

Public Document Pack

Argyll and Bute Council
Comhairle Earra-Ghàidheal Agus Bhòid

Executive Director: Douglas Hendry



Kilmory, Lochgilphead, PA31 8RT
Tel: 01546 602127 Fax: 01546 604435
DX 599700 LOCHGILPHEAD
12 December 2023

NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **TUESDAY, 19 DECEMBER 2023** at **1:30 PM**, 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 14 SEPTEMBER 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 - 30)
Report by Chief Internal Auditor
6. **INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/24** (Pages 31 - 186)
Report by Chief Internal Auditor

- *Fleet - Hire of Vehicles*
- *Compliance Review*
- *Planning*
- *Pupil Registration*
- *Oban Airport*
- *Risk Management (HSCP)*
- *Financial Management Arrangements (HSCP)*

- *Queens Hall & Library (LiveArgyll)*
- *Riverside Leisure Centre (LiveArgyll)*
- *Helensburgh Leisure Centre (LiveArgyll)*
- *Helensburgh Library (LiveArgyll)*
- *Aqualibrium & Library (LiveArgyll)*
- *Oban Library (LiveArgyll)*
- *Rothesay Leisure Pool (LiveArgyll),*
- *Rothesay Moat Community Education Centre (LiveArgyll)*
- *Campbeltown Museum (LiveArgyll)*
- *Victoria Halls (Helensburgh) (LiveArgyll)*
- *Corran Halls (LiveArgyll)*

7. AUDIT PROGRESS REPORT (Pages 187 - 194)

Report by Mazars

SCRUTINY ITEMS

8. SCRUTINY - COMPLETION OF THE FLY TIPPING REVIEW 2023-24 AND IDENTIFICATION OF A TOPIC FOR 2024-25 (Pages 195 - 196)

Report by Chief Internal Auditor

9. PERFORMANCE REPORTING UPDATE (Pages 197 - 202)

Report by Chief Executive

10. COUNCIL ANNUAL REPORT 2022/23 (Pages 203 - 278)

Report by Executive Director with responsibility for Customer Support Services

11. WASTE MANAGEMENT (Pages 279 - 282)

Report by Executive Director with responsibility for Roads and Infrastructure Services

12. WORKPLAN (Pages 283 - 286)

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 THURSDAY, 14 SEPTEMBER 2023**

Present: Martin Caldwell (Chair)

Councillor Daniel Hampsey	Councillor Jim Lynch
Councillor Graham Hardie	Councillor Dougie McFadzean
Councillor Reeni Kennedy-Boyle	Councillor Andrew Vennard

Attending: Anne Blue, Head of Financial Service
Paul MacAskill, Chief Internal Auditor
Shona Barton, Governance Manager
Iain Jackson, Governance, Risk and Safety Manager
Mhairi Weldon, Senior Audit Assistant
Gregory Oduor, Audit Manager, Mazars LLP

1. APOLOGIES

The Chair welcomed everyone to the meeting.

There were no apologies for absence intimated.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

**3. MINUTE OF PREVIOUS MEETING OF THE AUDIT AND SCRUTINY
COMMITTEE HELD ON 20 JUNE 2023**

The Minute of the previous meeting of the Audit and Scrutiny Committee, held on 20 June 2023 was approved as a correct record.

4. 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 two of 2023/24 against the following areas:

Audits Completed

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

Audits in Planning/in Progress

- Piers and Harbours
- Pupil and Public Transport
- Hire of Vehicles

- Learning and Disability Care Packages
- Pupil Registration

The report also provided information on the work carried out by the Counter Fraud Team (CFT); the continuous monitoring programme and 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 14 September 2023, submitted)

5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24

Consideration was given to a report which provided an update on all open actions as at 30 June 2023. The report included 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 14 September 2023, submitted)

6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/24

Consideration was given to a report containing the action plans in relation to the following four audits:-

- Risk Management
- Education Maintenance Allowance (EMA)
- Kintyre Community Centre – LiveArgyll
- Victoria Hall – LiveArgyll

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 14 September 2023, submitted)

7. EXTERNAL AUDIT UPDATE

The Committee gave consideration to a verbal update provided by the External Audit Manager which contained information on the various aspects of work being undertaken to ensure the completion of the draft Annual Audit Report and the preparation of the Annual Accounts for both the Council and Charitable Trusts. The possibility that a Special Meeting of the Committee may be required for the purpose of agreeing the Annual Audited Accounts was also outlined.

Decision

The Audit and Scrutiny Committee agreed to note the verbal update provided.

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

Councillor Lynch advised that, following the agreement at the last meeting that the Fly-Tipping scrutiny review would be completed once the data sets had been agreed, a meeting has been scheduled to take place in early October with relevant officers to discuss the way forward. The Chief Internal Auditor advised that it is hoped that this scrutiny review would re-commence early in the New Year.

9. INTERNAL AUDIT - ANNUAL SELF-ASSESSMENT

The Committee gave consideration to a report which presented the findings of the recent internal self-assessment of the Council's Internal Audit service performed by a member of the Internal Audit team.

Decision

The Audit and Scrutiny Committee reviewed and endorsed the findings of the assessment including the identified areas for improvement, where applicable.

(Reference: Report by Chief Internal Auditor, dated 14 September 2023, submitted)

10. CORPORATE COMPLAINTS - ANNUAL REPORT 2022-23

Consideration was given to a report which provided information on how the Council 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.

Decision

The Audit and Scrutiny Committee considered and noted the content of the report.

(Reference: Report by Executive Director of Legal and Regulatory Support, dated 14 September 2023, submitted)

11. FREEDOM OF INFORMATION - ANNUAL REPORT 2022-23

The Committee gave consideration to a report which provided an update 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 1 April 2022 and 31 March 2023.

Decision

The Audit and Scrutiny Committee considered and noted the terms of the report.

(Reference: Report by Executive Director of Legal and Regulatory Support, dated 14 September 2023, submitted)

12. AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2022/23

Consideration was given to a report which provided the Chair's 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. The report also set out how the Committee had fulfilled its remit and provided assurances to the Council.

Decision

The Audit and Scrutiny Committee:-

1. reviewed and endorsed the Chair's Annual Report; and
2. agreed that the Chair present the report to the Council at its meeting on 28 September 2023.

(Reference: Report by Chair of the Audit and Scrutiny Committee, dated 14 September 2023, submitted)

13. STRATEGIC RISK ASSURANCE MAPPING

Consideration was given to a report which set out Internal Audit's assessment of the sources of assurance for the Committee on the management of the Council's strategic risks.

Decision

The Audit and Scrutiny Committee agreed to note the risk assurance map contained at appendix 1 of the report.

(Reference: Report by Chief Internal Auditor, dated 14 September 2023, submitted)

14. STRATEGIC RISK REGISTER

The Committee gave consideration to a report which provided an update on the Council's Strategic Risk Register (SRR).

Decision

The Audit and Scrutiny Committee endorsed the updated Strategic Risk Register (SRR) contained at appendix 1 of the report.

(Reference: Report by Chief Executive, dated 14 September 2023, submitted)

15. WORKPLAN

In order to facilitate forward planning of 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 Workplan, dated 14 September 2023, submitted)

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**AUDIT & SCRUTINY COMMITTEE****FINANCIAL SERVICES****19 DECEMBER 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 three of 2023/24.

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

- **2023/24 Audit Plan progress:** Internal Audit and the Counter Fraud staff have been working on a referral which has been resource intensive and together with some staff sickness this has resulted in some slippage of the audit plan. We have agreed that additional resource will be made available in an attempt to catch up and address this slippage. This position will be closely monitored and it is expected that the plan will be brought back on track subject to available resources being in place for the full period of the approved plan. One review relating to Building Cleaning has been postponed at the request of the service department due to resources, together with a review within the Education Service due to staff sickness and ongoing external inspections.
- **2023/24 Individual Audits undertaken:** Eighteen audits have been completed during the period, 7 have been assessed as providing high assurance, 9 substantial assurance and 2 reasonable 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 commence in January 2024 and those on the previous Panel will be contacted once a meeting can be arranged.
- **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. The established CFT team member is on secondment for career and personal development on a two year period. The CFT have obtained a member of staff, again on secondment for the same time period.
- **Continuous Monitoring Programme Testing:** A number of auditable units are subject to continuous testing. There have been no new issues which we have been identified this quarter.
- **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 Eighteen audits have been completed since the previous Committee in September 2023.

Audits Completed

- Fleet - Hire of Vehicles
- Compliance Review – Period Products
- Planning
- Pupil Registration
- Oban Airport
- Risk Management – HSCP
- Financial Management Arrangements – HSCP
- Establishment Visits x 11 – LiveArgyll

Audits in Planning / in Progress

reported to a future meeting of the Committee

- Piers and Harbours
- Learning and Disability Care Packages
- Scottish Social Services Council (SSSC) Registration
- Pupil and Public Transport
- Freedom of Information Requests

3.2 In addition to those already in progress, indicative audits planned for Quarter 4 2023/24 are:

- Client Funds
- Financial Ledger
- Cloud Based Computer Services
- Stores

3.3 **2023/24 Audit Plan**

- Work is progressing on the approved plan and with work ongoing outlined in paragraphs 3.1 – 3.2.
- A request has been made by senior management to postpone the planned review on Building Cleaning and similarly a review within the Education service due to staff sickness and external inspections which are ongoing. We will consider these areas in future plans and would note this as an amendment to the current Plan for 2023/24.

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. Discussions have been ongoing with staff within the Council in order that data can be made available and arrangements will be made in early January to schedule a meeting of the Panel to conclude on this review.

Counter Fraud

- 3.5 "The CFT is progressing well with both team members fully CIPFA accredited fraud investigators. The current investigator has taken on a 2 year secondment to empty homes for further skills development. The investigators post was filled again on a secondment basis. The member of staff will undertake the above CIPFA accreditation in due course. Both team members will revert to substantive post circa sept 2025.

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 the team are still exceeding their target. In addition, the team 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.

The team aimed to visit Mull, however, due to the cross over with staff this has yet to take place. The proactive aim is to gather any new evidence or any further investigative requirements.

A large review of the Helensburgh area is underway and due to the size of the area, this review is ongoing and continues to be labour intensive.

The team now have an established referral system in place from council tax teams as additional resources have fed through via the use of summer students which has supported this development. The information shared in the short space of time has resulted in rebilling and adjustments of accounts. Together we aim to keep accurate records and update accounts where error or missing information is held. This approach will continue as the method of collaborative and interdepartmental working has been helpful.

The team lead is also working directly with DWP and other agencies where appropriate to conclude a long term investigation. The CFT will investigate all other evidential resources to close this account and provide Sheriff Officers the information required.

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

The CFT along with audit staff have been working on a specific matter which has been resource intensive and work on that has, for the moment been concluded.

The NFI exercise continues to be a routine work area for the CFT. New data from HMRC has been uploaded and teams have been requested to match this data.

Additional Updates from Quarter Two

- 3.6 The majority of 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 Work is well underway in the preparation of the draft Internal Audit Plan for 2024/25. Information has been requested from senior management to assist us and we intend to prepare an initial draft for consideration by the relevant Department Management Teams (DMT) in December 2023. We have also engaged with the Audit and Scrutiny Committee as part of this process and have been able to include one of the suggestions based on ‘risk’ and corporate alignment into the draft plan.
- 3.8 A draft Internal Audit Plan for 2024/25 and indicative plans covering 2025/26 and 2026/27 have also been prepared for presentation to the Audit and Risk Committee of the HSCP. We have again, consulted with senior managers of the HSCP in the preparation of this plan and once approved will be in place before the start of the next financial year.
- 3.9 Internal Audit have been liaising with our colleagues in IT where we have been closely monitoring the cyber incident at Comhairle nan Eilean Siar (Western Isles Council) in order to glean any areas for learning or consideration. This incident has had a significant effect on the Western Isles Council including, as reported, unavailability to access their ‘back-up’ data. It also highlight the threats and potential effects such incidents can have on public bodies and will continue to monitor this incident for any learning and/or risk mitigation purposes.

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 no new findings within the quarter that require to be reported.

Table 2: Continuous Monitoring Findings

Auditable Area	Areas Tested	Issues Identified	Management comment / action
		No issues to report	

- 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

National Report	Issued To	Detail	Management response/ Action taken
Adult Mental Health	IJB Chief Officer & Head of Acute and Complex Care	Accessing adult mental health services in Scotland remains slow and complicated for many people. In particular, ethnic minority groups, people living in rural areas and those in poverty all face additional barriers.	Issued to Chief Officer HSCP and Head of Acute and Complex Care on 2 October 2023 Awaiting Response

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.

New HMRC data has been uploaded and released back to us, and teams have been contacted to start matching this data.

Table 4: National Fraud Initiative Progress at 19/11/2023

Operational Area	Total Matches	Recommended/Very High / High/Medium 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	227	0	Blue badge records to DWP data to identify deceased claimant with valid badge.
Housing Waiting list	233	214	206	1	Housing waiting list records to other organisations HBCTR and tenant data to identify undisclosed changes in circs or false info.
Council Tax Reduction	270	149	270	0	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 £
2149	1	2056	0	93	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 22/11/23

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	March 2024
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 Local Government (Scotland) Act 1973 .	In progress	March 2024

- 3.16 Internal Audit scorecard data provided below 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

Internal Audit Team Scorecard 2023– 24 – FQ2 23/24 (as at September 2023)			
BO115 We Are Efficient And Cost Effective			
Internal Audit Level of Satisfaction	Actual	91%	G ↓
	Target	80%	
Review of Strategic Risk register	Status	Complete	G →
	Target	Complete	
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

19 December 2023

ARGYLL AND BUTE COUNCIL**AUDIT AND SCRUTINY COMMITTEE****FINANCIAL SERVICES****19 December 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 September 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 September 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/evidence required from the service to inform this follow up.

Table 1 - Actions Due by 30 September 2023

Service	Complete	Delayed & Rescheduled	Evidence Required	Total
INTERNAL AUDIT				
DH – Commercial Services	0	1	0	1
DH – Legal & Regulatory Support	2	0	0	2
KF – Customer Support Services	3	3	0	6
KF – Development & Economic Growth	1	2	0	3
KF – Financial Services	2	4	0	6
KF – Roads & Infrastructure Services	2	3	0	5
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	2	1	3
H&SCP (IJB) – Finance & Transformation	0	0	1	1
H&SCP (IJB) – Strategic Planning & Performance	1	0	0	1
H&SCP (SW) – Adult Services (Mental Health Learning Disability, Addictions & Lifelong Conditions)	2	5	0	7
H&SCP (SW) – Finance & Transformation	0	2	0	2
EXTERNAL AUDIT				
Nil				
TOTAL	13	22	2	37

Table 2 - Actions due after 30 September 2023

Service	Complete	On Course	Delayed & Rescheduled	Evidence required	Total
INTERNAL AUDIT					
DH – Commercial Services	0	2	0	0	2
DH – Legal & Regulatory Support	1	5	0	0	6
KF – Customer Support Services	1	6	1	0	8
KF – Development & Economic Growth	0	2	1	0	3
KF – Financial Services	4	29	0	0	33
KF – Roads & Infrastructure Services	0	6	0	0	6
H&SCP (IJB) – Adult Services (Older Adults & Community Hospitals)	0	0	0	1	1
H&SCP (IJB) – Finance & Transformation	1	2	0	0	3
H&SCP (IJB) – Strategic Planning & Performance	0	2	0	0	2
EXTERNAL AUDIT					
Nil					
TOTAL	7	54	2	1	64

4.0 CONCLUSION

4.1 Satisfactory 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	Risk –None
5.7	Customer Service – None
5.8	Climate Change - None

Paul MacAskill
Chief Internal Auditor
19 December 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 Delayed & Rescheduled/Evidence Required

Action Plan Points Due by 30 September 2023

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
VFM	<p>COMMERCIAL SERVICES Climate Change Act</p> <p>4. Emissions Targets The Council has the ambition of becoming the UK's first net zero region and has set targets for achieving net zero emissions. The targets have been published within the Decarbonisation Plan, however only the overarching target to achieve net zero by 2045 is displayed on the Council's website.</p>	Develop and issue communications related to regional net zero ambition as Community Planning Partnership Plans confirmed.	30/07/2023 30/09/2023 31 Dec 2023	<p>Jointly appointed Community Planning Partnership post holder now appointed and commences end of October 2023. Now that post holder is in place they will action and bring forward communication plan as specified before the end of the year.</p> <p>Delayed and Rescheduled</p>	Senior Communication Officer Communication Officer for Climate Change Board Head of Commercial Services
LOW	<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>	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.	31/07/2023 30/09/2023 31 Dec 2023	<p>Avoidable contacts review now formally incorporated into Customer Service Strategy Action Plan. The CS Strategy and Plan goes out to customer consultation in November 2023.</p> <p>Delayed and Rescheduled</p>	Customer Engagement Manager
LOW	<p>CUSTOMER SUPPORT SERVICES Equality and Socio-Economic Impact Assessment</p> <p>3. Overview of EqSEIA There is no oversight at a central level to ensure that budget papers, policy documents or strategy changes or any other</p>	Proposal brought to DMTs/SMT on options for an oversight process.	30/09/2023 30 Oct 2023	<p>Paper will be circulated to DMT in October.</p> <p>Delayed and Rescheduled</p>	Head of Customer Support Services

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
documents that an EqSEIA is attached where required.				
<p>CUSTOMER SUPPORT SERVICES Equality and Socio-Economic Impact Assessment</p> <p>5. Reporting The Fairer Scotland Duty, Part 1 of the Equality Act 2010 places a legal responsibility on the Council to pay due regard to how they can reduce inequalities of outcome, caused by socio-economic disadvantage, when making strategic decisions. We are required to publish a written assessment showing how we have done this. In addition, the Council are also required to report annually information about the islands communities' impact assessments that have been completed. This has not been completed in the last reporting year.</p>	A reporting timetable will be developed and implemented to ensure all required assessments and reports are completed.	30/09/2023 30 Oct 2023	Proposals contained within report which will be circulated to DMT in October. Delayed and Rescheduled	Head of Customer Support Services
<p>DEVELOPMENT & 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.</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	30/06/2023 01/08/2023 31 Dec 2023	Work to compare our own Access reports against the IDOX performance reports is nearing completion with 6 of the 7 complete. Minor differences have been collated and will be discussed with IDOX. Meantime, the service continues to use its own access report to provide robust, accurate performance and service management data. Delayed and Rescheduled	Building Standards Data Systems Technician

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>DEVELOPMENT & ECONOMIC GROWTH Private Sector Housing Grants & Adaptions</p> <p>3. Procedure Notes and Shared Documents While the vast majority of requirements are included there would be benefit to updating these to reflect current working practices, which have evolved due to hybrid working arrangements and the digitalisation of records. Consideration should be given to creating a checklist to ensure consistent application of processes.</p> <p style="text-align: center;">LOW</p>	<p>Procedures and documents will be reviewed and updated. Checklists to be drawn up and introduced when updating the procedures</p>	<p>31/03/2023 30/09/2023 31 Mar 2024</p>	<p>Due to ongoing staff shortages within HSCP and Care and Repair the meeting has been rearranged for 25/10/23. Work is ongoing updating internal procedures, linking in to the action point regarding the update to the Scheme of Assistance which is currently underway. The revised completion date has been set as 31/03/24 to align with the proposed update to the Scheme of Assistance.</p> <p>Delayed and Rescheduled</p>	<p>Team Lead - Housing operations</p>
<p>FINANCIAL SERVICES FIXED ASSET REGISTER (AIRS) 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> <p style="text-align: center;">MEDIUM</p>	<p>Work with Property Services and Fleet to ensure systems record the same assets and refer to references on other systems.</p>	<p>31/12/2022 31/03/2023 30/06/2023 30/09/2023 30 Nov 2023</p>	<p>The capital accountant is planning to complete the reference matching and update by the end of October. The deadline for this action will need to be extended by a further month.</p> <p>Delayed and Rescheduled</p>	<p>Accountant - Capital</p>
<p>FINANCIAL SERVICES FOLLOWING THE 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.</p> <p style="text-align: center;">HIGH</p>	<p>Following the Public Pound guidance will be drafted to provide a consistent approach to managing the award of external funds.</p>	<p>30/06/2020 31/12/2020 30/06/2021 31/12/2021 30/09/2022 31/12/2022 31/03/2023 30/06/2023 30/09/2023 31 Dec 2023</p>	<p>The Asset Management Strategy was presented to the P+R Committee on 10/08/2023. The Committee agreed to recommend the strategy for approval by the Council - this final phase has still to be completed so this action will need to be extended again to allow time for the governance</p>	<p>Head of Financial Services</p>

