disaster recovery plan and associated tests, finalise and test incident response procedure, and review of mirroring between the 2 data centres (monthly at ITMT) and backup. 4. Review and progress requirements for Education Network to achieve CE+ accreditation. 5. Procure a Security Operations Centre service to improve our 24x7 security posture.	Aug-23	Kirsty Flanagan
12	<b>Cost of Living Crisis</b> The Council are unable to respond to the implications arising from the 'Cost of Living' crisis.	Our Economy is diverse and thriving	1. Unable to meet demands for assistance stemming from financial hardship. 2. Increases on the demand for Council services such as homelessness. 3. Financial implications for the Council as revenue income could fall correlating to financial hardship - Financial Sustainability. 4. Implications for staff, particularly those working from home. 5. Adverse impact on workforce, communities with regards to economy and demographic statistics.	5	5	25	1. Financial stability and support to HSCP. 2. Social Welfare and Poverty Funding assistance. 3. Focused support and multi-agency approach where risk is highlighted. 4. Monitoring of trends in service use to highlight any significant change as a result of financial hardship. 5. Targeted measures - for example to those receiving Council Tax reductions - via Gift Cards and Flexible Food and Fuel Fund.	4	3	12	Treat	1. Review and monitor changes in demand for key services which correlate to personal effects arising from financial distress. 2. Extend flexible food and fuel fund to March 2025, apply to Scottish Government for funding to expand the service provision to include outreach, September 2023.	Aug-23	Pippa Milne and all ELT
13	<b>Impact of Climate Change</b> The Council or communities are overwhelmed by severe or more frequent flooding, landslides, rainfall, storms, sea level changes or hot weather events due to changes in global temperature caused by climate change.	Our Infrastructure supports sustainable growth	1. Unable to meet national and Scottish Government guidance in terms of meeting Climate Change Obligations - various milestones. 2. Inability to deliver core services due to failures in critical infrastructure - ferries, roads, bridges, landslides, fallen trees etc. 3. Human casualty, death and community resilience if cut off or directly impacted by severe storms, landslides, flash foods or failed infrastructure. 4. Disruption of flow of goods, services and supply chains. 5. Adverse impact on workforce, communities with regards to economy and population.	5	4	20	1. Continued delivery of Council De-Carbonisation Plan. 2. Civil Contingencies Manager liaising/ collaborating with Regional Resilience Partnerships and other resilience partners in terms of storm event, hot weather events, cut off communities, landslides etc. 3. Development and delivery of an integrated approach to decarbonisation and adaptation of Argyll and Bute as a Region via Community Planning Partnership. 4. Roads & Amenity Services continue to develop asset management plan and address strategic risks in terms of rising sea levels, bridge repairs, critical infrastructure vulnerability.	4	3	12	Treat	1. Review of De-Carbonisation Plan December 2024. 2. Consideration of all Council Papers with climate change as consideration / implications - ongoing. 3. Review scoring of business cases and pipeline of strategic projects with enhanced climate change considerations.	Aug-23	Pippa Milne / Kirsty Flanagan / Douglas Hendry
14	<b>Lack of Housing availability</b> The Council, partner agencies and communities are unable to attract and retain working age people due to lack of housing and pricing.	All Corporate Outcomes	Direct impact on property prices with substantial increases in our area.  Lack of private rentals.  Inability to attract working age people to live and work in the area which therefore affects the demographics of the area.	5	4	20	1. Council has declared a Housing Emergency.  2. Housing Strategy and Investment Plan funded and implemented/new housing delivery group established.  3. Islands Programme Award of Funding for infrastructure for worker accommodation on Mull - this is for phase 1 site infrastructure to enable delivery of accommodation for workers and will meet clearly evidenced community need.	5	4	20	Treat	1. Explore and develop a series of options in response to the housing emergency. 2. Address key barriers to housing. 3. Consider radical delivery models. 4. Update to the Local Housing Strategy to reflect current issues - December 2023. 5. Hold housing summit in collaboration with housing delivery partners - October/November 2023. 6. Housing to attract economic growth is included as a project within the RGD, focus on Tobermory and Bowmore.	Aug-23	Pippa Milne / Kirsty Flanagan / Douglas Hendry

## Audit & Scrutiny Committee Work Plan 2022 – 2023

This is an outline plan to facilitate forward planning of reports to the Audit & Scrutiny Committee

Report	Lead Service	Regularity
<b>14 September 2023</b>	<b>Reports to Committee Services by 21 August 2023</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee	Chief Internal Auditor	Quarterly
External Audit Update	Mazars	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
PSIAS Self-Assessment	Chief Internal Auditor	Annual
Corporate Complaints Annual Report 2021/22	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2021/22	Governance, Risk and Safety Manager	Annual
Audit & Scrutiny Committee 2021/22 Annual Report	Audit & Scrutiny Committee Chair	Annual
Strategic Risk Register – Assurance Mapping	Chief Internal Auditor	Annual
Strategic Risk Register Update	Chief Executive	Annual
<b>19 December 2023</b>	<b>Reports to Committee Services by 24 November 2023</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee <ul style="list-style-type: none"> <li>• Early Years</li> <li>• Heritage Assets</li> </ul>	Chief Internal Auditor	Quarterly
External Audit Update Report	Mazars	Quarterly

## Audit & Scrutiny Committee Work Plan 2022 – 2023

Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Performance Reporting Update (to include reference to LGBF)	Chief Executive/Head of Customer Support Services	Quarterly?
External Audit 2022/23 Management Report	Mazars	Annual
Trust Fund Annual Accounts	External Audit	Annual
Waste Strategy Update	Head of Roads and Infrastructure Services	One-off
<b>14 March 2024</b>	<b>Reports to Committee Services by 19 February 2024</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2023/24	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
RIPSA Annual Report	Governance and Risk Manager	Annual
Internal Audit 2024/25 Plan	Chief Internal Auditor	Annual
External Audit – 2023/24 Annual Plan	Mazars	Annual
2022/23 Unaudited Annual Accounts Preparation Plan and Timetable	Head of Financial Services	Annual
Treasury Management Strategy and Annual Investment Strategy	Head of Financial Services	Annual
Progress against Best Value Action Plan Update	Chief Executive/Head of Customer Support Services	Annual
Internal Audit Charter and Internal Audit Manual	Chief Internal Auditor	Annual
Scrutiny Manual and Framework Update	Chief Internal Auditor	Annual
Audit Scotland Report – Financial Overview 2022/23 ( <i>usually comes in March but was delayed in 2023 and came in June</i> )	Head of Financial Services	Annual
<b>13 June 2024</b>	<b>Reports to Committee Services by 20 May 2024</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee	Chief Internal Auditor	Quarterly

## Audit & Scrutiny Committee Work Plan 2022 – 2023

Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Internal Audit 2022/23 Annual Report	Chief Internal Auditor	Annual
Review of Code of Corporate Governance	Governance, Risk and Safety Manager	Annual
Audit Strategy Memorandum	Mazars	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services	Annual
Unaudited Financial Accounts	Head of Financial Services	Annual
Local Government in Scotland – Overview 2024	Audit Scotland ( <i>Lynsey to see if available and download for agenda pack – see agenda June 2023</i> )	Annual

This page is intentionally left blank