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>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>process to be completed and officers to complete the remaining work.</p> <p>Delayed and Rescheduled</p>	
<p>FINANCIAL SERVICES MANAGEMENT OF DEBT/DEBT RECOVERY</p> <p>18. Finding: Management information, detailing outstanding invoices, should be provided on a monthly basis to a Single Point of Contact in each Service. This is not happening, currently only those Services who request the information are being sent the reports. Recommendation: Reports should be provided to all Services.</p>	<p>This working group review of Sundry Debt will include the key issue of reporting, this aspect of the process will be vastly improved in the future. A suite of reports will be developed, the identification departmental debt champions reinstated and quarterly meetings setup for all relevant stakeholders.</p>	<p>30/09/2023 31 Mar 2024</p>	<p>There will be a delay associated with action 18, we have not got to that stage yet in our process review and I anticipate 31 March 2024 being a more realistic completion date now.</p> <p>Delayed and Rescheduled</p>	<p>Revenues and Benefits Manager</p>
<p>FINANCIAL SERVICES Payroll Processes</p> <p>1. Workflow There is no overall workflow outlining the processes from recruitment to payroll, highlighting roles and responsibilities between managers within the services, HR&OD and Payroll staff</p>	<p>Prepare a detailed process flow diagram which illustrates the end to-end process and clearly articulates the roles and responsibilities for each step in the process.</p>	<p>30/09/2023 31 Dec 2023</p>	<p>The data gathering process for the current processes has been completed and compiled in Excel. A request has been submitted to ICT for Visio licenses for the two staff involved in the review to enable them to convert the Excel data to process diagrams. ICT will be</p>	<p>Finance Manager – Departmental Support and HR Manager – Operations</p>

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer	
			followed up on the outstanding license request. Delayed and Rescheduled		
LOW	<p>ROADS & 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>	The key officer will ensure that all drivers hold and use tachograph cards to move away from the paper book records.	31/12/2020 31/03/2021 30/06/2021 31/03/2022 30/06/2022 31/08/2022 31/08/2022 31/03/2023 31/05/2023 31/08/2023 31/12/2023 31 Mar 2024	This recommendation is partially implemented - The service user in Helensburgh is currently using the digital tachograph system. The Fleet team are evaluating the use of the system at the end of October 2023. The use of the digital tachograph will be rolled out in Dunoon and area by area until the entire local authority area operates with the system. In terms of incremental rollout across the Council this should be completed by March 2024. Delayed and Rescheduled	Procurement/Technical Officer
VFM	<p>ROADS & 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"> · a more centralised approach to the administration and booking of pool cars · better promotion of the use of pool cars · providing greater visibility of bookings and destinations to encourage pool car sharing 	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.	30/09/2020 31/12/2020 30/06/2021 31/12/2021 30/04/2022 29/07/2022 30/09/2022 31/12/2022 30/04/2023 31/08/2023 31 Dec 2023	The required system changes to the pool car module have been made through Tranman and final data checks within the new system are being undertaken by Fleet services. Once complete, the customer service team and IT will be contacted for the changeover from the use of the Stopford system to Tranman for pool car bookings. The expected timeframe for this changeover is 4 weeks. Delayed and Rescheduled	Procurement/Technical Officer

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<ul style="list-style-type: none"> · implementing or developing a pool car booking system · identifying ways of transferring the balance of pool car usage from shorter journeys to longer ones 				
<p>ROADS & INFRASTRUCTURE SERVICES WARDEN SERVICES 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 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>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>30/09/2022 30/12/2022 30/06/2023 30/09/2023 31/10/2023 31 Mar 2024</p>	<p>Letters remain in draft form, Operations Manager to discuss with Head of Service. Alterations made through sensitivity of medical needs.</p> <p>Delayed and Rescheduled</p>	<p>Operations Manager, Roads & Infrastructure Services</p>

HIGH

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>HIGH</p> <p>ADULT SERVICES (OLDER ADULTS & COMMUNITY HOSPITALS) HSCP - CARE PROGRAMME APPROACH 1. CPA Procedures</p> <p>There are no agreed CPA written procedures, including client assessment processes, to ensure a consistent approach to CPA service provision across the HSCP.</p>	<p>Processes and procedures will be developed across Argyll & Bute to improve consistency and ensure service provision is appropriate across the region.</p> <p>This is subject to the recruitment of key posts within the service which are currently vacant.</p>	<p>30/06/2022 31/12/2022 28/02/2023 30 Sep 2023</p>	<p>CPA procedures and guidance has been completed. Service running well. Copy of CPA guidance provided. Approval of procedures awaited.</p> <p>Evidence Required</p>	<p>Consultant Nurse</p>
<p>HIGH</p> <p>ADULT SERVICES (OLDER ADULTS & COMMUNITY HOSPITALS) HSCP - CARE PROGRAMME APPROACH 3. Client Records</p> <p>There is no consistent agreed process for maintaining client records, including the recording and sharing of information.</p>	<p>HSCP expect to transition to new Eclipse system. Implementation of the new system and associated processes and procedures will address this recommendation and the Data Officer will be involved in the development of processes and procedures.</p>	<p>30/06/2022 30/09/2022 31/03/2023 30/06/2023 30/09/2023 31 Dec 2023</p>	<p>Eclipse has now been fully implemented as the replacement for the Care First. The Eclipse team continue to work through a number of service issues as part of the implementation process. The recommendations relating to the CPA will be fully implemented by end November.</p> <p>Delayed and Rescheduled</p>	<p>Service Manager/ Eclipse Project Manager</p>
<p>MEDIUM</p> <p>ADULT SERVICES (OLDER ADULTS & COMMUNITY HOSPITALS) HSCP - CARE PROGRAMME APPROACH 4. Carefirst</p> <p>Carefirst does not have a specific identifier category for clients on the CPA programme. Carefirst will be replaced by the system Eclipse system in June 2022.</p>	<p>Service is moving to Eclipse on June 2022, an identifier category will be included.</p>	<p>30/06/2022 30/09/2022 31/03/2023 30/09/2023 31 Dec 2023</p>	<p>Eclipse has now been fully implemented as the replacement for the Care First. The Eclipse team continue to work through a number of service issues as part of the implementation process. The recommendations relating to the CPA will be fully implemented by end November.</p> <p>Delayed and Rescheduled</p>	<p>Service Manager/ Eclipse Project Manager</p>
<p>LOW</p> <p>FINANCE/TRANSFORMATION H&SCP - Complaints Handling</p> <p>3. Training</p>	<p>Complaints Handling Training will be incorporated into staff training processes</p>	<p>30/09/2022 30/11/2022 30/06/2023 30 Sep 2023</p>	<p>A copy of each months sampling is kept within the Financial Services drive along with any emails that have been sent to</p>	<p>Chief Nurse-NHS Highland</p>

Service, Report, Plan no. & Finding		Agreed Action	Dates	Comment	Responsible Officer
	Training should be provided in the complaints handling procedures for the IJB			query this. Responses to the emails are also embedded onto the months sampling spreadsheet. Procedures notes are available and are also filed in the drive. Approval of procedures awaited. Evidence Required	
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO) Client Funds 2. Detail restricted.	Detail restricted	30/06/2023 31/08/2023 31 Oct 2023	Detail restricted Delayed and Rescheduled	SW Admin Manager
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO) Client Funds 3. Detail restricted.	Detail restricted	31/03/2023 30/06/2023 31/08/2023 31 Oct 2023	Detail restricted Delayed and Rescheduled	Finance Manager Departmental Support
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO) Client Funds 4. Detail restricted.	Detail restricted	31/03/2023 30/06/2023 31/08/2023 31 Oct 2023	Detail restricted Delayed and Rescheduled	SW Admin Manager
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO) Client Funds 6. Detail restricted.	Detail restricted	30/06/2023 31/08/2023 31 Dec 2023	Detail restricted Delayed and Rescheduled	SW Admin Manager
HIGH	ADULT SERVICES (MENTAL HEALTH LEARNING DISABILITY, ADDICTIONS & LIFELONG CONDITIONS/CSWO)	Detail restricted	31/03/2023 30/06/2023	Detail restricted Delayed and Rescheduled	Finance Manager Departmental Support

Service, Report, Plan no. & Finding	Agreed Action	Dates	Comment	Responsible Officer
<p>Client Funds 8. Detail restricted.</p>		<p>31/08/2023 31 Oct 2023</p>		
<p>H&SCP - 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>	<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>	<p>30/06/2023 30/09/2023 31 Mar 2024</p>	<p>Ongoing work re sufficient engagement and information being provided to CSC Team. This still requires to be fully reviewed.</p> <p>Delayed and Rescheduled</p>	<p>Business Improvement Manager</p>
<p>H&SCP - 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 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.</p>	<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 contacts and enquiries via the HSCP Golden Number.</p>	<p>30/06/2023 30/09/2023 31 Mar 2024</p>	<p>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 appropriately. This still requires to be fully reviewed.</p> <p>Delayed and Rescheduled</p>	<p>Business Improvement Manager</p>

Action Plan Points Due After 30 September 2023

LOW	<p>CUSTOMER SUPPORT SERVICES Customer Service Centre</p> <p>4. The Customer Service Standard Charter The Charter does not reflect all the channels now available to customers to raise initial enquiries. The Charter is currently being reviewed based on consultation with the public after the pandemic and will be updated to reflect the results and to take account of other key Council Strategies including the Digital Strategy and Customer Service Strategy. to be updated to reflect the updated performance standards</p>	<p>Provided by key officer 1. CET will consult customers on Charter Standards as part of the survey informing the new Customer Service Strategy. 2. CET will include proposals for a revised Customer Service Charter in the Customer Service Strategy to be approved by ELT and SMT.</p>	<p>31/10/2023 31 Dec 2023</p>	<p>New draft Customer Service Strategy including an updated Customer Charter (now called a Customer Service Compact) is out for internal consultation before being issued for Public input.</p> <p>Delayed and Rescheduled</p>	<p>Customer Engagement Manager</p>
LOW	<p>DEVELOPMENT & ECONOMIC GROWTH Private Sector Housing Grants & Adaptions</p> <p>2. The Scheme of Assistance The Councils Scheme of Assistance (SoA) which was introduced under the duties and powers set out in the Housing (Scotland) Act 2006, and sets out the strategy of support for owners to address properties which are Below Tolerable Standard (BTS) and in disrepair does not contain up to date information and should be updated after the outcome of the national policy review.</p>	<p>As per Local Housing Strategy 2022-2027 Action Plan: The Scheme of Assistance, will be revised in 2023, after the outcome of national policy review on adaptions.</p>	<p>31/12/2023 31 Mar 2024</p>	<p>Housing and HSCP meeting held to discuss proposed changes to Scheme of Assistance. Working is ongoing towards preparing a draft update of Scheme of Assistance. Further meetings to be arranged as update progresses Revised Completion date has been set as 31/03/24 to fully review and consider the proposed revisions to the Scheme of Assistance.</p> <p>Delayed and Rescheduled</p>	<p>Team Lead - Housing operations</p>
HIGH	<p>ADULT SERVICES (OLDER ADULTS & COMMUNITY HOSPITALS) HSCP - CARE PROGRAMME APPROACH</p> <p>2. CPA Training There is no programme of CPA training available to relevant HSCP staff to ensure a consistent approach to CPA service provision across the HSCP.</p>	<p>A training programme will be developed once key service staff are recruited.</p>	<p>30/09/2022 28/02/2023 31 Dec 2023</p>	<p>Completed - CPA staff have been recruited and rolling out training, regular input to staff who are engaged in CPA, staff forums and bespoke input/training available to all HSCP staff. CPA Powerpoint provided. Approval of programme awaited.</p>	<p>Service Manager</p>

			Evidence Required	
--	--	--	--------------------------	--

ARGYLL AND BUTE COUNCIL

AUDIT AND SCRUTINY COMMITTEE

FINANCIAL SERVICES

19 DECEMBER 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
Fleet - Hire of Vehicles	Reasonable	0	0	1	4
Compliance Review	Substantial	0	5	4	0
Planning	Substantial	0	1	3	0
Pupil Registration	High	0	0	3	1
Oban Airport	High	0	0	0	0
Risk Management (HSCP)	Reasonable	0	1	3	0
Financial Management Arrangements (HSCP)	Substantial	0	0	1	0
Queens Hall & Library (LiveArgyll)	High	0	0	0	0
Riverside Leisure Centre (LiveArgyll)	High	0	0	0	0
Helensburgh Leisure Centre (LiveArgyll)	High	0	0	0	0
Helensburgh Library (LiveArgyll)	High	0	0	0	0
Oban Library (LiveArgyll)	High	0	0	0	0
Rothsay Leisure Pool (LiveArgyll),	Substantial	0	0	0	0
Rothsay Moat Community Education Centre (LiveArgyll)	Substantial	0	0	0	0
Aqualibrium & Library (LiveArgyll)	Substantial	0	0	0	0
Campbeltown Museum (LiveArgyll)	Substantial	0	0	0	0
Victoria Halls (Helensburgh) (LiveArgyll)	Substantial	0	0	0	0
Corran Halls (LiveArgyll)	Substantial	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:

Planning: Our overall audit opinion for this audit is that we can take a substantial level of assurance. This means that 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. All relevant Planning legislation, guidance and circulars are made available to staff and their roles, responsibilities and workflow processes are aligned to these legislative requirements. There is a customer charter in place and the service has achieved Customer Service Excellence (CSE) accreditation in 2019 and 2021. The Council's website contains an extensive range of information and guidance for the public to assist them submit an application. There is good networking and partnership arrangements in place to share information and discuss common themes. Planning do not currently have in place a training schedule for 2023/24 for planning officers which would support continuous improvement and development, together with a need to implement procedural document covering all aspects of the service to improve resilience. In addition, the need to review the current customer charter and re-introduce customer user forums.

Fleet - Hire of Vehicles: Our overall audit opinion for this audit is that we can take a reasonable level of assurance. This means that 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. The guidance/procedural document requires to be updated to ensure it reflects current practice. Checks that items are not already available for use within the service should be evidenced on the external hire authorisation document. Mechanisms for evaluating financial options such as operating lease or outright purchase should be considered for hires substantially over their expected return date. Reporting on reasons where hires substantially exceed their expected return date should be implemented. Monthly reconciliations are carried out to ensure that all hires captured on Tranman are properly recorded in the financial ledger.

Compliance Review – Period Products: Our overall audit opinion for this audit is that we can take a substantial level of assurance. This means that 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. The Council has a Statement on Exercise of Functions (the statement) which takes account of the public consultations. The [period product provision page](#) on the Council website is not up to date, it does not set out the legislative requirements nor contain a standalone copy of the Statement. Funding for the initial set up and roll out of access to free period products has been distributed annually to Councils. The Scottish Government has a bid process for Council's to apply for additional

monies where the current allocation can be evidenced to be insufficient. Transactions for 2022- 23 should be reviewed to ensure that all costs are included. Period products are easily available in Council establishments. The My Tribe brand has been successfully launched to promote and act as signage for the period product provision across Argyll and Bute. This has a supporting website and an app which have a map of locations where products are freely available. The My Tribe School Champion role has been introduced to raise awareness of free provision and issues. Arrangements are in place to maintain stock levels, however, a plan to carry out spot checks on locations has not yet been developed. There is a lack of written procedures in place. A public consultation was underway to evaluate how the Council have implemented the free period products initiative, *My Tribe*, across the communities. There would be benefit to engaging internally with other services and staff involved in the various processes. Limited evidence of monitoring and evaluation was provided during the time of the review so we cannot provide assurance on this area. There would be benefit in reviewing the Council's current Statement to ensure it reflects the transition from a 'start up' phase to 'steady state'.

Pupil Registration: 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. Education Management Circulars (EMC) set out the arrangements to register children for school. These are currently being revised to reflect legislative changes effective from August 2023 which provides access to an additional year of ELC for eligible children, but have not been updated since 2018 and do not reflect the current digitalised working practices. The Council widely promotes and publicises the arrangements for the school registration process. Information documents and standard letter/email templates, provided to parents, carers, schools and ELC establishments should be reviewed to ensure they reflect current legislation, terminology and working practices. Parents and carers are able to register children for school, in an easy and accessible manner, without barriers. Staff have written procedure notes and have held lessons learned meetings but due to workload, these have not been updated. The functionality of Oracle CRM as a records management system, is not being fully utilised. Expanding the use of Oracle CRM throughout the pupil registration and placing request processes could further digitalise and streamline processes and provide a more simplified audit trail. Testing confirmed that children have been registered at the school requested. The Council in its Education and Customer Support Services have appropriate logical access and cyber security processes and controls to ensure that personal sensitive records maintained on the Council's network are appropriately protected during the pupil registration process.

Oban Airport: 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 audit covered 5 of the 22 operating instructions within the aerodrome operating manual and all were found to be satisfactory. The Manual is updated on an annual basis and no audit issues were raised.

Risk Management (HSCP): Our overall audit opinion for this audit is that we can take a reasonable level of assurance. This means that 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. Risk Management Strategy and Risk Management Process documents have been prepared and were found to include all aspects of risk management, the Strategic Risk Register is actively managed and risks have been timeously evaluated and mitigated against and the Strategic Risk Register is regularly monitored by appropriate committees with a detailed commentary of all risks classified as “very high” being provided by the Chief Officer. We identified areas of improvement such as Operational Risk Registers should be updated and formally agreed by the appropriate committees, boards or senior management teams, version control should be included within both the Risk Management Strategy and Risk Management Process documents and a minimum review period for both documents should be agreed, outstanding audit actions since June 2021 on training should be completed and risk management documents should be available on the HSCP intranet and/or other portal for ease of access. (For information only)

Financial Management Arrangements (HSCP): Our overall audit opinion for this audit is that we can take a substantial level of assurance. This means that 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. In terms of strengths, we identified, strategic financial management arrangements are in place which are a combination of individual processes and procedures within the NHS and within Argyll & Bute Council to inform the processes and reporting within the Health and Social Care Partnership (HSCP)/Integrated Joint Board (IJB), the NHS and the Council have their own systems and processes in place for financial management and reporting within each organisation, these are understood and working well in terms of requirements, scheduling and presentation of information, reports are prepared on a regular basis by the Head of Finance and Transformation, financial management reports are presented to the Finance and Policy Committee of the HSCP and the IJB, together with the Argyll & Bute Council Savings Review Group meetings take place for each of the services within Social Work. Representatives from the HSCP, the NHS, management, finance and Social Work attend these meetings, allowing each budget holder to discuss progress against savings on a rolling basis. One minor area for improvement related to ensure business continuity, consideration should be given to producing a set of procedures setting out processes and timeframes for the submission of the various financial management reports. (For information only)

LiveArgyll – Queens Hall & Library, Riverside Leisure Centre, Helensburgh Leisure Centre, Helensburgh Library, Oban Library: These audits have all been provided with 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)

LiveArgyll – Rothesay Leisure Pool, Rothesay Moat Community Education Centre, Aqualibrium & Campbeltown Library, Campbeltown Museum, Corran Halls, Victoria Halls (Helensburgh): These audits have all been provided a substantial level of assurance. This means that 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 or residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale. 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
19 December 2023**

For further information contact:

Paul Macaskill, Chief Internal Auditor

Tel: 01546 604108

Email: paul.macaskill@argyll-bute.gov.uk

APPENDICES

1. Fleet - Hire of Vehicles
2. Compliance Review
3. Planning

4. Pupil Registration
5. Oban Airport
6. Risk Management (HSCP)
7. Financial Management Arrangements (HSCP)
8. Queens Hall & Library (LiveArgyll)
9. Riverside Leisure Centre (LiveArgyll)
10. Helensburgh Leisure Centre (LiveArgyll)
11. Helensburgh Library (LiveArgyll)
12. Aqualibrium & Library (LiveArgyll)
13. Oban Library (LiveArgyll)
14. Rothesay Leisure Pool (LiveArgyll),
15. Rothesay Moat Community Education Centre (LiveArgyll)
16. Campbeltown Museum (LiveArgyll)
17. Victoria Halls (Helensburgh) (LiveArgyll)
18. Corran Halls (LiveArgyll)

Argyll and Bute Council
Internal Audit Report
October 2023
Final

Fleet Management
Hire of Vehicles

Audit Opinion: Reasonable

	High	Medium	Low	VFM
Number of Findings	0	0	2	3

Contents

1. Executive Summary	3
Introduction	3
Background	3
Scope	3
Risks	4
Audit Opinion	4
Recommendations	4
2. Objectives and Summary Assessment	4
3. Detailed Findings	5
Appendix 1 – Action Plan	9
Appendix 2 – Audit Opinion	12

Contact Details

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

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 hire of vehicles.
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. A review of Fleet Management – Hire of Vehicles has been planned as part of the 2023/24 Internal Audit programme.
5. Arrangements for all vehicles and plant hired to the Council are made via the internal hire desk. The Council owns or leases approximately 600 fleet assets and supplements this by hiring a variety of vehicles ranging from cars to specialist trucks. The total value of external hires for the financial year ending 31st March 2023 was £5.6m against a budget of £4.8m. A number of these hires are attributed to an increased capital programme which has required additional items necessary for operational delivery.
6. The volume of fleet vehicles, plant and equipment owned by the Council has reduced due to lack of capital to replace items that are no longer viable to maintain, therefore spot-hire is used to support front line service operations. The current financial pressures on departments necessitates that all hires must be absolutely necessary and not be used as a solution to inadequate resource planning.
7. The Council has in place a framework arrangement with Scotland excel who negotiate procurement contracts with vehicle/plant hire suppliers.

Scope

8. The scope of the audit was to review the arrangements for the authorisation and use of hire vehicles, establishing whether best value is achieved as outlined in the Terms of Reference agreed with the Fleet performance Manager Services on 10th July 2023.

Risks

9. The risks considered throughout the audit were:
 - Audit Risk 1: There is no guidance document in place for external hire vehicles
 - Audit Risk 2: External hires are not authorised
 - Audit Risk 3: Best value is not achieved
 - Audit Risk 4: Appropriate arrangements are not in place for performance monitoring and reporting

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 2 to this report.
11. Our overall audit opinion for this audit is that we can take a reasonable level of assurance. This means that 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.

Recommendations

12. We have highlighted two low priority and three value for money recommendations where we believe there is scope to strengthen the control and governance environment. These are summarised below:
 - Hire Desk Policy document to be updated and agreed to ensure the Policy reflects current practice.
 - Contractual arrangements should be recorded for all hires in the Tranman Fleet hire system.
 - Authorisation to hire document should contain evidence that the service has checked and confirmed that suitable fleet items under their control are not already available prior to hire request.
 - Reporting arrangements should be introduced to provide explanations where hired items exceed an agreed return date.
 - Mechanisms for evaluating financial options such as operating lease or outright purchase should be considered for hires substantially over their return date.
13. 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

14. 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

	Control Objective	Link to Risk	Assessment	Summary Conclusion
CO1	There is appropriate arrangements/guidance in place for external hires	Audit Risk 1	Reasonable	Fleet services have in place a Hire Desk Policy that outlines guidance/procedures that should be followed in regard to hire of vehicles/plant. The document was last reviewed in 2010 and should therefore be updated to ensure it reflects current practice.
CO2	All external hires are properly authorised and best value is achieved	Audit Risk 2 Audit Risk 3	Reasonable	External hires have been properly authorised prior to hire. Checks that items are not already available for use within the service should be evidenced on authorisation document. Where appropriate, hires are contracted for using the Scotland Excel contractual terms and conditions. Mechanisms for evaluating financial options such as operating lease or outright purchase should be considered for hires substantially over their expected return date.
CO3	Appropriate arrangements are in place for performance monitoring and reporting	Audit Risk 4	Substantial	Reporting on reasons where hires substantially exceed their expected return date should be implemented. Monthly reconciliations are carried out to ensure that all hires captured on Tranman are properly recorded in the financial ledger.

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

3. Detailed Findings

There is appropriate arrangements/guidance in place for external hires

16. Fleet services have in place a Hire Desk Policy that outlines guidance/procedures that should be followed in regard to hire of vehicles/plant. The Policy outlines recommendations such as :

- only authorised personnel can request the hire
- departments should ensure that the item requested for hire isn't already available within the organisation

17. The Hire Desk Policy was last reviewed in 2010. The current Policy should be reviewed and agreed to ensure it reflects current arrangements.

Action Plan 1

All external hires are properly authorised and best value is achieved

18. All external hires are initiated via an authorisation form signed by the authorised manager. The largest percentage of hires originate from Roads and Infrastructure services i.e. accounting for approximately 95% of all hires.

19. A desktop exercise was carried on a sample of 30 hires chosen at random to ensure that:

- all hires have been properly authorised
- prior to initiating the hire, services establish whether the required item is already under their control and available to use (as required in the current Policy document).

All hires had been properly authorised prior to hire, however, there was no evidence that services had established if the item required was already under their control and available to carry out the work required as recommended in the Hire Desk Policy. Consideration should be given to amending the hire authorisation document to include a section that confirms the necessary checks have been carried out.

Action Plan 3

20. Once approved, external hires are initially captured on the Tranman Fleet Management System. The system captures a range of data concerning the hire including:

- contract reference
- description of item hired
- start of hire date
- expected length of hire in days
- date when hire actually ended
- cost centre
- supplier name
- responsible person within Council
- cost of hire
- contract details e.g. Scotland excel

21. At the time of the review, there were 124 ongoing hires recorded on Tranman, each with a start date and expected return date recorded. A review of these ongoing hires noted that 101 are over their expected return date. Of the 101:

- 30 were less than 500 days over
- 42 were between 500 and 1000 days over
- 29 were 1000 days or greater over

There is currently no information available that explains the reasons why external hires are substantially over their expected return date.

Action Plan 4

22. It is a requirement under the International Financial Reporting Standards (IFRS) that from 2024 all items on hire over 365 days must be transferred to the balance sheet and depreciated over their useful life. A review of all ongoing hires currently over 365 days was carried out and those items are summarised below:

Year initially hired	Example of items hired	Total ongoing hire cost to Council
2013	2 Telehandlers	£207,767
2014	Excavators	£262,549
2015	Excavator/Lorry	£419,462
2016	Small Excavator	£86,345
2017	None	£0
2018	5 Tippers>3,500 kg	£217,760
2019	6 Tippers> 3,500kg	£161,168
2020	Welfare Vans	£480,930
2021	Panel Vans<=3,000kg, 7 Tippers>3,500kg, 2 Telehandlers	£217,596
2022	Panel Van, Tipper, Sweeper	£47,914
Total cost to the Council		£2,101,491

There is currently no mechanism that triggers an exercise where Financial Services considers whether cheaper long term options are available such as an operating lease or to purchase the item outright.

Action Plan 5

23. The Council participate in the Scotland Excel Fleet Hire Framework agreement for vehicle and plant hire. The framework covers a complete range of vehicles and plant which meet the council's hiring needs and where possible the hire desk will use suppliers who are signed up to this Framework. The benefits are for example :

- agreed hire rates for a wide range of plant and equipment used by the Council such as refuse collection vehicles, Gritters, plant excavation and sweepers
- Scotland Excel terms and conditions (T&C's)
- added value benefits agreed with individual suppliers

24. All hires taking place over the last 18 months were reviewed to identify what percentage used the Scotland Excel Framework, the information provided shows that approximately 64% by value of all hires take place utilising this Framework. In cases where the Framework was not applied, discussions with management confirmed that these cases arose where the local supplier was not signed up to the Framework and best value would not be achieved by sourcing elsewhere. In these instances the general Council

terms and conditions are applicable. It was noted a small number of hires on Tranman did not indicate which contractual arrangement had been applied to a particular hire.

Action Plan 2

Appropriate arrangements are in place for performance monitoring and reporting

25. All relevant departments are sent a list of ongoing hires and it is the responsibility of the service to review the list and advise the internal hire desk of any item that should be taken off hire. Internal audit confirmed that whilst departments are sent a list of ongoing hires there is no reporting arrangement in place for departments to explain why hires exceed expected return dates, e.g. hires exceeding 500 days as detailed in paragraph 21 above.

Action Plan 4

26. Hire of vehicles, plant and equipment for roads contracts is charged directly from Tranman to the specific contract via the TOTAL Costing System (as well as the financial ledger). Where items are unused but still on hire for roads contracts, the downtime is charged directly to an overhead account. In the financial year 2022/23 roads contracts were charged £2.3m in fleet hire charges, £100k of this related to time where the hire was not utilised directly against roads contracts and was therefore charged to an overhead account. This relates to an efficiency of 95.7%.
27. External hires are initially recorded within Tranman, from where a weekly feeder file is generated and electronically transferred to the general ledger. Monthly reconciliations take place to ensure that all hire costs are properly reflected in the financial ledger. Internal audit confirmed that the monthly reconciliation is properly carried out.

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Low	1	<p>Hire Desk Policy</p> <p>The Hire Desk Policy was last reviewed in 2010. The current Policy should be reviewed and agreed to ensure it reflects current arrangements.</p>	Current practices may no longer be aligned to the content of the agreed Hire Desk Policy.	Fleet Services confirm that the Policy document will be reviewed and updated where appropriate.	Performance Manager, Fleet , Roads and Infrastructure Services 31 st December 2023
Low	2	<p>Contractual arrangements</p> <p>A number of hired items on Tranman did not indicate which contractual arrangement had been applied to the hire.</p>	Failure to note which contractual terms and conditions apply to a hire may lead to best value not being achieved	Going forward all hires will reflect the contractual arrangements agreed.	Performance Manager, Fleet , Roads and Infrastructure Services 31 st December 2023
VFM	3	<p>Checking of availability of items within Council prior to externally hiring.</p> <p>There was no evidence that services had established that an item already under their control was available within the Council prior to hiring. Consideration should be given to amending the hire authorisation document to include a section that confirms this check has been carried out.</p>	Failure to check the availability of items/vehicles within the council prior to externally hiring may lead to best value not being achieved.	Fleet Services will amend the document and advise relevant departments of the change.	Performance Manager, Fleet , Roads and Infrastructure Services 31 st December 2023
VFM	4	<p>External hires exceeding their expected return date</p> <p>Of the 124 current ongoing hires, 101 have exceeded their expected return, 29 items were over the return date by more than 1000 days. There is no document available that explains the reasons why these items have substantially exceeded their expected return date.</p>	Failure to report on why hires exceed their expected return date may lead to best value not being achieved	Roads and infrastructure services are currently under a review of all services and the recommendation will be assessed as part of the review.	Operations Manager, Roads and Infrastructure Services 31 st March 2024

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
VFM	5	<p>Evaluating whether long term hires should be leased or purchased outright</p> <p>There is currently no mechanism that triggers an exercise where Financial Services considers whether cheaper long term finance options are available such as an operating lease or for the Council to purchase an item outright.</p>	<p>In cases of long term hires failure to assess possible cheaper financial hire arrangements may lead to best value not being achieved.</p>	<p>Roads and infrastructure services are currently under a review of all services and the recommendation will be assessed as part of the review.</p>	<p>Principal Accountant, Roads and Infrastructure Services</p> <p>31st March 2024</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
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 2 – Audit Opinion

Level of Assurance	Definition
High	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.
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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.

Argyll and Bute Council
Internal Audit Report
November 2023
FINAL

Compliance Review
(Period Products)

Audit Opinion: Substantial

	High	Medium	Low	VFM
Number of Findings	0	5	4	0

Contents

1. Executive Summary	3
Introduction	3
Background	3
Scope	3
Risks	3
Audit Opinion	3
Recommendations	4
2. Objectives and Summary Assessment	4
3. Detailed Findings	6
Appendix 1 – Action Plan	10
Appendix 2 – Audit Opinion	13

Contact Details

Internal Auditor: *Annemarie McLean*
Telephone: *01700 501354*
e-mail: *annemarie.mclean@argyll-bute.gov.uk*

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 a compliance review of Period Product provision.
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. In August 2022, Period Products (Free Provision) (Scotland) Act 2021 (the Act) came into force. Building on the existing voluntary provision in education and community settings funded by the Scottish Government since 2018-19, the Act will ensure that everyone in Scotland who menstruates can have reasonably convenient access to period products, free of charge, as and when they are required. This includes visitors to Scotland for the duration of their stay.
5. Section 1 of the Act places a duty on Local Authorities to make period products obtainable free of charge for anyone who needs to use them. Section 2 of the Act places a duty on education providers to make period products obtainable free of charge on their premises for pupils and students during term time. Section 3 of the Act provides for sufficient products be obtainable to meet an individual's needs while they are on the premises.
6. Prior to the Act coming into force, all responsible bodies were required to consult with the public asking how they would like this service to be delivered and to produce a Statement on Exercise of Functions that summarises the arrangements that will be put in place to meet the duty, specifically how they will make products reasonably easy to obtain, respect dignity and offer a reasonable choice of types of period products.

Scope

7. The scope of the audit was to review and assess the arrangements for the provision of period products throughout relevant Council establishments as outlined in the Terms of Reference agreed with the Senior Manager: Catering, Cleaning, Commercial Events and Food Strategy (CCEF) on 17 July 2023.

Risks

8. The risks considered throughout the audit were:
 - **Audit Risk 1:** The Council is not compliant with Period Products (Free Provision) (Scotland) Act 2021
 - **Audit Risk 2:** Failure to ensure appropriate monitoring and reporting arrangements are in place.

Audit Opinion

9. 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.

10. Our overall audit opinion for this audit is that we can take a substantial level of assurance. This means that 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.

Recommendations

11. We have highlighted 5 medium priority recommendations and 4 low priority recommendations where we believe there is scope to strengthen the control and governance environment. These are summarised below:

- The Council's Statement on Exercise of Functions should be published as a standalone document.
- The Council's website should be updated to set out the legislative requirements and provide a copy of the Statement on Exercise of Functions.
- Transactions for 2022-23 should be reviewed to ensure that all costs associated with supporting the Exercise of Functions under the Act, both in schools and in wider communities, are included.
- There should be one master document which details the locations of all the Council establishments in which products are available.
- A procedure for auditing of sites, to ensure products remain available in an equitable way, should be developed.
- As a priority procedure notes should be written for all key tasks, including detailing the monitoring, evaluation and reporting requirements.
- Feedback should be sought from other services and staff involved in the various processes to establish any issues arising and ensure procedures are efficient.
- Management should undertake a review of the monitoring and evaluation processes to ensure that they are in line with the Scottish Government Evaluation Strategy.
- Once the consultation and feedback have been analysed, the current Statement on Exercise of Functions should be reviewed to ensure it accurately reflects the transition from a 'start up' phase to 'steady state'.

12. 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

13. 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

	Control Objective	Link to Risk	Assessment	Summary Conclusion
1	The Council has a Statement on Exercise of Functions, and has received funding for period product provision.	Audit Risk 1	Substantial	<ul style="list-style-type: none"> • The Council has a Statement on Exercise of Functions, which takes account of the public consultations. Prior to this review this was not a standalone document, meaning it was not easy to locate. • The period product provision page on the Council website is not up to date, it does not set out the legislative requirements nor contain a copy of the Statement on Exercise of Functions. • As agreed with CoSLA, funding for the initial set up and roll out of access to free period products has been

				<p>distributed annually to Councils. From 2025-2026 onwards, once sufficient data on spend per Council is available, funding will be added to block allocations.</p> <ul style="list-style-type: none"> • The Councils standard processes are being followed for budget monitoring, and the maintenance and drawdown of ear marked reserves. • The Scottish Government has a bid process for Council's to apply for additional monies where the current allocation can be evidenced to be insufficient. Transactions for 2022-23 should be reviewed to ensure that all costs associated with supporting the exercise of functions under the Act, both in schools and wider communities, are included.
2	Period products are easily available in Council establishments and there are arrangements to maintain stock levels	Audit Risk 1	Reasonable	<ul style="list-style-type: none"> • Period products are easily available in Council establishments, including schools, offices, leisure centres and public conveniences. • The My Tribe brand has been successfully launched to promote and act as signage for the period product provision across Argyll and Bute. This has a supporting website and an app which have a map of locations where products are freely available. • The My Tribe School Champion role has been introduced to raise awareness of free provision and issues. • Arrangements are in place to maintain stock levels internally and externally, however, a plan to carry out spot checks on locations has not yet been developed. • There is a lack of written procedures in place. As a priority procedure notes should be written for all key tasks, including detailing the monitoring, evaluation and reporting requirements.
3	Appropriate monitoring and reporting arrangements are in place	Audit Risk 2	Reasonable	<ul style="list-style-type: none"> • Officers confirmed that currently there is no requirement to report to a Council Committee, instead two reports have been provided to DMT. • A public consultation was underway to evaluate how the Council have implemented the free period products initiative, <i>My Tribe</i>, across the communities. • As this is a new statutory requirement there would be benefit to engaging internally with other services and staff involved in the various processes. • Limited evidence of monitoring and evaluation was provided during the time of the review so we cannot provide assurance on this area. Management should undertake a review of the monitoring and evaluation processes to ensure that they are in line with the Scottish Government Evaluation Strategy. • Once the results of the public consultation have been analysed, and any internal reviews have been carried out, there would be benefit in reviewing the Council's current Statement to ensure it reflects the transition from a 'start up' phase to 'steady state'.

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

3. Detailed Findings

The Council has a [Statement on Exercise of Functions](#), and has received funding for period product provision.

15. The Period Products (Free Provision) (Scotland) Act 2021, (the Act) came into force in August 2022. The Scottish Government, in September 2021, issued a guidance document for responsible bodies detailing the overarching principles, setting out their responsibilities in discharging their duties and how to prepare the exercise of the functions conferred on them by the Act.
16. As required by the guidance, the Council undertook two public consultations - one for community provision aimed at over 18's, and one for school and community provision aimed at under 18s. These were widely published across via media channels, the Council website with paper copies and pre-paid envelopes were also made available at Customer Service Points. The outcomes were used as the basis for preparing the Council's Statement on Exercise and Functions (the Statement).
17. Prior to this review, the Statement had not been published as a standalone document, rather it was included within the Period Products Consultation Report in May 2022. Following our feedback, the Project Lead – Period Provision, has published the Statement within the legal information on the footer of the [My Tribe website](#) which was created to support the Council's period product provision initiative.

Action Plan 1

18. The [period product provision page](#) on the Council's website sets out the Council's aims and provides a link to the My Tribe Website but it does not set out the legislative requirements nor contain a copy of the Statement. The Council's website should be updated and consideration should be given to whether this information should also be available for staff on the intranet in the My Council Works section.

Action Plan 2

19. The Council has been providing access to free period products in education and community settings, since 2018-19, this has been funded by the Scottish Government. As with normal Council Budget Monitoring practices and procedures, cost centres and account codes for this funding and provision have been set up, maintained and monitored.
20. The roll out of the Act and funding for this, has been negotiated via CoSLA. Allocations are currently distributed annually to Councils with funding letters issued to confirm the distributions. From 2025-2026 onwards, once sufficient data on spend per Council is available, funding will be added to block allocations.
21. In October 2021, a temporary Project Lead for Period Products, was appointed for a term of two years to undertake the necessary start up duties related to compliance with the Act. As per the guidance, this post is funded from the annual distributions. Unspent allocations from previous years have been carried forward and protected using the Councils 'Ear Marked Reserves' process.
22. For the current financial year 2023-24, the Council's financial allocation to continue the provision of free period products, supporting the exercise of functions under the Act both in schools and in wider communities is £0.068m.
23. In recognition that this is a new statutory provision and the level of demand is unknown, the Scottish Government have an additional evidence-based 'bid in' fund available to local authorities. This fund will support ongoing delivery where evidence shows full funding allocations have been, or will be, used as a result of increased uptake and one-off costs such as marketing or promotional campaigns have been accounted for in the provision of this service.

24. The Act came into force on 15 August 2022, meaning that the Council now has access to a full 12 months of data for costs and uptake of products. A review and analysis of spend incurred in the current financial year 2023-24 is being undertaken. A check of these costs did not identify any spend relating to disposal of sanitary products. If not already undertaken, there would be benefit to reviewing the transactions for 2022-23 to ensure that all costs associated with supporting the exercise of functions under the Act, both in schools and in wider communities, are included.

Action Plan 3

Period products are easily available in Council establishments and there are arrangements to maintain stock levels.

25. Widening the availability of free period products has involved a co-ordinated effort among multiple services, including staff and managers within cleaning services, amenities and Live Argyll. While each service is aware of the Council establishment locations in which products are available, there would be benefit to having one spreadsheet which collates all these locations. This would aid the monitoring and evaluation of the type products and marketing available, the demand for these and costs associated with provision and disposal within each area/setting.

Action Plan 4

26. The guidance issued by the Scottish Government, highlights four risks that were identified over the course of the voluntary delivery and requires the Council to consider and manage risks identified through its own appropriate procedures. Risks identified related to provision of safety information; storage conditions of loose products and products expiry dates and cleaning and disposal.
27. When planning the implementation of the period product provision, it was assessed that the aspects around cleaning, disposal and emptying bins are cleaning related activities and that current impact and risk assessments are sufficient to cover the wider provision. To raise awareness of safety risks, information has been added to marketing materials, including posters in locations, boxes used to store products and educational materials.
28. To assess whether period products are reasonably obtainable free of charge for anyone who needs to use them, within Council buildings and schools, testing via a mixture of visual inspections of premises and an email questionnaire was undertaken. Our conclusion is that period products are reasonably and easily available in Council establishments, including schools, offices, public conveniences and buildings managed by Live Argyll. During testing, some locations provided feedback that disposal facilities are limited to the general waste bin.
29. A procurement framework was put in place by Scotland Excel, the Centre of Procurement Expertise for the local government sector. The social enterprise company Hey Girls, provides the Council, other Local Authorities and education providers with the mechanism to procure a range of products and services including sanitary waste disposal and the provision of period products.
30. Stock levels internally are monitored by cleaners in each location and amenity staff who monitor public conveniences. Staff email the requirements for each location to the Project Lead who collates all requests and places product orders with Hey Girls via PECOS. The process for auditing of sites to ensure products remain available in an equitable way has still to be developed. As this is a statutory provision which has only been rolled out in locations other than schools since June 2022, it is important that the Council has records to evidence that checks are carried out to ensure that products, adequate storage and disposal facilities and branding are actually on site and available in one or more of, unisex, male, female and disabled toilets in Council establishments.

Action Plan 5

31. The My Tribe branding has been successfully launched to promote and act as signage for the period product provision across Argyll and Bute. My Tribe has its own [website](#) and a supporting PickUpMyPeriod app both of

which include a map of locations where products are freely available and providing residents with the option to order products for delivery. The app provides partner locations and users with a feedback form function where they can provide feedback and report low/no stock via email to the Council's dedicated email

32. For orders placed via the My Tribe website and the app, request reports are downloaded and checked by the Project Lead who collates and submits separate order requests forms for businesses (partner locations) and individual residents to Hey Girls for processing and delivery.
33. Section 2 of the Act places a duty on Local Authorities to tackle the stigma around periods and the use of period products, and to engage with communities and young people about how this is addressed, and how products are provided.
34. The Project Lead has engaged directly with children and young people in schools to introduce the My Tribe School Champion role to raise awareness of free provision and issues. This was recognised as an innovative approach by the Scottish Government Social Justice Secretary during a visit to Primary School during the travelling Cabinet on 3rd October where she highlighted the good progress in expanding this provision to independent locations within the Council area.
35. It is best practice for work force planning and resilience within the Council that there are written procedures, this is especially important when the work relates to the provision of statutory functions. With the exception of a draft stock ordering note, there are no procedure information available. As the Project Lead post is currently temporary, procedure notes should be written for all key tasks, include detailing what the monitoring, evaluation and reporting requirements are as a matter of priority.

Action Plan 6

[Appropriate monitoring and reporting arrangements are in place](#)

36. The Scottish Government has published the "Access to Period Products: Monitoring and Evaluation Strategy 2021-22 – 2024-25", which provides the approach and principles for how it will assess the appropriateness of funding allocations to local authorities and track, document, and understand the delivery of policies to provide access to free period products in educational and community settings.
37. When asked what the monitoring arrangements are, officers advised that information for spend within 2021-22 has been provided to the Scottish Government. Internally two resource reports have been provided to DMT, the first dated March 2020, approved the temporary post and launch of the provision and the second, dated August 2023, provided financial and quantitative data of products provided and engagements carried out within the last financial year. Currently there is no requirement to provide reports to any Council Committee.
38. In order to evaluate how the Council have implemented the free period products initiative, *My Tribe*, a consultation was launched seeking views from across the communities, this was still open during the review. As this is new statutory requirement there would be benefit to engaging internally with other services and staff involved in the various process to establish any issues arising and ensure procedures are efficient.

Action plan 7

39. Limited evidence of monitoring and evaluation arrangements was made available during this review, we are therefore unable to provide assurance for this aspect of the service. Management should undertake a review of the monitoring and evaluation processes to ensure that they are in line with the Scottish Government Evaluation Strategy.

Action plan 8

40. The Scottish Government guidance states that after publishing the initial Statement, "responsible bodies may wish to undertake periodic review of local arrangements, consultation and publication of a new statement."

Once the results of the public consultation have been analysed, and any internal reviews have been carried out, there would be benefit to reviewing the Council's current Statement to ensure it reflects the move from a 'start up' phase to 'steady state'.

Action Plan 9

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Medium	1	<p>Statement on Exercise of Functions</p> <p>This is a key document required by the Act to be published. Prior to this review it was included within the Period Products Consultation Report 0.3 meaning it was not easy to locate. It should be published as a standalone document.</p>	It is not clear and obvious that the Council has a Statement on Exercise of Functions for the provision of period products.	This has been created and added to the My Tribe website in the footer under legal information.	Project Lead – Period Products Completed October 2023
Medium	2	<p>Published Information</p> <p>The period product provision page on the Council website is not up to date, it does not set out the legislative requirements nor contain copy of the Statement on Exercise of Functions. Consideration should be given to whether this information should be available for staff on My Council Works.</p>	Information required by Period Products (Free Provision) (Scotland) Act 2021 is not easy to locate.	Legislative requirement and SOF be added to the corporate website by March 24.	Project Lead – Period Products March 2024
Medium	3	<p>Cost Recovery</p> <p>A check of 2023-24 year to date transactions did not identify any spend relating to disposal of sanitary products. The transactions for 2022-23 should be reviewed to ensure all costs associated with supporting the Exercise of Functions, both in schools and wider communities, are included.</p>	All costs associated with supporting the Exercise of Functions, both in schools and in wider communities, may not be included in total spend figures.	Consideration will be given to disposal bags to adhere to health and safety legislation. Review of all costs/transactions. E.g. disposals and one off to be carried out.	Senior Manager Catering, Cleaning, Events and Food Strategy September 2024
Low	4	<p>Location Data</p> <p>While individual services are aware of the Council establishment locations in which products are available, there is no master spreadsheet. There would be benefit to having one spreadsheet which collates all these locations.</p>	Loss of oversight of the locations in which products are available.	Merging of school and location spreadsheet to create master sheet will be completed.	Project Lead – Period Products March 2024
Low	5	<p>Monitoring of onsite provision</p> <p>The process for auditing of sites to ensure products remain available in an equitable way has still to be developed. There are no records/evidence to support that checks are carried out to ensure that products, adequate storage and disposal facilities and branding are actually on site and available in one or more of, unisex, male, female and disabled toilets in Council establishments.</p>	The Council may not have sufficient records of onsite checks to evidence compliance with the Act.	Monitoring process will be implemented with an implementation date of March 2024.	Officer title Project Lead – Period Products March 2024

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Medium	6	Procedure Notes The Project Lead post is a temporary post, until December 2023, and with the exception of a draft stock ordering note, there are no procedure notes. As a priority procedure notes should be written for all key tasks, include detailing what the monitoring, evaluation and reporting requirements are.	Lack of business continuity as knowledge may be lost when post ends and duties are taken up by other staff.	Ongoing – implemented by Jan 24.	Project Lead – Period Products January 2024
Low	7	Engagement Given this is new statutory requirement there would be benefit to engaging internally with other services and staff involved in the various processes to establish any issues arising and ensure procedures are efficient.	Lack of engagement internally with staff may mean process and procedures might not be efficient.	Engagement is ongoing, informally but will be formalised as part of the new monitoring process as per point 5.	Project Lead – Period Products March 2024
Medium	8	Monitoring and evaluation Limited evidence of monitoring and evaluation arrangements was provided during this review. Management should undertake a review of the monitoring and evaluation processes to ensure that they are in line with the Scottish Government Evaluation Strategy.	Monitoring and evaluation processes may not be in line with Scottish Government guidance.	Annex D on SGES – Procedure notes will be considered to cover how to gather data as per document.	Project Lead – Period Products March 2024
Low	9	Reviewing the Statement on Exercise of Functions Once the results of the public consultation have been analysed, and any internal reviews have been carried out, there would be benefit to reviewing the Council’s current Statement to ensure it reflects the move from a ‘start up’ phase to ‘steady state’.	The current Statement on Exercise of Functions may not accurately reflect the transition from a ‘start up’ phase to ‘steady state’.	Will be completed by March 2024.	Project Lead – Period Products March 2024

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 2 – Audit Opinion

Level of Assurance	Definition
High	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.
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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
December 2023
Final

Planning

Audit Opinion: Substantial

	High	Medium	Low	VFM
Number of Findings	0	1	3	0

Contents

1. Executive Summary	3
Introduction	3
Background	3
Scope	3
Risks	3
Audit Opinion	4
Recommendations	4
2. Objectives and Summary Assessment	4
3. Detailed Findings	6
Appendix 1 – Action Plan	10
Appendix 2 – Audit Opinion	12

Contact Details

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

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 Planning Applications.
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. Planning supports the design and delivery of high quality places which are vital to the social, environmental and economic success of our towns, rural communities and to our health and wellbeing. The Planning Service is located in various offices across the main settlements of Argyll and Bute providing relatively easy access to a large proportion of the population. Customers on more remote mainland and island locations are also able to access Council services at Customer Service Points.
5. The primary responsibility for the delivery of the planning service in Scotland lies with the 32 local authorities and the two national park authorities (Cairngorms and Loch Lomond and the Trossachs). Planning authorities are responsible for administering the planning system.
6. The Councils Development Management Service is responsible for the process of deciding whether to grant or refuse planning permission and other related consents. Applications are determined in accordance with the development plan and decisions must be guided by policies in the Councils development plan.
7. In 2022/23 the Council received a total of 2,035 statutory planning and related application submissions, 1,859 were validated in this period and 1,575 were determined.

Scope

8. The scope of the audit is to review the systems and process in place in respect of planning, focusing on efficiency of processes and improvements in communication with customers.

Risks

9. The risks considered throughout the audit were:
 - Audit Risk 1: Formal processes aligned to legislative requirements to assess planning applications are not in place

- Audit Risk 2: Planning efficiency targets rates are not achieved
- Audit Risk 3: Sufficient resources are not in place to meet targets
- Audit Risk 4: Customer communication processes are not in places
- Audit Risk 5: Planning do not liaise with other relevant Council bodies or outside agencies
- Audit Risk 6: Performance monitoring is not carried out and reported

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 2 to this report.
11. Our overall audit opinion for this audit is that we can take a substantial level of assurance. This means that 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.

Recommendations

12. We have highlighted one medium recommendation and three low recommendations where we believe there is scope to strengthen the control and governance environment. These are summarised below:
 - Staff training schedules to be introduced
 - Ongoing action on detailed procedures to be completed
 - Customer Charter to be updated
 - Service level Customer forums to be considered for re-introduction
13. 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

14. 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

Control Objective	Link to Risk	Assessment	Summary Conclusion
-------------------	--------------	------------	--------------------

CO1	The Council has appropriate processes in place that are aligned to legislative requirements.	Audit Risk 1	Reasonable	Planning service does not currently have established procedural documentation in place. The Planning service has extensive guidance for the public on its website to facilitate applicants in the planning application process. Staff training should be re-instated.
CO2	Planning Applications are processed in line with procedures/guidance and policies.	Audit Risk 1 Audit Risk 3	Substantial	Sample testing was carried out against a range of processes/checks required to be followed for all applications. Of the 10 planning applications selected for review, all were found to be satisfactory, other than meeting the performance date set for completion. Only one was completed within the target date.
CO3	Efficiency targets are in place and reported upon	Audit Risk 2 Audit Risk 3	Substantial	Planning currently have one efficiency target in place, namely to process planning applications within 30 days. The target was recently changed from 20 days. Planning benchmark performance against the national average and other rural authorities. Legacy cases are regularly reviewed.
CO4	The Planning Service liaise regularly with customers and relevant outside agencies.	Audit Risk 4 Audit Risk 5	Substantial	Planning services liaise regularly with customers and outside agencies with routine attendance at meetings of all relevant outside agencies. The Planning services use the corporate complaints process for complaints regarding planning applications. The Customer Charter was last reviewed in 2012. Service level Customer forums to be considered for re-introduction.
CO5	Appropriate arrangements are in place for performance monitoring and reporting	Audit Risk 5	Substantial	The Council publish a Performance Framework document that sets out the Council's aims of improving performance. Planning Services forward performance data to the Scottish Government twice yearly. Development Management and Development Policy items are reported to the centralised Planning, Protective Services and Licensing (PPSL) Committee.

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

3. Detailed Findings

The Council has appropriate procedures/guidance and policies in place that are aligned to legislative requirements

16. The planning application process is principally governed by planning legislation, for example the Country and Planning (Development Management procedure) (Scotland) Regulations 2013 and a host of Planning Circulars such as Planning Circular 3/2013: Development Management procedure. All relevant legislation, statutory guidance and circulars are available for Council officers to view on SharePoint.
17. The Planning service does not currently have an established procedural document in place. This was highlighted as a “High” recommendation during the 2021/22 audit. The action has been delayed until June 2024 with the following explanation from Planning officers: “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 (DMS). The IDOX DMS project has however been delayed as a result of matters out with the direct control of the Development Management 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”.

Action Plan 2

18. Planning staff follow a series of workflow documents which are aligned to legislative requirements and current guidance. Planning are currently looking at streamlining their internal processes and improving communication with customers. This has been included as an action within the Planning and Regulatory Services Team update on 19th April 2023.

Action Plan 2

19. Roles and responsibilities are clearly outlined within each planning officer’s job description.
20. Planning have extensive guidance for the public on the website to facilitate applicants in the planning application process. The planning section of the Council website includes useful customer information including advice on ‘permitted development’, relevant publications including the Local Development Plans, non-statutory guidance, information on the planning process and details of how interested parties can engage with it. The Planning service also provide an e-mail service, a telephone based service to customers, and continue to utilise social media as a means of public engagement. The Council’s response to the Covid-19 pandemic has seen the temporary closure of public offices and the delivery of planning services via home working and digital communication channels for the duration. Examples of documentation made available on the website are:

- Guidance note on non-material amendments to Planning Permissions
- Pre Application Planning guidance
- Covid-19 updated guidance
- Permitted Development Guidance
- Planning Application Guidance

21. Planning do not currently have in place a training schedule for 2023/24 for planning officers. Discussions with the Process and Productivity Improvement Officer noted that once the incorporation of the IDOX project is completed a training schedule will be introduced covering both the new system and other relevant areas such as the National Planning for Framework 4. Planning do however have in place a “members” training programme for 2022/23 including a detailed session on processing planning applications, a session provided by SEPA on managing flood risk and new regulations on the production of Local Development Plans.

Action Plan 1

Planning Applications are processed in line with procedures/guidance and policies

22. As noted in paragraph 17 above there are no formal procedures or processes in place for planning applications, however sample testing was carried out against a range of processes/checks expected to be carried out for all applications. These were identified through discussions with planning officers summarised below :

- planning application has been acknowledged by letter
- the application has been checked as being valid and if invalid reasons have been intimated to the applicant
- advertisements regarding the applications placed where appropriate
- neighbours have been notified of planning application if applicable
- communication with agents/consultees carried out where appropriate
- condition of application noted to relevant persons
- decision notice has been issued
- Civica has been updated with decision and all appropriate documentation
- Performance targets have been met

23. Ten planning applications were selected for review, all were found to be satisfactory other than meeting the performance date set for completion. Only one of the 10 chosen were completed within the target date. Discussions with Planning Officers noted the following reasons:

- Covid-19 lockdown resulting in adaptation of working practices
- restrictions in travel arrangements due to Covid-19 resulting in site visits not being possible
- reductions in staffing levels
- Increased turnover of staff within the department

24. Legacy planning applications (applications which have been valid for more than 12 months) are reviewed regularly as part of caseload management. Ordinarily, caseload reviews are undertaken weekly/biweekly at team level and monthly with participation of a senior manager. Discussions with planning officers noted the continuing impact of the Covid-19 pandemic upon workflow, the ongoing difficulty in recruiting to vacant posts and interruption of workflow caused by the introduction of National Planning Framework 4 (NPF4) have all impacted on the capacity of the Development Management Service to determine planning applications. During

2022/23 an additional 60 legacy cases (125 legacy cases in total) accrued as of 31 March 2023. A review of legacy cases noted that during 2022/23, 18 legacy applications were concluded representing a downturn on the previous period.

Efficiency targets are in place and reported upon

25. Planning previously reported upon 4 targets within the Pyramid Performance Management system which was recently closed down. Planning now report on only one performance target namely the % of planning applications processed within 30 days. This has been changed from 20 days to 30 days due to manpower resources and restrictions within the department.
26. Planning Services report to all Area Committees with regard to % of pre-applications processed within 20 days (now changed to 30 days). The latest performance reporting to area committees for period ending 2022/23 is shown below:

% of Pre Applications enquiries processed within 20 days (now changed to 30 days)			
Year	Quarter 1(%)	Quarter 2(%)	Quarter 3(%)
2020/21	81.5	78.6	64.3
2021/22	66.7	65.5	61.7
2022/23	60.5	45.5	50.0

Commentary on the performance management during 2022/23 to the Area Committee noted the following: “Performance across Development Management remains impacted by extended periods of operating with staff vacancies and a backlog of casework from the pandemic. The introduction of National Planning Framework 4 in February 2023 by The Scottish Government has further impacted on productivity as the Development Management staff interpret this new policy”.

The Planning Service liaise regularly with customers and relevant outside agencies.

27. Planning have in place a customer charter, however it was last reviewed in 2012 and requires to be updated as it does not reflect current practice. The framework document for 2022/23 stated “A review and update of the Development Management Customer Service Charter will also be undertaken during 2023/24.”

Action Plan 3

28. Customer User Forums have previously been held regularly as a joint exercise between the Development Management, Development Policy and Building Standards Services providing a co-ordinated approach to engagement with regular professional customers. Currently however, customer forums are not being undertaken, though it was noted in the Planning Performance Framework for 2022/23 that “it is intended to reinstate Service level Customer User Forums during 2023/24”.

Action Plan 4

29. The Planning Service, working in partnership with Regulatory Services, attained the Customer Service Excellence (CSE) Standard in February 2019 and was retained following reassessment in March 2021. A wider corporate review of how the CSE Standard is applied within the Council has precluded the Planning Service undertaking reassessment during 2022/23, however, Planning officers have advised that this will be revisited during 2023/24 as part of a joint application by a wider grouping of Council services.

30. Services representatives regularly attend meetings of Heads of Planning Scotland (Inc. Development Management and Development Policy subgroups), Scottish Planning Enforcement Forum, the Local Authority Aquaculture Forum, Clyde Marine Planning Partnership, West of Scotland Archaeology Service, and the e-Development/Digital Taskforce. During 2022/23 the Development Management Service has continued to have regular meetings with Highland's and Islands Enterprise, SEPA, Scottish and Southern Electricity Networks, and Forestry Scotland to discuss upcoming projects/ casework, and to identify and prioritise resource for submission and determination.
31. The Planning Service offers a pre-application and permitted development enquiry service. This includes template responses and online submissions to provide prospective developers through identification of relevant planning policies, constraints and requirement for supporting information in advance of their formal application. It was noted from discussions with Planning Officers that Customer feedback has identified a demand for a pre-application initiation and follow up advice service, however, plans to extend the range of services and undertake a full review and refresh of website content has not been possible to date due to limited resource availability and a wider corporate refresh of the website.
32. Planning use the Council's corporate complaints process. Customer information is provided on the Council website and in Customer Charters. All complaints relating to Planning Applications are subject to performance reporting and 'Stage 2' complaints require to be reviewed by senior management with the option to seek further review by the Scottish Public Services Ombudsman (SPSO) where customers are not satisfied with the outcome.

Appropriate arrangements are in place for performance monitoring and reporting

33. The Council publish a Performance Framework Report, the most recent document being for the year 2022/23. This is the 12th Planning Performance Framework report that sets out the Council's aims of improving performance, meeting customer needs and helping deliver high quality, sustainable development within Argyll and Bute. The report highlights an approval rating of 93.5% for planning applications for 2022/23.
34. Development Management and Development Policy items are reported to the centralised Planning, Protective Services and Licensing (PPSL) Committee which meets monthly (except for July) and convenes for site visits and discretionary Local Hearings as required. The PPSL Committee met on eleven occasions during 2022/23. Planning report regularly to all area committees.
35. Planning Services forward Performance data to the Scottish Government twice yearly. The performance data includes:
 - the number of decisions made for local development;
 - the average decision time for local developments;
 - The outstanding legacy cases.
36. The Council continues to benchmark its performance on the determination of planning applications against the National average and the performance of other rural local authorities. Argyll and Bute Council have moved from the upper quartile to the lower quartile in performance benchmarked against other Councils within Scotland.

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Medium	1	Staff Training Planning do not currently have in place a training schedule for 2023/24 for planning officers.	Failure to have a training schedule in place may lead to inefficient service delivery and failure to meet legislative requirements.	Once the incorporation of the IDOX project is completed a training schedule will be introduced covering both the new system and other relevant areas such as the National planning for framework 4.	Process and Productivity Improvement Officer 31 December 2023
Low	2	Procedure Document and processes The Planning service does not currently have an established procedural document in place. This was highlighted as a “High” recommendation during the 2021/22 audit.	Failure to have a training schedule in place may lead to inefficient service delivery and failure to meet legislative requirements.	As stated in our previous audit response, Planning are looking to complete this action by Summer 2024, once the IDOX and Civica replacements projects are completed.	Process and Productivity Improvement Officer 30 September 2024
Low	3	Customer Charter Planning have in place a customer charter, however it was last reviewed in 2012 and requires to be updated as it does not reflect current practice.	Failure to regularly review the Customer Charter may lead to inefficient service delivery.	The framework document for 2022/23 stated “A review and update of the Development Management Customer Service Charter will also be undertaken during 2023/24.”	Development Manager 31 December 2023
Low	4	Service level Customer User Forums Customer User Forums have previously been held regularly however currently customer forums are not being undertaken.	Failure to regularly hold Customer forums may lead to inefficient service delivery.	The Planning Performance Framework for 2022/23 states that “it is intended to reinstate Service level Customer User Forums during 2023/24”.	Development Manager 31 December 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 2 – Audit Opinion

Level of Assurance	Definition
High	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.
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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.

Argyll and Bute Council
Internal Audit Report
October 2023
FINAL

Pupil Registration

Audit Opinion: High

	High	Medium	Low	VFM
Number of Findings	0	0	3	1

Contents

1. Executive Summary	3
Introduction	3
Background	3
Scope	4
Risks	4
Audit Opinion	4
Recommendations	5
2. Objectives and Summary Assessment	5
3. Detailed Findings	6
Appendix 1 – Action Plan	11
Appendix 2 – Audit Opinion	13

Contact Details

Internal Auditor: Annemarie McLean
Telephone: 01700 501354
e-mail: annemarie.mclean@argyll-bute.gov.uk

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 Pupil Registration
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. The Education (Scotland) Act 1980 sets out the basic legal framework for the provision of education in Scotland including the duties of local authorities and rights of parents. It places a duty on local authorities to secure provision of school education, including early learning and childcare, in their area, for children aged 5 to 16.
5. Children normally start school in the August when they are aged between four-and-a-half and five-and-a-half, and transfer to secondary school in the August when they are between eleven-and-a-half and twelve-and-a-half.
6. Children are eligible to attend their catchment primary school in August if their fifth birthday falls between 1 March of that year and the last day of February of the following year. From August 2023, parents/carers of children who will turn 5 between the second day of the school year in August and the end of February, are entitled to request an additional year of funded Early Learning Childcare (ELC). Children due to start school, who have their fifth birthday between 1st March and 31st July, can still apply for an additional year of funded ELC, however this is at the discretion of a Deferred Entry Panel.
7. In Scotland, there's a 'presumption of mainstreaming' – this means that children and young people have the right to an education in a mainstream school, unless their needs can't be specifically met in that location there. Every mainstream Scottish school has a 'catchment area' fixed by the local authority. Children living within a catchment area are normally provided with a place at the school serving that area. A group of primary schools in an area is normally associated with a single secondary school. Parents can make a request to place their child in any school under the management of the education authority. This is known as a placing request. Parents are responsible for the transport to the school in the placing request if it is not in their catchment area, as the education authority does not provide transport for those pupils in receipt of a placing request.

8. Children or young people may require additional support for a variety of reasons, either for short periods of time or throughout their education. For children with additional support needs (ASN), where mainstreaming does not meet the needs of the child, they may be educated in a learning centre based in a school. In the event that more complex or severe needs concerning a learning difficulty or a physical impairment is evident, then a separate day school or residential school may better address the specific needs of the child or young person.
9. Within Argyll and Bute, pupil registration is by way of an online application form via the Council's website which contains up-to-date information on all schools across Argyll and Bute, including denominational and Gaelic Medium Education.
10. SEEMiS is an education Management Information System, set up to support electronic education administration. The system is provided by the SEEMiS Group, which is a limited liability partnership owned and managed by Scotland's 32 local authorities. It is used by all local authorities, their associated schools, and Early Years settings, throughout Scotland to deliver their statutory and discretionary responsibilities to hold, store and manage pupil data and is considered a secure environment for holding such data.
11. SEEMiS and Council networks include data that meets the definition of personal sensitive data outlined in relevant data protection legislation (The Data Protection Act and UK GDPR) as it will include information on racial and ethnic origins, religious or other beliefs, physical and mental health. Reports generated from both systems are also produced to support management decision making and are provided to the Scottish Government.

Scope

12. The scope of the audit was to review the arrangements for the new online registration system for pupils going to school, as outlined in the Terms of Reference agreed with the Head of Education, Performance and Improvement on 25 July 2023.

Risks

13. The risks considered throughout the audit were:
 - ORR 11: Failure to ensure Council compliance with governance and information management arrangements
 - Audit Risk 1: Insufficient arrangements to register children for school

Audit Opinion

14. 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.
15. 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

16. We have highlighted three low priority and one value for money recommendations where we believe there is scope to strengthen the control and governance environment. These are summarised below:

- Education Management Circulars should be updated to reflect the August 2023 legislative changes and current digitalised working practices.
- The Parent Information Leaflet, the information circulated to schools and ELC establishments and standard email/letter templates should be reviewed to ensure they reflect current legislation, terminology and working practices.
- Staff Procedure Notes should be updated to reflect current/revised working practices.
- Expanding the use of Oracle CRM throughout the pupil registration process could further digitalise and streamline processes and provide a more simplified audit trail.

17. 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

18. 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

	Control Objective	Link to Risk	Assessment	Summary Conclusion
1	The Council has arrangements in place to register children for school	Audit Risk 1	High	<ul style="list-style-type: none"> • Education Management Circulars (EMC) set out the arrangements to register children for school. These are currently being revised to reflect legislative changes effective from August 2023 which provides access to an additional year of ELC for eligible children, but have not been updated since 2018 and do not reflect the current digitalised working practices. • The Council widely promotes and publicises the arrangements for the school registration process. • Information documents and standard letter/email templates, provided to parents, carers, schools and ELC establishments should be reviewed to ensure they reflect current legislation, terminology and working practices. • Parents and carers are able to register children for school, in an easy and accessible manner, without barriers.
2	Procedures and protocols are in place to gather,	ORR 11	High	<ul style="list-style-type: none"> • The Education Data Timeline document details events, actions

	store and process information, about children due to register for school and for sharing this with the relevant schools			<p>required and who is responsible throughout the year.</p> <ul style="list-style-type: none"> • Staff have written procedure notes and have held lessons learned meetings but due to workload, these have not been updated. • The functionality of Oracle CRM as a records management system, is not being fully utilised. A master spreadsheet is used to manage the process with email correspondence being stored either in the shared email folder or in the Education drive. • Expanding the use of Oracle CRM throughout the pupil registration and placing request processes could further digitalise and streamline processes and provide a more simplified audit trail. • Testing confirmed that children have been registered at the school requested.
3	The processes and controls applied by services ensure that personal sensitive records maintained on the Council's network are appropriately protected.	Audit Risk 1	High	<ul style="list-style-type: none"> • The Council in its Education and Customer Support Services have appropriate logical access and cyber security processes and controls to ensure that personal sensitive records maintained on the Council's network are appropriately protected during the pupil registration process.

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

3. Detailed Findings

The Council has arrangements in place to register children for school

20. The Council, within its Education Management Circulars (EMC) sets out the authority's arrangements to register children for school, in accordance with legislative requirements, these are:

- Education Management Circular No.3.01 – Admission to Primary Schools, which sets out the arrangements in place to register children for school.
- Education Management Circular 3.07 – Transfer of children from primary to secondary school, which sets out the authority's arrangements for the transfer of children and young people from primary to secondary schools.

21. The EMC documents take cognisance of relevant legislation, but have not been updated since 2018 and do not reflect the current digitalised working practices. There is a legislative change, effective from August 2023, which automatically entitles all children with birth dates between 1st August and 28th February, to receive an extra year of funded ELC, which is not yet referred to in EMC No.3.01. This legislative change has successfully been built into the online Primary one (P1) pupil registration process for this academic year of 2023/2024 and staff are in the process of updating the EMC to reflect this.

Action Plan 1

22. For children who have additional support needs and/or who require a targeted intervention, the Council's Staged Intervention Framework document sets out the legislative context, this outlines the continuum of support for the child and the agreed process used to identify, plan for and support. This is a service or particular support which is targeted at addressing particular wellbeing needs or more specialist, and is therefore not made available generally to all children.

23. Staged intervention is a flexible approach, used as a means of identification, assessment, planning, recording and review to meet the learning needs of children and young people. It provides a solution-focused, sometimes multi agency, approach to meeting needs at the earliest opportunity, usually within the ELC settings, and with the least intrusive level of intervention to get it right for every child (GIRFEC).

24. The school registration process takes place annually in January and was previously carried out predominately by the individual schools, who would deal in person with parents/carers and process the paper based registration forms. In order to take cognisance of Covid requirements, the Council had to develop an online registration form, which links into the Oracle Customer Relationship Management (CRM) system. The process is now centralised and is co-ordinated by staff, who administer the SEEMIS system, within the School Services Support Team.

25. The Council widely promotes and publicises the arrangements for the school registration process, and provides a link to the online form, via various channels including:

- Adverts placed in local newspapers and promoted via Council Social Media
- On the education pages on Council website;
- Emails are issued to parents/carers of eligible children currently receiving Early Learning Childcare, taken from Council ELC provider information;
- Promotions/posters displayed in Partner providers' Early Learning Establishments to encourage parents/carers to engage with the process
- In schools, who have copies of the information sent to parents/carers so they can assist with registrations if approached

26. Parents and carers are provided with the Parent Information Leaflet – Sending your child to school and an FAQ which are comprehensive documents which provide clear information regarding:

- Choosing a school, including denominational and Gaelic medium schools;
- An overview of who to contact for guidance and support, if the child has additional support needs,
- Pupil travel and accommodation;
- School catering and clothing grants (with links);
- Information regarding early entry and deferring entry to P1 (as per the new legislation);

- Placing Requests – where a request is made to register a child in a school other than their post code catchment school.
- Contact Us details

27. A review of the Placing Request acceptance letters found that in each of these the class number was not completed. There would be benefit to reviewing the Parent Information Leaflet, the information circulated to schools and ELC establishments and standard email/letter templates, to ensure they reflect current legislation, terminology and working practices.

Action Plan 2

28. Children whose needs can be met in mainstream education register for school using the on line registration form, while the Council's Education Support Officers take the lead on making the appropriate arrangements for children who have specific requirements.

29. Audit staff were provided with access to the Council test website and Oracle CRM to test the new online P1 registration system. This testing established that;

- the online form, contains a Privacy Information notice and links to:
 - Website privacy policy and terms and conditions
 - Data protection and privacy notices
 - Accessibility Statement
- Entering the pupils postcodes provides the name of the catchment school;
- Parents/carers can choose to make a Placing Request at a school of their choice;
- Requests for School Transport can be made, with a list of reasons for request;
- There are options to select registration at Private/independent school; to home educate and to request an additional year of ELC;
- Parents and carers receive an automatic response which confirms submission and outlines the next steps.

30. The new online system is simple and easy to use and provides parents and carers with an easy and accessible way to register a child for school. Support is available either online, via the central support staff, or face to face in schools for those who would like it.

[Procedures and protocols are in place to gather, store and process information, about children due to register for school and for sharing this with the relevant schools](#)

31. The Education Support Team have an education data timeline document which contains a calendar and timeline of events, actions required and who is responsible throughout the year. This includes those relating to pupil registration which are predominately carried out by the Administration and Management Information Officer Education Services and the SEEMiS and GDPR Administration Assistant.

32. When a child registers to attend a Council run Early Years establishment a record is created on SEEMiS specifically within the Nursery Application Management section referred to as NAMS. It is at this point that birth certificate identification is taken and uploaded to SEEMiS, meaning that only children who are registering for the first time are asked for identification. Where this is required such information is taken to the school the child is registering for, then uploaded onto SEEMiS.

33. Staff within the Education Support Team, produce a report from NAMS which provides details of the children who will turn 5 before March of the relevant academic year. This is used to contact parents/carers to advise them that the choice of school and registration of infant beginners in primary school process, is open.
34. The Education Support Team have written procedures for the pupil registration process. Evidence of lessons learned meetings has been provided but due to workload staff have not yet had the time/ capacity to update to the procedure note to reflect these updates.

Action Plan 3

35. A random sample of 30 online registration incidents was taken from the Oracle CRM system. The system provides staff with a list of all incidents which allows them to process registration requests and provides a simple audit trail summarising the incident. Testing was able to confirm that children have been registered at the school requested during that intake process.
36. The SEEMiS and GDPR Administration Assistant deals with the majority of the administration checks on registrations forms received, this includes contacting parents to clarify information where applicable and a manual double check of post codes and catchment school. There is a look up function built into the Council website that links the postcode entered with the catchment school postcode. This process is being refined as there are some places where postcodes have more than one catchment school e.g. different sides of the same street in Campbeltown where on one side the catchment area is Castle Hill Primary School and the other side is Dalintober.
37. When parents/carers submit a placing request to register a child at a school that is not their catchment school, this is handed over by email to education support staff located within Argyll House, Dunoon. The initial acknowledgement email provided to confirm submission states that an acknowledgement letter will be issued within five working days of a placing request being received. We were unable to establish if this is a legislative requirement or one of the Councils own target dates. Consideration should be given to whether these timescales are still relevant or a metric introduced to monitor compliance with this specific requirement to respond.
38. The move to a centralised online registration process is relatively new and the functionality of Oracle CRM as a records management system, is not being fully utilised during pupil registration and is not the main source of record keeping. Staff currently set up and maintain a master spreadsheet to coordinate and record progress of the pupil registration process. Correspondence with parents/carers, schools and staff within the team who manage placing requests is via email and sometimes stored within the shared email folders or in files on the Education server drive.
39. The Council Customer Call Centre use Oracle CRM to send and record emails received against one record, this provides a full audit trail of interactions with customers. There would be benefit to applying this principle to the pupil registration process as it would provide a more complete audit trail and one source of record keeping, consideration should be given to providing school support staff in Argyll House, who deal with placing requests, with access to Oracle CRM as this may have the potential to further digitalise and streamline the current process by allowing it to be managed within one system.

Action Plan 4

The processes and controls applied by services ensure that personal sensitive records maintained on the Council's network are appropriately protected.

40. The SEEMiS system is used to gather, store and process information, about children due to register for school and for sharing this with the relevant schools. This system is a secure environment for holding such data. There are various systems manuals, protocols and procedure notes for each of the parts of the SEEMiS system. Internal Audit undertook reviews of Logical Access which included reviewing controls and access to SEEMiS, and the Councils Cyber Security arrangements. This current review has placed reliance on the findings contained within these audits.
41. At the beginning of February, once the online registration is closed and the initial checks completed, the Administration and Management Information Officer Education Services and the SEEMiS and GDPR Administration Assistant, update each child's SEEMiS record, the Provisional (Pre-Admissions) section, with the requested school.
42. An email with a report is sent to each Primary school providing them with the P1 cohort data. There is no personal data sent in this email, instead it is a list of SEEMiS identification numbers, and current ELC placement location, of the children who have been provisionally enrolled at the school and those who have elected to have another year of ELC. Schools can then access information on SEEMiS about children that will be placed on their roll.
43. At the same time, a full report of all children registering for school is emailed to the School Transport team. This report provides details of all pupils who are registering for school, highlighting those who have requested school transport and the reason for the request. The School Transport team carry out an eligibility assessment on all of the pupil's addresses and ensure that all children who are eligible for Transport are offered a place.
44. The Council's internal email system has end to end encryption and is a safe and secure method for staff to sharing information. The Council's ICT Acceptable Use Policy applies to all users of Council devices and outlines the requirements to comply with its content to preserve the confidentiality, integrity, availability of information held and comply with relevant legislation.

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Low	1	<p>Education Management Circulars (EMC)</p> <p>EMC No. 3.01 and 3.07 documents take cognisance of relevant legislation, but have not been updated since 2018 and do not reflect the current digitalised working practices. They are currently being revised to reflect legislative changes effective from August 2023 which provides access to an additional year of ELC for eligible children.</p>	Key documents and guidance are not up to date and do not reflect current working practices.	Update key documents and guidance to reflect current working practices.	Susan Tyre, School Support Manager November 23
Low	2	<p>Information leaflets and standard templates.</p> <p>The Parent Information Leaflet, the information circulated to schools and ELC establishments and standard email/letter templates should be reviewed to ensure they reflect current legislation, terminology and working practices.</p> <p>We were unable to establish whether the five working day timeframe from acknowledgment letters was a legislative requirement or one of the Councils own deadlines.</p> <p>Placing request acceptance letters did not have the class number completed.</p>	Key documents and guidance may not reflect current legislation, terminology and working practices.	<p>Update the parent information leaflet to reflect current legislation and practices</p> <p>Amend the placing request acceptance letters wording</p>	Esther Clarke Admin and Information Officer November 23
Low	3	<p>Staff Procedure Notes</p> <p>Evidence of lessons learned meetings has been provided but due to workload staff have not yet had the time/ capacity to update to the procedure note to reflect these.</p>	Procedure notes do not reflect current working practice	Update staff procedure notes to reflect working practices	Esther Clarke Admin and Management Information officer November 23
VFM	4	<p>The functionality of Oracle CRM</p> <p>Expanding the use of Oracle CRM throughout the pupil registration process could further digitalise and streamline processes and provide a simplified audit trail.</p> <p>Consideration should be given whether the Placing Request process could be managed using Oracle CRM by providing access to school support staff in Argyll House.</p>	No risk, using Oracle CRM more fully will further digitalise and streamline processes and provide a simplified audit trail.	Explore the functionality of Oracle with staff from Customer Support Services	Esther Clarke Admin and Management Information officer March 2024

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 2 – Audit Opinion

Level of Assurance	Definition
High	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.
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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
September 2023
Final

Oban Airport

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
Audit Opinion	4
2. Objectives and Summary Assessment	4
3. Detailed Findings	6
Appendix 1 – Action Plan	8
Appendix 2 – Audit Opinion	9

Contact Details

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

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 Oban Airport.
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. If necessary, 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. Oban Airport is one of three aerodromes operated by the Council, and licensed under Article 211 of the ANO 2009 by the Civil Aviation Authority (CAA). Deemed as a Public Service Obligation (PSO), scheduled services, and scholar flights for island school children, operate from Oban airport to Coll, Colonsay, Islay and Tiree. Additionally, the airport deals with chartered traffic and military flights as well as general aviation traffic such as medevacs, coastguard operations, training flights and scenic tours by private operators.
5. Prior to the grant of a licence and for continued licensing, the CAA requires the Aerodrome Operator to meet the minimum standards detailed in CAP168 Licensing of Aerodromes. CAP 168 sets out the standards required at UK national licensed aerodromes relating to management systems, operational procedures, physical characteristics, assessment and treatment of obstacles, visual aids, rescue and fire-fighting services and medical services.
6. The Oban Airport Aerodrome Manual (the Manual) provides information about the airport, its systems for managing safety and the required operational procedures. The Airport Rescue & Fire Fighting Service (RFFS) manual provides guidance on the agreed policy and procedures designed to achieve an effective and efficient RFFS. Both manuals are derived from CAP168.
7. Oban Airport operate the 'Redkite Equipment Management system' which is used in all UK airports to help ensure they meet the requirements of the CAA in regard to RFFS personnel and equipment.
8. The overall remit of internal audit is to provide assurance over compliance with the 22 airport operating instructions (AOIs) established by the Manual and the further procedures established by the RFFS manual.

Scope

9. The scope of the audit was to provide assurance over compliance with five of the airport operating instructions (AOIs) established by the Manual and the further procedures established by the RFFS manual as outlined in the Terms of Reference agreed with the Oban Airport Station Manager on 18 August 2023. The operating instructions audited in September 2023 were:
- AOI 6 – Foreign Object Debris/Foreign Object Damage (FOD)
 - AOI 7 – Airfield Facilities and Infrastructure
 - AOI 8 – Aerodrome Ground Lighting
 - AOI 9 – Airside Snow and De-Icing Plans
 - AOI 10 – Aerodrome Wildlife Hazard Management Plans

Risks

10. The risks considered throughout the audit were:
- Audit Risk 1: Failure to comply with operating instructions could result in increased risk of accidents and/or the airport losing its CAA licence

Audit Opinion

11. 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.
12. 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

13. 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

	Control Objective	Link to Risk	Assessment	Summary Conclusion
CO1	The Manual, setting out the operational procedures of the airport, is up to date, appropriate and accessible to all relevant staff.	Audit Risk 1	High	The Manual is updated annually and is available to appropriate officers. The document was found to be comprehensive with each section outlining the Council

	Control Objective	Link to Risk	Assessment	Summary Conclusion
				policy for compliance with regulations and procedures.
CO2	AOI6 – Ensure cleanliness & sweeping of the movement area of the Airport	Audit Risk 1	High	The removal of foreign object debris to avoid damage is the responsibility of all aerodrome staff. Inspections and sweeping of the movement area is performed twice daily and recorded on the navigator system accordingly. The FODBOSS equipment is inspected before every use. Training is provided as part of a presentation to all airside users.
CO3	AOI7 – Ensure inspections of airfield facilities and infrastructure are adhered to as part of safety management	Audit Risk 1	High	Inspections of the airfield, movement area and runway are carried out twice daily. Additional inspections are carried out at a higher level and recorded on the airport navigator system as well as Redkite. Runway friction levels are also inspected by an external body on an annual basis.
CO4	AOI8 – Ensure Aerodrome Ground Lighting guidance is followed	Audit Risk 1	High	Aerodrome Ground Lighting (AGL) is not a licensing requirement at the airport, however, it is airport policy to follow the guidance stated in CAP168 with regards to inspections, maintenance and cleaning. Lighting inspections are carried out and recorded accordingly. Signs and markings are also inspected and recorded. Faults and maintenance are carried out by the same external body as mentioned above in CO3.
CO5	AOI9 – Ensure snow and de-icing plans are in place	Audit Risk 1	High	There are no instructions to follow regarding snow and ice. The airport would generally close in this instance. In the event of a

	Control Objective	Link to Risk	Assessment	Summary Conclusion
				light dusting of snow then hard brushes and Tracmaster snow brushes can be used. Hazards signs have been installed on the outside of the building and these illuminate when the temperature reaches 2 degrees or below to warn of potential hazards.
CO6	AOI10 – Ensure plans are in place and records are kept regarding wildlife hazard management	Audit Risk 1	High	The airport adhere to CAP772 regarding the wildlife control plan. Bird and wildlife control is recorded twice a day. Inspections are performed. Machinery and props are used to minimise the impact of wildlife on the Airport.

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

3. Detailed Findings

The Manual, setting out the operational procedures of the airport, is up to date, appropriate and accessible to all relevant staff

15. The Manual is available to all relevant personnel on the Council HUB with a hard copy held onsite at the airport. Each section within the Manual sets out:

- the Council's policy and established procedures to ensure compliance with relevant rules and/or regulations
- appropriate monitoring arrangements (where applicable)
- roles and responsibilities of relevant personnel.

16. The Manual is reviewed annually by the Station Manager, last updated in August 2023. The updated version is submitted to the CAA who have 28 days to highlight any queries on the Manual's content. If no response is received in 28 days then the revised Manual is adopted.

17. In June 2020, in response to COVID, a guidance manual entitled 'Oban & the Isles Airports – COVID secure procedures' was issued by the Station Manager. It is available on the Council HUB and paper copies are kept in the office.

The airport complies with the operating instructions regarding cleanliness and sweeping around the movement are of the Airport.

18. The Manual states that all FOD (Foreign Object Debris/Foreign Object Damage) must be removed and discarded accordingly, using the appropriate equipment.

The airport complies with the operating instructions to inspect and monitor airfield facilities.

19. The Manual states that daily inspections are carried out of the airfield facilities and infrastructure. Movement areas around the airside are inspected and recorded accordingly.

The Airport complies with the operating instructions regarding visual aids.

20. Aerodrome Ground Lighting (AGL) is not a licensing requirement however it is the airports policy to follow CAP168 guidance with regards to inspections, maintenance and cleaning of visual aids. Faults and inspections are carried out by an external body and recordings are kept accordingly. The cleaning of the AGL ties in with the maintenance of the airport and is carried out on a monthly basis.

The airport complies with the operating instructions regarding snow and de-icing plans.

21. There are no instructions for snow or de-icing. In the event of snow the airport generally closes as this can cause hazardous conditions. Light snow or ice would be dealt with using hard brushes or the Tracmaster snow brush.

The airport complies with the instructions regarding wildlife control.

22. The Manual states that the airport must adhere to CAP772 regarding wildlife control plans. There are regular bird runs and inspections and this is recorded twice a day. Machinery and props are used to minimise the impact of wildlife on the Airport. Figures of bird strikes and any birds that are disposed of is reported to the CAA on an annual basis.

Appendix 1 – Action Plan

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 2 – Audit Opinion

Level of Assurance	Definition
High	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.
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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 & Bute Health & Social Care Partnership

Internal Audit Report

July 2023

Final

Risk Management

Audit Opinion: Reasonable

	High	Medium	Low	VFM
Number of Findings	0	1	3	0

CHOOSE ARGYLL. LOVE ARGYLL.

Contents

1. Executive Summary	3
Introduction	3
Background	3
Scope	3
Risks	4
Audit Opinion	4
Recommendations	4
2. Objectives and Summary Assessment	5
3. Detailed Findings	6
Appendix 1 – Action Plan	9
Appendix 2 – Audit Opinion	12

Contact Details

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

www.argyll-bute.gov.uk

1. Executive Summary

Introduction

1. As part of the 2023/24 internal audit plan, approved by the Audit & Risk Committee in March 2023, we have undertaken an audit of Argyll & Bute Health & Social Care Partnership (HSCP) 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 HSCP 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 HSCP.
3. The contents of this report have been agreed with the appropriate HSCP 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. 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 Integrated Joint Board (IJB).
5. Risks are significant uncertainties that may affect the IJB's ability to achieve its strategic objectives. Systems must be in place at both strategic and operational levels to address and embed risk management across the organisation.
6. The IJB is responsible for the operational oversight of the HSCP. The Integration Scheme requires that:
 - the Parties will develop a shared risk management strategy that will identify, assess and prioritise risks related to the delivery of services under integration functions, particularly any which are likely to affect the IJB's delivery of the Strategic Plan.
 - the Chief Officer will ensure the maintenance of an up to date integrated risk register in respect of all functions delegated to the IJB.
7. This review looked at strategic risk management (identification assessment, reporting and monitoring) and operational arrangements within the IJB.

Scope

8. The scope of the audit was to assess the identification, reporting and monitoring of risks within the IJB as outlined in the Terms of Reference agreed with the Head of Finance and Transformation-(HSCP) on 9th June 2023.

Risks

9. The risks considered throughout the audit were:
 - 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

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 2 to this report.
11. Our overall audit opinion for this audit is that we can take a reasonable level of assurance. This means that 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.

Recommendations

12. We have highlighted one medium priority recommendation and three low priority recommendations where we believe there is scope to strengthen the control and governance environment. These are summarised below:
 - Operational risk registers should be updated and formally agreed by the appropriate committees, boards or senior management teams.
 - Version control should be included within both the Risk Management Strategy document and the Risk Management process document and a minimum review period for both documents should be agreed.
 - Outstanding audit actions since June 2021 on training should be completed.
 - Risk management documents should be available on the HSCP intranet and/or other portal for ease of access.
13. 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

14. 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

	Control Objective	Link to Risk	Assessment	Summary Conclusion
1	Risk management is actively supported and promoted by IJB members.	Audit Risk 1 Audit Risk 2 Audit Risk 4	Substantial	The HSCP have in place a risk management Strategy document and risk management process document. Both documents were found to be comprehensive covering all aspects of Risk Management. A minimum review date should be included within each document and version control inserted. Risk Management documents should be made available to users on the intranet.
2	There is a defined and consistent approach for the accurate and timely identification and evaluation of strategic risks.	Audit Risk 1 Audit Risk 2 Audit Risk 3	Reasonable	The Strategic risk register is actively managed and risks have been timeously evaluated and mitigated against. Operational risk registers have not been updated since 2018/19 and consequently no formal review of them has been carried out by appropriate committees. HSCP officers have advised that operational risks are identified and mitigated via other mechanisms.
3	There is an effective process in place to monitor the implementation of the actions required to address the risks identified with subsequent reporting to IJB/Senior management.	Audit Risk 4	Reasonable	The Strategic Risk register is regularly monitored by appropriate committees with a detailed commentary of all risks classified as “very high” being provided by the Chief Officer. Outstanding audit actions since June 2021 on training in regard to risk management should be completed.

15. 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 IJB members.

16. There is a Risk Management Strategy document in place which describes the risk management arrangements for the HSCP and forms part of the wider framework for corporate governance and internal control.

A review of the Risk Management Strategy Document found it to be comprehensive detailing for example the:

- Vision of the IJB in respect to effective risk management
- Assurance and Governance
- Integration and Organisational processes
- External monitoring ,communications and reporting
- Monitoring, Review and Continuous improvement
- Resourcing and risk management
- Training and development

17. Roles and responsibilities are clearly identified for Key personnel, e.g.:

- Chief Officer
- Chief Financial Officer
- Clinical and Care Governance Team
- Individual risk owners

18. A “risk management process document” is in place that provides guidance on the key aspects of populating and maintaining risk registers. The document was found to be comprehensive covering all aspects of risk management.

19. It was noted that there is no agreed review period for either the Risk Management Strategy document or the risk management process document and that version control was not included in either document. HSCP officers have proposed a development day scheduled for September/October 2023 where the agenda will include :

- Review of Risk Management Strategy
- Risk appetite
- Review content of Strategic Risk Registers(SRR)

Action Plan 2

20. It is a requirement that the HSCP have in place a Strategic Risk Register which is presented to the IJB and Clinical and Care Governance Committee every six months. It was evidenced that the Strategic Register has been regularly reviewed by the appropriate committees, the last review having been carried out at a meeting on 20 June 2023 by the HSCP Audit and Risk Committee.

21. All key business activities within the HSCP have an operational risk register in place as required per the Strategy document. A review of these risk registers noted that a number of them have not been updated and formally reviewed for some time, e.g. the Adult Services operational risk register was last updated in 2018/19. Discussions with HSCP officers noted that ongoing operational risks are identified and mitigated against via a number of processes/mechanisms. These processes have not been formally reviewed by internal audit therefore no opinion can be given on their effectiveness, nevertheless, any mitigations should be reflected in up to date operational risk registers.

Audit Plan 1

22. Whilst it is recognised that users have access to Guidance and Strategy documents it was noted these documents are not currently available to relevant users which was a recommendation from a previous risk management audit.

Action Plan 4

[There is a defined and consistent approach for the accurate and timely identification and evaluation of strategic risks.](#)

23. The risk management process document manual sets out a consistent approach to identify and prioritise risks, in particular the document provides guidance on :

- identifying risk
- assessing the likelihood and impact of the risk
- scoring of risks
- prioritise risks (red, amber or green)
- Mitigate and manage the risk
- Review and reporting of risks

24. There is in place a standing item on the agenda of the Audit and Risk Committee where the Committee reviews key issues or changes to strategic risks. Internal audit confirms that risk registers are being reviewed on a regular basis as per the requirements of the risk strategy document.

25. All key operational services have a risk register in place as required by the Strategy document. A review of these risk registers noted that a number of them have not been updated and formally reviewed within the prescribed time. See paragraph 21 above. HSCP officers have advised that operational risks are identified, monitored and mitigated on an ongoing basis and various mechanisms are in place such as utilising “smart software” with corresponding training given to relevant staff members.

Audit Plan 1

There is an effective process in place to monitor the implementation of the actions required to address the risks identified with subsequent reporting to IJB/Senior management.

26. The SRR was last reviewed in June 2023 by the HSCP Audit and Risk Committee. It was evidenced that the risks are actively managed to reduce their impact upon the organisation and the likelihood of them being realised. The table below is an excerpt from the report which shows the movement in the Strategic risks for each risk category over the last 2 years.

Residual Risks	Very High	High	Medium	Total
May 2021	2	9	9	20
December 2021	4	13	6	23
June 2022	4	14	6	24
November 2022	7	12	5	24
June 2023	4	13	7	24

27. As required per the Strategy document a detailed commentary has been provided by the Chief Officer in regard to all “Very High” risks identified.
28. It is a requirement per the risk strategy document that “the IJB will ensure that the Strategic Risk Register will be reported annually to the NHS Highland Board and Argyll & Bute Council, or whenever requested”. It was evidenced that the June 2022 strategic risk register was forwarded to the NHS Highland Board in June 2022 and that that the latest Strategic Risk register will be forwarded imminently.
29. The risk management strategy document states that “the IJB will ensure that managers are provided with relevant training to ensure they have the ability to manage risk”. It is noted that there is an outstanding action since June 2021 covering:
- Training for new members of IJB and Audit Committee
 - training for Risk leads
 - maintenance of training records

Whilst this recommendation is still outstanding we note that actions are currently in place to address these issues.

Action Plan 3

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Medium	1	Operational Risk Registers All key business activities within the partnership have an operational risk register in place as required per the Strategy document. A review of these risk registers noted that they have not been updated and formally reviewed.	Failure to regularly update and review operational risk registers may lead the organisation to being exposed to unacceptable risks.	Recommendation accepted. All operational risk registers will be updated on smart sheet.	Business Improvement Manager December 2024
Low	2	Risk Management Documents It was noted that there is no agreed review date for both the Risk Management Strategy and process document. In addition current versions do not have version control. Risk management documents should be made available on the intranet as per previous audit recommendation.	Failure to have an agreed review may lead to documents no longer reflecting best practice.	Recommendation accepted.	Head of Finance & Transformation (HSCP)/ Business Improvement Manager December 2024
Low	3	Training It is noted that there is an outstanding audit action since June 2021 covering : <ul style="list-style-type: none"> • Training for new members of IJB and Audit Committee • training for Risk leads • maintenance of training records 	Failure to train appropriate personnel may lead to the organization being exposed to unacceptable risks.	Recommendation accepted. A training programme based upon the use of the Smartsheet system is being developed.	Business Improvement Manager December 2023

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
LOW	4	Intranet/Other Portal – Access to Documents Whilst it is recognised that users have access to Guidance and Strategy documents it was noted these documents are not currently available to relevant users which was a recommendation from a previous risk management audit.	Failure to have relevant documents readily available to users may lead to some personnel not having access.	The HSCP should ensure that all operational risk registers and training materials are available to all staff to access and relevant staff to update on sharepoint.	Head of Finance & Transformation (HSCP)/ Business Improvement Manager December 2024

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 HSCP to achieve better value for money (VFM).

Appendix 2 – Audit Opinion

Level of Assurance	Definition
High	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.
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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.

Argyll & Bute Health & Social Care Partnership

Internal Audit Report

August 2023

FINAL

**Financial Management
Arrangements**

Audit Opinion: Substantial

	High	Medium	Low	VFM
Number of Findings	0	0	1	0

CHOOSE ARGYLL. LOVE ARGYLL.

Contents

1. Executive Summary	3
Introduction	3
Background	3
Scope	4
Risks	4
Audit Opinion	4
Recommendations	4
2. Objectives and Summary Assessment	5
3. Detailed Findings	6
Appendix 1 – Action Plan	8
Appendix 2 – Audit Opinion	10

Contact Details

Internal Auditor: ***Moira Weatherstone***
 Telephone: ***01546 604146***
 e-mail: ***moira.weatherstone@argyll-bute.co.uk***

www.argyll-bute.gov.uk

1. Executive Summary

Introduction

1. As part of the 2023/24 internal audit plan, approved by the Audit & Risk Committee in April 2023, we have undertaken an audit of Argyll & Bute Health & Social Care Partnership (HSCP) system of internal control and governance in relation to Financial Management Arrangements.
2. The audit was conducted in accordance with the Public Sector Internal Audit Standards (PSIAS) with our conclusions based on discussions with Health & Social Care Partnership 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 HSCP.
3. The contents of this report have been agreed with the appropriate Health & Social Care Partnership 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. Financial management is the strategic planning and managing of an organisations finances to better align their finances to their corporate aims and objectives. It is about identifying resources, devising a financial plan, setting budgets and establishing procedures to monitor and control their financial undertakings. It is about efficient and effective management of the financial resources of the HSCP.
5. The financial resources available to the HSCP in 2022/23 totalled £341m (Health Services £251m and Social Work £90m).
6. The Integration Joint Board (IJB) was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. The Partnership is a distinct legal entity with a board of governance, the IJB which has responsibility and accountability for the planning, resourcing and oversight of the operational delivery of integrated services as outlined in its Strategic Plan. The IJB was delegated resources and responsibility for Health and Care service delivery from 1 April 2016.
7. The HSCP is responsible for the planning and delivery of all community and acute health and social care services for adults and children throughout the region. This includes services delivered directly and a wide range of services which are purchased from external providers including NHS Greater Glasgow and Clyde.
8. The HSCP seeks to look three years ahead in respect of its financial planning. This is particularly challenging in the current context with high levels of uncertainty relating to funding and inflation. It is expected that significant challenges lie ahead in respect of public funding in Scotland and financial pressures will require to be managed through on going value for money

and efficiency improvement work, the implementation of new ways of working and careful forward planning.

9. The Finance & Policy Committee of the IJB Board meets regularly in order to scrutinise performance against budget, progress with the delivery of savings and the Transformation Programme. Improving financial management and governance has been a priority for a number of years, steps taken have contributed to the much improved overall financial position the HSCP is now in. The HSCP continues to seek to identify ways of improving efficiency and has been able to generate funds to enable investment in longer term service transformation.
10. The IJB has a robust approach to Strategic Risk Management and responsibility for oversight of financial risks and mitigations sits with its Finance & Policy Committee. The Financial plan sits alongside a range of HSCP strategic and operational planning documents. These include the new Joint Strategic Plan and Commissioning Strategy.

Scope

11. The scope of the audit was to provide assurance over arrangements for financial planning, management and savings as outlined in the Terms of Reference agreed with the Head of Finance and Transformation on 10 July 2023.

Risks

12. The risks considered throughout the audit were:
 - SRR01 - Financial Sustainability
 - Audit Risk 1: failure to have robust financial management processes in place
 - Audit Risk 2: failure to have robust financial reporting arrangements in place

Audit Opinion

13. 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.
14. Our overall audit opinion for this audit is that we can take a substantial level of assurance. This means that 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.

Recommendations

15. We have highlighted one low priority recommendations where we believe there is scope to strengthen the control and governance environment. These are summarised below:
 - In order to ensure business continuity, consideration should be given to producing a set of procedures setting out processes and timeframes for the submission of the various financial management reports.

16. 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

17. 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

	Control Objective	Link to Risk	Assessment	Summary Conclusion
1	Strategic financial management arrangements are in place, including a financial management plan	SRR01 Audit Risk 1	Substantial	Strategic Financial Management Planning arrangements are in place which are a combination of individual processes and procedures within the NHS and within Argyll & Bute Council (the Council (SW)) to inform the processes and reporting within the HSCP/IJB.
2	Financial management policies are in place	Audit risk 1	Reasonable	The NHS and the Council (SW) have their own systems and processes in place for financial management within each organisation. Timetables, processes for financial management and reporting are largely set by the two partner bodies. Whilst financial management processes are well understood and working well in terms of what information is required, how the information is presented and when information is provided to the Head of Finance and Transformation (HSCP) there are no written procedures in place.
3	Regular financial management reports are prepared and reported	Audit Risk 2	High	Reports are prepared on a regular basis by the Head of Finance and Transformation. Financial management reports are presented to the Finance and Policy Committee of the HSCP and the IJB. In addition, the HSCP have saving review meetings (Argyll & Bute Savings Review Group) for each of the services within Social Work. Representatives from the HSCP, the NHS, management, finance and Social Work attend these meetings allowing each budget holder discusses progress against savings on a rolling basis.

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

3. Detailed Findings

Strategic financial management arrangements are in place, including a financial management plan

19. Strategic Financial Management Planning arrangements are in place within the HSCP which allows the HSCP to identify available resources, set and monitor budgets and identify possible savings options.
20. The 2023/24 Financial Plan and budget was presented to the Integrated Joint Board (IJB) at a meeting on 29 March 2023 where the IJB were asked to approve the proposed budget for 2023/24. The Financial Plan and Budget report provided a proposed budget supported by a Value for Money Strategy for 2023/24. The Financial plan sits alongside a range of HSCP strategic and operational planning documents. These include the new Joint Strategic Plan and Commissioning Strategy.
21. The Budget and Medium Term Financial Plan 2023-2026 were noted on the minutes of the meeting of the Finance and Policy Committee on 27 January 2023. This report provided the Finance & Policy Committee with an opportunity to consider the updated budget outlook for the 2023/24 financial year and medium term financial plan and to note the high level of risk and uncertainty. In addition they were asked to note the forecast budget gap and the progress made to date in identifying proposals to address the budget gap.

Financial management policies are in place

22. Whilst financial management processes are well understood and working well in terms of what information is required, how the information is presented and when information is provided to the Head of Finance and Transformation (HSCP) from the NHS and the Council (SW), there are no written procedures in place.

Action Plan 1

23. Services provided by the HSCP are largely funded by allocations made by the Scottish Government to Local Authorities and NHS Boards. They then pass on funding for the various delegated services to HSCPs. The NHS and Argyll & Bute Council Social Work department have separate financial management arrangements in place to identify their own resources, to monitor and to report on their own budgets internally within their organisations. Timetables, processes for financial management and reporting are largely set by the two partner bodies.
24. The HSCP have processes in place which combine financial information received from the NHS and the Council (SW). Both organisations submit separate reports to the Head of Finance and Transformation of the HSCP for consolidation and reporting within the HSCP. Whilst the NHS and the Council (SW) run completely different basis's for accounting monthly (the NHS run accrual accounting basis and the Council (SW) largely based on a forecasting basis) this is managed appropriately by the HSCP.
25. The financial management information provided by the NHS and the Council (SW) to the HSCP allows the HSCP to identify available resources, set and monitor budgets and identify possible savings options.

Regular financial management reports are prepared and reported

26. Reports are prepared on a regular basis by the Head of Finance and Transformation. Financial management reports are reported to the Finance and Policy Committee and the IJB. The Finance & Policy Committee of the IJB Board meets regularly in order to scrutinise performance against budget, progress with the delivery of savings and discuss the Transformation Programme.

27. The HSCP hold saving review meetings (Argyll & Bute Savings Review Group) for each of the services within Social Work. Representatives from the HSCP, the NHS, management, finance and Social Work attend these meetings allowing each budget holder discusses progress with savings on a rolling basis. The meetings are chaired by the Head of Finance and Transformation (the Chief Finance Officer). The meetings are recorded with a list of updates and actions being maintained, including identifying the responsible officer and completion date and target budget savings.

Appendix 1 – Action Plan

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
Low	4	<p>Procedures</p> <p>Whilst policies and procedures are clearly understood by the HSCP, NHS and the Council (SW) there are no written procedures in place.</p>	Business Continuity	A written procedure for the month end financial reporting process will be drafted.	<p>Head of Finance and Transformation</p> <p>31 December 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
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 HSCP to achieve better value for money (VFM).

Appendix 2 – Audit Opinion

Level of Assurance	Definition
High	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.
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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.

Argyll and Bute Council
Internal Audit Report
October 2023
Final

LiveArgyll
Establishment Visit
Queens Hall & Library, Dunoon

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 four year 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 24th October 2023 we visited the Queens Hall & Library, Dunoon. 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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	None
2	Doors	The automatic main entrance doors were in good working condition and all doors were undamaged, clean and opened and closed freely.	None
3	Ceilings	Apart from the ceiling visible from the gym area (which has been fixed and awaiting any signs of this failing before repairing the ceiling tiles) the ceiling is intact with no evidence of water damage, cracks or chipped plaster.	None
4	Walls	The walls are clean, however there are the odd scuff marks and chips throughout the building which cannot be helped. There are no visible cobwebs or water marks. The building itself is mainly window therefore no posters or notices are on bare boards. All skirting is new and fixed to the walls, it is clean and free from scuff marks.	None
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area and foyer are open plan and are uncluttered providing sufficient space for essential equipment.	None
6	Windows	The front of the Queens Hall is predominantly window. There is no visible damage to any of the windows. Windows that can open and close freely do so. Any posters/information are all on boards.	None
7	Elevators	There is one elevator located inside the Queens Hall on the ground floor, it is in good working order and is clean and tidy, including the mirror inside.	None
8	Environment	Lighting and ventilation were comfortable, noise levels were appropriate and waste bins are emptied regularly.	None
9	Signage	There is adequate signage throughout the building.	None
10	Noticeboards & Leaflets	There is adequate and up to date noticeboards and leaflets. There are no posters on bare walls or windows except for the EXIT signs at the front doors.	None

	Area	Strengths	Areas for Consideration
11	Furniture, Fittings & Equipment	All furniture and fittings appear to be in good clean condition and without damage. All equipment is in good working order.	None
12	Toilets	All toilets are clean, tidy and well stocked. Bins are emptied regularly and sanitary units replaced.	None
13	Baby Changing Units	All baby changing units are clean without any damage.	None
14	Swimming Pool	N/A	N/A
15	Sports Hall, Gym and Studios	The main hall, the gym and the 2 fitness studios are well equipped and clean and tidy and free from obstruction. All rooms have adequate lighting. There are no damaged sockets.	None
16	Libraries	All books are kept in excellent order on the shelves and are clean and tidy. There is no discarded stock on sale or posters on the shelving. The public access computers are all in working order.	None
17	Income Collection	There is 1 vending machine within the Hall that is the responsibility of LiveArgyll staff. Income from this is collected and recorded.	None
18	Booking of Facilities	Bookings and refunds are processed appropriately.	None
19	Floats	The float held agrees with the record held by the LiveArgyll accountant. The float is regularly checked and was found to be correct at the time of the visit.	None
20	Banking	Banking takes place as and when depending on income received and staff availability. Records are kept accordingly. Income is stored securely.	None

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. As highlighted above there is no action required in relation to the audit findings.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	√	√	√
Helensburgh Pool		√	√
Riverside Leisure Centre		√	√
Rothesay Leisure Pool		√	√
Mid Argyll Sports Centre		√	√
Libraries			
Campbeltown	√	√	√
Dunoon		√	√
Helensburgh		√	√
Lochgilphead		√	√
Oban	√	√	√
Rosneath		√	√
Rothesay		√	√
Halls & Community Centres			
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
October 2023
Final

LiveArgyll
Establishment Visit
Riverside Leisure 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 four year 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 31 October 2023 we visited the Riverside Leisure Centre, Dunoon. 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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	None
2	Doors	The main entrance doors were in good working condition and all doors internally were undamaged, clean and opened and closed freely.	None
3	Ceilings	The ceiling is intact with no evidence of water damage, cracks or chipped plaster.	None
4	Walls	The walls are clean, however there are the odd scuff marks and chips throughout the building which cannot be helped. There are no visible cobwebs or water marks. There are no posters or notices on bare walls. All skirting is new and fixed to the walls, again with the odd historical scuff mark.	None
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area is uncluttered providing sufficient space for essential equipment.	None
6	Windows	There are no windows that can open within the swimming pool with the exception of a fire exit window which is not visible to the public. This opens automatically in the event of the alarm going off. The windows are not cluttered with posters and appear to be clean without any damage.	None
7	Elevators	There is one elevator situated at the entrance of the leisure centre. This is in good working order and clean and tidy with no breakages on the mirror inside.	None
8	Environment	Lighting and ventilation were comfortable, noise levels were appropriate and waste bins are emptied regularly.	None
9	Signage	There is adequate signage both inside and outside the building.	None
10	Noticeboards & Leaflets	There is adequate and up to date noticeboards and leaflets. There are no posters on bare walls or windows, with the exception of a poster on the door advising of a last minute early closure.	None

	Area	Strengths	Areas for Consideration
11	Furniture, Fittings & Equipment	All furniture and fittings appear to be in good clean condition and without damage. All equipment is in good working order.	None
12	Toilets	All toilets are clean, tidy and well stocked. Bins are emptied regularly and sanitary units replaced.	None
13	Baby Changing Units	The two baby changing units within the changing village are clean, in good working order and with no broken parts.	None
14	Swimming Pool	The SportsMax shop was clean, tidy and well stocked. There were no cracked, chipped or loose tiles or drain covers and all fixtures were firmly in place. Pool chairs were in good condition and lifesaving equipment easily accessible. The changing village was clean and tidy throughout with no damaged tiles or fittings and drains were clear. There was no evidence of damage to showerheads throughout the facility, there was a sufficient number of showers and hairdryers available for users of the facility. Albeit tired, the health suite was clean and tidy with no evidence of damage to tiles and drain covers. This is due for refurbishment in 2024. Changing cubicles were in good condition throughout.	None
15	Sports Hall, Gym and Studios	The gym is brand new and is clean and tidy. Flooring is carpet tiles. No trip hazards or obstructions with plenty of room for customers to manoeuvre. No damaged wall sockets.	None
16	Libraries	N/A	N/A
17	Income Collection	There are no vending machines in the leisure centre that are the responsibility of LiveArgyll staff.	None
18	Booking of Facilities	Bookings and refunds are processed appropriately.	None
19	Floats	The float held agrees with the record held by the LiveArgyll accountant. The float is regularly checked and was found to be correct at the time of the visit.	None
20	Banking	Banking takes place as and when depending on income received and staff availability. Records are kept accordingly. Income is stored securely.	None

Management Response

Management duly note the favourable opinion and individuals findings contained within these reports. As highlighted above there are no action required in relation to the audit findings.

.

Appendix 1 – Establishment Visit Schedule 2023/24

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

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Helensburgh Leisure Centre

Audit Opinion: **Green**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 7 September 2023 we visited the Helensburgh Leisure 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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	None
2	Doors	The automatic main entrance doors were in good working condition and all doors were undamaged, clean and opened and closed freely.	None
3	Ceilings	The ceiling was intact with no evidence of water damage, cracks or chipped plaster.	None
4	Walls	Walls and skirting were clean with no evidence of water damage, cracks or chipped plaster. There were no posters attached to walls.	None
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area and foyer were uncluttered providing sufficient space for essential equipment.	None
6	Windows	Windows were clean, uncluttered with posters, undamaged and were able to be opened and closed freely.	None
7	Elevators	The elevator was clean and tidy and in working condition.	None
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	None
9	Signage	External signage indicated the facility name and the LiveArgyll logo was present. Internal signage was appropriate to guide users around the facility.	None
10	Noticeboards & Leaflets	Notice boards and leaflet stands were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	All furniture and fittings were clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions. Equipment was in good working order, electrical equipment is subject to portable appliance testing (PAT) programme. There was no visual damage observed to sockets and data points.	None

	Area	Strengths	Areas for Consideration
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	
13	Baby Changing Units	Baby changing unit was clean, intact and in good working condition.	None
14	Swimming Pool	The SportsMax shop was clean, tidy and well stocked. There were no cracked, chipped or loose tiles or drain covers and all fixtures were firmly in place. Pool chairs were in good condition and lifesaving equipment easily accessible. The changing village was clean and tidy throughout with no damaged tiles or fittings and drains were clear. There was no evidence of damage to showerheads throughout the facility, there was a sufficient number of showers and hairdryers available for users of the facility. The health suite was clean and tidy with no evidence of damaged to tiles and drain covers. Changing cubicles were in good condition throughout.	Several showers were out of order due to faulty sensors. One hairdryer was unavailable for use. The sauna was out of order due to an element requiring to be replaced.
15	Sports Hall, Gym and Studios	The gym and studio areas are clean and tidy with no evidence of damage or slip/trip hazards to the flooring. Lighting was adequate and glass and mirrors were clean. Window blinds were operational to provide shade from strong sunshine. There was no damage observed to electrical sockets. All members of staff were wearing LiveArgyll branded clothing and name badges.	None
16	Libraries	N/A	
17	Income Collection	There are no vending machines or payphones managed by LiveArgyll staff, those present in the cafeteria area are managed by Council staff.	None
18	Booking of Facilities	Use of facilities and services provided are via membership or of a pay as you go nature, there is no requirement to make a booking that may result in a refund.	None

	Area	Strengths	Areas for Consideration
19	Floats	The float held at the facility was checked and found to agree with what facility management expected. The float is regularly checked by a duty officer.	The float held by the facility did not agree with the record provided by the LiveArgyll accountant.
20	Banking	Procedures are followed when cashing-up and income received is banked on a weekly basis. Appropriate records of income and any identified differences are noted along with reasons. Income is stored securely in a safe between bankings.	None

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Helensburgh Library

Audit Opinion: **Green**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 7 September 2023 we visited the Helensburgh Library. 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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	The fire exit door and surround showed evidence of water damage.
2	Doors	The main entrance door, automatic door and all internal doors were undamaged, clean and in good working condition.	None
3	Ceilings	The ceiling was intact with no evidence of water damage, cracks or chipped plaster.	One ceiling tile was missing in the ladies toilet.
4	Walls	Walls and skirting were clean with no evidence of water damage, cracks or chipped plaster. There were no posters attached to walls.	None
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area and foyer were uncluttered providing sufficient space for essential equipment and books for processing.	The carpeting in meeting room 2 was torn and a floor mounted power outlet was loose.
6	Windows	Windows were clean, uncluttered with posters, undamaged and were able to be open and closed freely.	None
7	Elevators	The elevator was clean and tidy and in working condition.	The telephone inside the elevator is not working and therefore not currently available for use by the public.
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	Three lights were not working at the time of the visit.
9	Signage	External signage indicated the facility name and the LiveArgyll logo was present. Internal signage was appropriate to guide users around the facility.	None
10	Noticeboards & Leaflets	Notice boards were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	All furniture and fittings were clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions. Equipment was in good working order. There was no visual damage observed to sockets and data points.	None

	Area	Strengths	Areas for Consideration
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	None
13	Baby Changing Units	Baby changing unit was clean, intact and in good working condition.	None
14	Swimming Pool	N/A	N/A
15	Sports Hall, Gym and Studios	N/A	N/A
16	Libraries	Book shelving was accessible to all users, clean throughout and no posters were attached to end panels. All books on shelving were in good condition tidily arranged and displayed in accordance with collection signage. There were no discarded books offered for sale to the public. The People's Network Computers were all in good working condition with some in use at the time of the visit. Paintings were displayed neatly on walls. Staff were of smart appearance.	One PC monitor had been removed by ICT services and not yet replaced. Name badges were not worn at the time of the visit.
17	Income Collection	There are no vending machines or payphones within the facility.	N/A
18	Booking of Facilities	Use of facilities and services provided are of a pay as you go nature, there is no requirement to make a booking.	None
19	Floats	The float held at the facility is consistent with the record held by the LiveArgyll accountant. The income and float was counted and found to be correct.	None
20	Banking	Procedures are followed when cashing-up and income received is transferred to the Helensburgh Leisure Centre for banking purposes on a weekly basis. Income is stored securely between transfers.	None

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Aqualibrium and Campbeltown Library

Audit Opinion: **Amber**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 26 September 2023 we visited Aqualibrium & Campbeltown Library. 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 **Amber**. This means that whilst we have identified issues we are not of the view that they post an immediate risk to service delivery. However, management should consider how best to address the issues within a reasonable timescale.

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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	A large section of the exterior of the building appears to be discoloured.
2	Doors	Automatic doors were in good working condition and all other doors were undamaged, clean and opened and closed freely.	None
3	Ceilings	The ceiling was intact with no evidence of water damage, cracks or chipped plaster.	None
4	Walls	Walls were in good condition with minor scuffs and paint chips observed, there were no posters attached to walls. Skirtings were clean and firmly attached throughout most of the building.	Skirting in first-floor changing area is missing leaving unsightly glue residue in its place.
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter allowing easy access for users of all abilities. The main reception area and foyer were uncluttered providing sufficient space for essential equipment.	None
6	Windows	Windows were clean, uncluttered with posters, mostly undamaged and those that weren't fixed were able to be opened and closed freely.	One window was broken and boarded in the library area.
7	Elevators	The elevator was clean, tidy and in working condition.	None
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	Two lights were not working on the first floor. (Gym reception and changing room)
9	Signage	External signage indicated the facility name and the LiveArgyll logo was present. Internal signage was appropriate to guide users around the facility.	None
10	Noticeboards & Leaflets	Notice boards and leaflet stands were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	Furniture and fittings were generally clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions.	Some of the chairs in the conference room were in need of cleaning, mostly due to age-related staining.

	Area	Strengths	Areas for Consideration
		Equipment was in good working order, electrical equipment is subject to portable appliance testing (PAT) programme. There was no visual damage observed to sockets and data points.	
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	None
13	Baby Changing Units	Baby changing unit was clean, intact and in good working condition.	None
14	Swimming Pool	The SportsMax shop was clean, tidy and well stocked. There were no cracked, chipped or loose tiles or drain covers and all fixtures were firmly in place. Pool chairs were in good condition and lifesaving equipment easily accessible. The changing village was clean and tidy throughout with no damaged tiles or fittings and drains were clear. There was no evidence of damage to showerheads throughout the facility, there was a sufficient number of showers and hairdryers were available for users of the facility. The health suite was clean and tidy with no evidence of damaged to tiles and drain covers. Changing cubicles were in good condition throughout.	Several coin operated hairdryers were unavailable for use.
15	Sports Hall, Gym and Studios	The gym and studio areas are clean and tidy with no evidence of damage or slip/trip hazards to the flooring. Lighting was adequate and glass and mirrors were clean. There was no damage observed to electrical sockets. All members of staff were wearing LiveArgyll branded clothing and name badges.	Tile grouting in the gym changing room was dark and unsightly.
16	Libraries	Book shelving was accessible to all users and clean throughout. All books on shelving were in good condition tidily arranged and displayed in accordance with collection signage. There were no discarded books offered for sale to the public.	There was some overlapping of books on display in the wellbeing section due to limited space.

	Area	Strengths	Areas for Consideration
		The People's Network Computers were all in good working condition with some in use at the time of the visit. Display cases were clean, undamaged and contained exhibits. Art exhibits were displayed neatly on walls. Staff were of smart appearance.	There were some information posters attached to end panels of book shelving.
17	Income Collection	There are no vending machines or payphones in use.	None
18	Booking of Facilities	Use of facilities and services provided are via membership or of a pay as you go nature, any refunds required are processed in accordance with procedures.	None
19	Floats	The floats held by Aqualibrium and the Library were checked and found to agree with what facility management expected. Both floats agreed to the record provided by the LiveArgyll accountant. The Aqualibrium float is regularly checked by duty officers and periodically in the library due to low levels of income.	None
20	Banking	Procedures are followed when cashing-up and income received is banked on a regular (daily where possible) basis. Appropriate records of income and any identified differences are noted along with reasons. Aqualibrium Income is stored securely in a safe between bankings and the library income is stores safely in a locked cash box within a locked drawer with restricted access to keys.	None

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Oban Library

Audit Opinion: **Green**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 5 September 2023 we visited the Oban Library. 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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	None
2	Doors	The main entrance door, automatic door and all internal doors were undamaged, clean and in good working condition.	None
3	Ceilings	The ceiling was intact with no evidence of water damage, cracks or chipped plaster.	None
4	Walls	Walls and skirting were clean with no evidence of water damage, cracks or chipped plaster. There were no posters attached to walls other than in the children's Bookbug area.	There are some minor paint chips and scuff marks in the main library area. There is more significant paint flaking in the kitchen area but this is not available to public. There are some posters attached to the walls with blue tack in the Bookbug area.
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area and foyer were uncluttered providing sufficient space for essential equipment and books for processing.	There is some historic staining and a single length of tape on carpeting adjacent to the reception area and more significant staining on carpeting outside the toilets. The flooring in the kitchen area is uneven.
6	Windows	Windows were clean, uncluttered with posters, undamaged and were able to be open and closed freely.	None
7	Elevators	N/A	N/A
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	None
9	Signage	External signage indicated the facility name and the LiveArgyll logo was present in the entrance foyer. Internal signage was appropriate to guide users around the facility.	None
10	Noticeboards & Leaflets	Notice boards and leaflet stands were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	All furniture and fittings were clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions.	None

	Area	Strengths	Areas for Consideration
		ICT had recently visited to check equipment and left in good working order. All sockets and data points appeared to be intact.	
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	None
13	Baby Changing Units	Baby changing units were clean, intact and in good working condition. Nappy disposal bins are replaced regularly under contract arrangement.	None
14	Swimming Pool	N/A	
15	Sports Hall, Gym and Studios	N/A	
16	Libraries	Book shelving was accessible to all users, clean throughout and no posters were attached to end panels. All books on shelving were in good condition tidily arranged and displayed in accordance with collection signage. There were no discarded books offered for sale to the public. The People's Network Computers were all in good working condition with some in use at the time of the visit. Paintings were displayed neatly on walls. Staff were of smart appearance and name badges worn.	The library had no gallery exhibits on display, there was one empty display cabinet near the exit.
17	Income Collection	There are no vending machines or payphones within the facility.	
18	Booking of Facilities	Use of facilities and services provided are of a pay as you go nature, there is no requirement to make a booking.	
19	Floats	The float held at the facility is consistent with the record held by the LiveArgyll accountant. The income and float was counted and found to have an immaterial difference of 25p at the time of the visit.	
20	Banking	Procedures are followed when cashing-up and income received is transferred to the Corran Halls for banking purposes on a weekly basis. Income is stored securely between transfers.	No record of cash differences is maintained at the Library.

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Rothesay Leisure Pool

Audit Opinion: **Amber**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 22 September 2023 we visited the Rothesay Leisure Pool. 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 **Amber**. This means that whilst we have identified issues we are not of the view that they post an immediate risk to service delivery. However, management should consider how best to address the issues within a reasonable timescale.

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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	None
2	Doors	The main entrance and all internal doors were undamaged, clean and opened and closed freely.	The main entrance door frame showed evidence of wear.
3	Ceilings	The ceiling was intact with no evidence of water damage, cracks or chipped plaster.	None
4	Walls	Walls and skirting were clean with no evidence of water damage, cracks or chipped plaster. There were no posters attached to walls.	None
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area and foyer were uncluttered providing sufficient space for essential equipment.	Flooring in the spectator area is lifting.
6	Windows	Windows were clean, uncluttered with posters, undamaged and were able to be opened and closed freely.	None
7	Elevators	N/A	
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	None
9	Signage	External signage indicated the facility name and the LiveArgyll logo was present via pull-up banner internally. Internal signage was appropriate to guide users around the facility.	None
10	Noticeboards & Leaflets	Notice boards and leaflet stands were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	All furniture and fittings were clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions. Equipment was in good working order, electrical equipment is subject to portable appliance testing (PAT) programme. There	None

	Area	Strengths	Areas for Consideration
		was no visual damage observed to sockets and data points.	
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	None
13	Baby Changing Units	Baby changing unit was clean, intact and in good working condition.	None
14	Swimming Pool	The SportsMax shop was clean, tidy and well stocked. There were no cracked, chipped or loose tiles or drain covers and all fixtures were firmly in place. Pool chairs were in good condition and lifesaving equipment easily accessible. The changing village was clean and tidy throughout with no damaged fittings and drains were clear. There was no evidence of damage to showerheads throughout the facility, there was a sufficient number of showers and hairdryers available for users of the facility. The health suite was clean and tidy with no evidence of damaged to tiles and drain covers. Changing cubicles were in good condition throughout.	There was one cracked tile in changing village area and some loose tiles in the steam room. Approx. 6 lockers were out of use due to broken keys. Inadequate drainage in health suite shower resulting in water pooling across the floor.
15	Sports Hall, Gym and Studios	The gym and studio areas are clean and tidy with no evidence of damage or slip/trip hazards to the flooring. Lighting was adequate and glass and mirrors were clean. There was no damage observed to electrical sockets. All members of staff were wearing LiveArgyll branded clothing and name badges.	One item of gym equipment was faulty and taped off to prevent use.
16	Libraries	N/A	
17	Income Collection	Appropriate procedure was in place to guide staff when collecting income from vending machines. A suitable template is completed by staff when emptying income from the vending machine and a receipt produced by the point of sale (POS) system is attached.	None
18	Booking of Facilities	Use of facilities and services provided are via membership or of a pay as you go nature, cash refunds are only made if payment was made by cash and would be recorded on the POS system.	None

	Area	Strengths	Areas for Consideration
19	Floats	The float held at the facility was checked and found to be correct and agree with the record provided by the LiveArgyll accountant. The float is checked twice daily by a duty officer and receptionist.	None
20	Banking	Procedures are followed when cashing-up and income received is banked daily where possible. Appropriate records of income and any identified differences are noted along with reasons. Income is stored securely in the till throughout the day and overnight in a safe prior to banking.	None

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol. In relation to the gym equipment, new equipment has been purchased and will be installed in Dec 2023.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Rothesay Moat Centre & Library

Audit Opinion: **Amber**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 22 September 2023 we visited the Rothesay Moat Centre & Library. 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 **Amber**. This means that whilst we have identified issues we are not of the view that they post an immediate risk to service delivery. However, management should consider how best to address the issues within a reasonable timescale.

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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	There is an accumulation of moss around the bottom of the building and some of the rough cast is falling off. Some boarding below the roof was unsightly with dirt, moss and flaking paintwork.
2	Doors	The main entrance door and all internal doors were undamaged, clean and most were in good working condition.	None
3	Ceilings	The ceiling was clean and intact with no chipped plaster.	There was some staining from historical water damage. Contractors had left a significant mess of broken plaster in the gym storage cupboard following a roof repair.
4	Walls	Walls and skirting were clean with no cracks or chipped plaster.	There were minor paint chips and scuffmarks throughout and paint flaking in stairway. There were posters on the wall of the Green Tree Café used by community groups.
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The library is used as the main reception area and was uncluttered providing sufficient space for essential equipment.	None
6	Windows	Windows were able to be open and closed, and were clean, undamaged and uncluttered with posters.	None
7	Elevators	The elevator is used to transfer books to the storage area and not available for staff or public use.	None
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	None
9	Signage	External signage indicated the facility name and LiveArgyll logo. Internal signage was appropriate to guide users around the facility.	None

	Area	Strengths	Areas for Consideration
10	Noticeboards & Leaflets	Notice boards and leaflet stands were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	Furniture and fittings were clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions. Electrical equipment had been subject to portable appliance testing (PAT). All sockets and data points appeared to be intact. Bouncy castle and blower are checked upon each use.	None
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	None
13	Baby Changing Units	Baby changing units were clean, intact and in good working condition.	None
14	Swimming Pool	N/A	
15	Sports Hall, Gym and Studios	The fitness class/studio area was clean and tidy with no evidence of damage or slip/trip hazards to the flooring and lighting was adequate. Spin bikes checked weekly. There was no damage observed to electrical sockets. All members of staff were wearing LiveArgyll branded clothing and name badges.	None
16	Libraries	Book shelving was accessible to all users, clean throughout and no posters were attached to end panels. All books on shelving were in good condition tidily arranged and displayed in accordance with collection signage. There were no discarded books offered for sale to the public. The People's Network Computers were all in good working condition with some in use at the time of the visit. Paintings were displayed neatly on walls. Staff were of smart appearance.	Some books were displayed side on within sloping display shelving and some children's books were overlapping due to lack of space. One spotlight was not working.
17	Income Collection	There are no vending machines or payphones within the facility.	
18	Booking of Facilities	Bookings are processed appropriately via membership arrangements or on a pay as you go basis.	None

	Area	Strengths	Areas for Consideration
19	Floats	The float held at the facility is consistent with the record held by the LiveArgyll accountant. The float is checked weekly and was found to be correct at the time of the visit.	None
20	Banking	Procedures are followed when cashing-up. Income is passed to the pool approximately monthly for recording on the point of sale system and included within their banking totals. Income is securely stored in a locked desk drawer or filing cabinet in office pending transfer to pool.	None

Management Response

Management duly note the favourable opinion and individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol. In relation to the book displays this issue has been rectified.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Campbeltown Museum

Audit Opinion: **Amber**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 26 September 2023 we visited the Campbeltown Museum. 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 **Amber**. This means that whilst we have identified issues we are not of the view that they post an immediate risk to service delivery. However, management should consider how best to address the issues within a reasonable timescale.

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	The exterior of the building appears to be wind and watertight, it conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	Build-up of moss on exterior wall may lead to dampness. Moss also accumulating on ramp access to rear of building that may pose a slip hazard.
2	Doors	The main entrance door, automatic door and all internal doors were undamaged, clean and in good working condition.	None
3	Ceilings	The ceiling was intact with no evidence of water damage, cracks or chipped plaster.	None
4	Walls	Walls and skirting were clean with no evidence of water damage, cracks or chipped plaster. There were no posters attached to walls.	None
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter. The nature of the exhibits meant that there were some items at floor level below display units, there is a lot to display in a relatively small area. The floor plan allows easy access for visitors to walk around, however this would be challenging for wheelchair users, in particular access to the audio equipment and exhibits on the end wall would not be easy.	Audio equipment and exhibits in cabinet on rear wall are not fully accessible to wheelchair users due to narrow access between displays.
6	Windows	Windows were in need of cleaning, however, they were uncluttered with posters, undamaged. There was no officer present at the time of the visit to demonstrate operability, however, we were advised that they are able to be open and closed freely. There was some staining on the wall below the high-level window that may be due to leakage.	Exterior of windows were in need of cleaning at time of visit. There was some water staining below the high level window on the rear wall.
7	Elevators	The elevator was clean and tidy and in working condition.	N/A
8	Environment	Heating, lighting and ventilation were comfortable and noise levels were appropriate.	None
9	Signage	External signage indicated the facility name, however there was no LiveArgyll logo in place. Internal signage was appropriate to guide users around the facility.	There was no LiveArgyll logo on display.

	Area	Strengths	Areas for Consideration
10	Noticeboards & Leaflets	Notice boards were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	All furniture and fittings were clean and appeared to be in good condition apart from some minor paint chips at the bottom of the largest display cabinet. Items were placed appropriately so as not to cause hazards or obstructions. Audio equipment was in working use at the time of the visit. There was no visual damage observed to sockets and data points.	Some minor paint chips at bottom of largest display cabinet.
12	Toilets	N/A	N/A
13	Baby Changing Units	N/A	N/A
14	Swimming Pool	N/A	N/A
15	Sports Hall, Gym and Studios	N/A	N/A
16	Libraries	N/A	N/A
17	Income Collection	There is a donations box in place at the museum and a donations policy has been prepared. Contents are emptied and verified by 2 officers prior to recording and banking.	None
18	Booking of Facilities	N/A	N/A
19	Floats	N/A	N/A
20	Banking	Income is passed to Aqualibrium for recording on the point of sale system for coding purposes and subsequent banking.	None

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Victoria Halls, Helensburgh

Audit Opinion: **Amber**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 7 September 2023 we visited the Victoria Halls, Helensburgh. 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 **Amber**. This means that whilst we have identified issues we are not of the view that they post an immediate risk to service delivery. However, management should consider how best to address the issues within a reasonable timescale.

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	The exterior of the building conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	There was no LiveArgyll sign as it had been damaged. Scaffolding was in place at the side of the building to deal with some ongoing issues.
2	Doors	The main entrance door and all internal doors were undamaged, clean and most were in good working condition.	The closing mechanism to one of the main doors causes it to slam and the balcony door is subject to intermittent sticking.
3	Ceilings	The ceiling was clean and intact with no chipped plaster.	There is some historical staining resulting from water damage in the Pillar hall and its kitchen area. There is a crack on the ceiling above the main staircase.
4	Walls	Walls and skirting were clean with no cracks or chipped plaster.	There are some paint chips and scuff marks throughout the facility. There is some historic staining as a result of water damage in the Pillar Hall. The changing room walls are marked and 3 dents were observed. There is some graffiti on the walls leading down the stairway to the backstage area. Cable coverings above skirting were loose in the corridor behind the stage.
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area and foyer were uncluttered providing sufficient space for essential equipment.	None
6	Windows	Windows were clean, undamaged and uncluttered with posters.	Two windows in the facility cannot be fully closed and in the Pillar hall, only 2 are able to be opened.
7	Elevators	The elevator was clean, tidy and in working condition.	The elevator requires some manual intervention to ensure the door is completely closed to enable operation.

	Area	Strengths	Areas for Consideration
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	Two fluorescent tube lights were not working above the stage and one light was out in the main hall/stairway area.
9	Signage	External signage indicated the facility name. Internal signage was appropriate to guide users around the facility.	There was no LiveArgyll sign outside or within the facility.
10	Noticeboards & Leaflets	Notice boards and leaflet stands were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	Furniture and fittings were clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions. Electrical equipment had been subject to portable appliance testing (PAT). All sockets and data points appeared to be intact.	Some minor wear and tear was observed on seating due to age. There is no designated storage area for furniture that is not in use, these items are stacked in various locations e.g. corridors and alcoves throughout the facility.
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	There were no period products available in the main toilets as these are no longer being delivered to the halls.
13	Baby Changing Units	Baby changing units were clean, intact and in good working condition.	None
14	Swimming Pool	N/A	
15	Sports Hall, Gym and Studios	Staff were of smart appearance wearing LiveArgyll branded clothing and name badges.	None
16	Libraries	N/A	
17	Income Collection	There are no vending machines or payphones within the facility.	None
18	Booking of Facilities	Bookings are processed appropriately.	None
19	Floats	The float held at the facility is consistent with the record held by the LiveArgyll accountant. The float is regularly checked and was found to be correct at the time of the visit.	None
20	Banking	Procedures are followed when cashing-up. Bankings take place when required, this varies due to levels of income received and availability of staff to visit the bank. Income is securely stored in a safe in the cupboard behind the reception desk between bankings taking place.	None

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Argyll and Bute Council
Internal Audit Report
September 2023
Final

LiveArgyll
Establishment Visit
Oban Corran Halls

Audit Opinion: **Amber**

Contact Details

Internal Auditor: **Mhairi Weldon**
Telephone: **01546 604294**
e-mail: **mhairi.weldon@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 four year 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 5 September 2023 we visited the Oban Corran Halls. 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 **Amber**. This means that whilst we have identified issues we are not of the view that they post an immediate risk to service delivery. However, management should consider how best to address the issues within a reasonable timescale.

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	The exterior of the building conveys the appropriate corporate image with adequate signage, lighting and accessibility for all users.	There is a letter missing from the Gaelic name and there is no fixed LiveArgyll signage. There are unsightly rust spots on the wall near the main entrance. The Perspex rain canopy has an unsightly accumulation of dirt and moss and drainage is inadequate resulting in overflow pooling and splashing at either side. There is no evidence of water damage to the outside of the building, however, internally, it would appear that there is water ingress originating from the flat roof of the building.
2	Doors	The main entrance door, automatic door and all internal doors were undamaged, clean and in good working condition.	None
3	Ceilings	The ceiling was intact with no cracks or chipped plaster.	There is some water damage in the glass fronted side hall where the cafeteria is situated.
4	Walls	Walls and skirting were clean with no cracks or chipped plaster. There were no posters attached to walls.	There is some water damage to wall between glass panes in the side hall which is currently hidden behind curtains. There are some paint chips and scuff marks throughout the facility.
5	Floors & Public Spaces	Flooring throughout was clean, tidy and free of any obstacles and clutter, the floor plan allows easy access for users of all abilities. The main reception area and foyer were uncluttered providing sufficient space for essential equipment.	There is some historic damage and staining to carpeting in the cafeteria/side hall area. The floor mat at the main entrance has a tendency to curl up which may pose a trip hazard if not rectified promptly.
6	Windows	Windows were clean, uncluttered with posters and were able to be open and closed freely.	There was some evidence of water damage to the window surround in the cafeteria/side hall area.
7	Elevators	The elevator was clean, tidy and in good working condition.	None

	Area	Strengths	Areas for Consideration
8	Environment	Heating, lighting and ventilation were comfortable, noise levels were appropriate and waste bins were not full.	None
9	Signage	External signage indicated the facility name and the LiveArgyll logo was present in the entrance foyer and cafeteria area via pull-up banners. Internal signage was appropriate to guide users around the facility.	None
10	Noticeboards & Leaflets	Notice boards and leaflet stands were tidy and not overloaded. Information displayed was suitable and in date.	None
11	Furniture, Fittings & Equipment	All furniture and fittings were clean, uncluttered and appeared to be in good condition, items were placed appropriately so as not to cause hazards or obstructions. Electrical equipment had been subject to portable appliance testing (PAT) in July. All sockets and data points appeared to be intact.	There is no WIFI available in the office area. Two CCTV cameras are wall-mounted together in the main hall area providing very similar images leaving other areas uncovered.
12	Toilets	Toilets were clean with sanitary ware firmly fixed to walls and floors and sufficient supplies were available for use. Waste bins were not full and disposal units are replaced regularly under contract arrangement.	None
13	Baby Changing Units	Baby changing units were clean, intact and in good working condition.	None
14	Swimming Pool	N/A	
15	Sports Hall, Gym and Studios	Staff were of smart appearance wearing LiveArgyll branded clothing and name badges.	None
16	Libraries	N/A	
17	Income Collection	There are no vending machines or payphones within the facility.	
18	Booking of Facilities	Bookings are processed appropriately.	None
19	Floats	The float held at the facility is consistent with the record held by the LiveArgyll accountant. The float is regularly checked and was found to be correct at the time of the visit.	None
20	Banking	Procedures are followed when cashing-up and income received from the Library is entered on the Point of Sale system to be included within Corran Hall bankings. Bankings take place when required, this varies due to levels of income received and availability of staff to visit the bank.	None

	Area	Strengths	Areas for Consideration
		Income is securely stored in a safe in the locked office between bankings taking place.	

Management Response

Management duly note the favourable opinion and the individuals findings contained within these reports. Where action is required management will ensure appropriate timely intervention / escalation protocols implemented. i.e building repair issues reported to Council via agreed Building maintenance protocol.

Appendix 1 – Establishment Visit Schedule 2023/24

	2022/23	2023/24	Complete
Leisure			
Aqualibrium	✓	✓	✓
Helensburgh Pool		✓	✓
Riverside Leisure Centre		✓	✓
Rothesay Leisure Pool		✓	✓
Mid Argyll Sports Centre		✓	✓
Libraries			
Campbeltown	✓	✓	✓
Dunoon		✓	✓
Helensburgh		✓	✓
Lochgilphead		✓	✓
Oban	✓	✓	✓
Rothesay		✓	✓
Halls & Community Centres			
Queens Hall, Dunoon		✓	✓
Victoria Hall, Campbeltown		✓	✓
Victoria Halls, Helensburgh		✓	✓
Corran Halls, Oban	✓	✓	✓
Kintyre Community Education Centre		✓	✓
Lochgilphead Community Centre		✓	✓
Moat Centre, Rothesay		✓	✓
Museum			
Campbeltown		✓	✓

Audit Progress Report

Argyll and Bute Council

December 2023



Contents

1. Audit progress

This document is to be regarded as confidential to the Argyll and Bute Council. It has been prepared for the sole use of the Argyll and Bute Council. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

01

Section 01:
Audit Progress

1. Audit Progress

2022/23 Audit

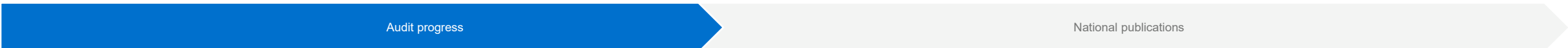
Status of the audit

The purpose of this document is to summarise our audit status as of 19 December 2023. We have completed the planning and interim phases of the audit, and have made substantial progress in completing the fieldwork phase of the audit. Progress is not at a stage we had hoped due to a number of factors that have adversely impacted upon the completion of the audit. These include:

- Significant difficulties in recruiting auditors with relevant skills and experience. Whilst these have been resolved, the delay in recruitment significantly impacted on our ability to deliver the audit on a timely basis.
- The need to undertake additional work in the first year of the audit to gain assurance over the opening balances in the financial statements and understand the Council
- The need to address the implementation of International Standard on Auditing (ISA) 315 Revised. This required the audit team to spend additional time on the audit.
- Areas of the audit that required further attention upon commencement of the fieldwork phase due to complexity/judgment and form part of the outstanding information to date.

We have been in regular discussion meetings with members of the finance team as the audit progresses and these will continue to completion. We have agreed a way forward with management to move towards completion of both the Fieldwork and Completion Phases of the Audit.

We intend to bring our Annual Audit Report to the January 2024 meeting of the Audit and Scrutiny Committee (the Committee). However, we felt that members of the Committee would benefit from a view of the Audit Status as at December 2023.



1. Audit Progress

Changes to our Audit approach

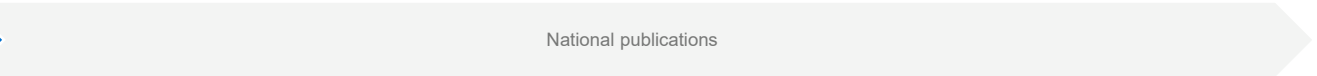
Changes to our audit approach

We provided details of our intended audit approach in our Audit Strategy Memorandum. We have not made any changes to our audit approach or significant/enhanced risks identified since we presented our Annual Audit Plan, which remain as outlined below:

- Management override of Controls.
- Valuation of the net defined benefit liability.
- Valuation of property, plant and equipment.
- Accounting for PFI and PPP contracts.
- IT system change.

Materiality

Our provisional materiality at the planning stage of the audit was set at £8.907 million using a benchmark of 2% of gross expenditure at surplus/deficit level. Our final assessment of materiality, based on the final financial statements and qualitative factors, is £9.527 million using the same benchmark. We have revised the Clearly Trivial Threshold to £250K in line with the Audit Scotland cap applicable for 2022/23 audits.



2. Status of the audit

Whilst the fieldwork phase is nearing completion, some areas of this phase and the completion phase remain in progress as shown below:

Audit area	Status	Description of the outstanding matters
Valuation of the net defined benefit liability		<p>We are awaiting assurance from the Strathclyde Pension Fund Auditor in relation to Live Argyll's pension values, which then impact Argyll and Bute Council at Group level</p> <p>We are also awaiting the final workings on the treatment of the Asset Ceiling in regard to Pension Assets, to confirm that the entries passed are in line with the extensive discussions held in the course of the audit in this regard.</p>
Property, Plant and Equipment		<p>We are in ongoing discussions with management on the treatment of assets measured under Existing Use Value which were not revalued in 2022/23, amounting to approximately £23.8 million</p> <p>We are also awaiting supporting evidence on existence of a few sampled assets currently outstanding</p>
Related Parties		<p>We are still in ongoing discussions and performing audit procedures on the Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee, which are at present accounted for as associates in the Group Accounts of Argyll and Bute but do not appear to meet the criteria set in the Code.</p> <p>We are also awaiting supporting evidence in terms of signed registers of interest for a few sampled members which are currently pending.</p>
Best Value, Trust Accounts		<p>We are still performing procedures in regard to these areas. We plan to undertake the audit of the Trusts in January 2024 and complete these within that month.</p>
Audit quality control and completion procedures		<p>Our audit work on areas where testing is substantially complete is undergoing review by the Engagement Manager and Engagement Lead and further quality and compliance checks, which could result in follow up/clarification points being raised with management. In addition, there are residual procedures to complete, including updating post balance sheet event considerations to the point of issuing the opinion, obtaining final management representations and agreeing adjustments to the revised set of accounts.</p>
Financial statements, Annual Governance Statement and letter of representation		<p>We will complete our final review of the financial statements upon receipt of the signed version of the accounts and letter of representation.</p>



Likely to result in material adjustment or significant change to disclosures within the financial statements.



Potential to result in material adjustment or significant change to disclosures within the financial statements.



Not considered likely to result in material adjustment or change to disclosures within the financial statements.

Contact

Mazars

Partner: Cameron Waddell

Manager: Gregory Oduor

Email: cameron.waddell@mazars.co.uk

Email: gregory.oduor@mazars.co.uk

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

www.mazars.com

Follow us:

LinkedIn:

www.linkedin.com/company/Mazars

Twitter:

www.twitter.com/MazarsGroup

Facebook:

www.facebook.com/MazarsGroup

Instagram:

www.instagram.com/MazarsGroup

WeChat:

ID: Mazars

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**AUDIT AND SCRUTINY COMMITTEE****FINANCIAL SERVICES****19 DECEMBER 2023**

SCRUTINY – COMPLETION OF THE FLY TIPPING REVIEW 2023-24 AND IDENTIFICATION OF A TOPIC FOR 2024-25

1. INTRODUCTION

- 1.1 The objective of the report is to provide the Audit and Scrutiny Committee (the Committee) with an update 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.
- 1.2 In 2023-24 it was agreed that the scrutiny work which was previously undertaken on 'Fly-Tipping' be revisited based on the need for additional data which would be collected from within the Council. Limited additional data has now been collated and which the Panel may wish to consider in any final conclusions to that work.

2. RECOMMENDATIONS

- 2.1 The Audit and Scrutiny Committee is asked to:
- 2.2 Consider and approve, given that only one further meeting of the original Scrutiny Panel is likely to be required to complete the 'Fly-Tipping' scrutiny review, the appointment of Martin Caldwell for that purpose.
- 2.3 Consider and determine whether the topic for 2024-25 will be a review on Persistent Organic Pollutants 'POPs'. - (The Committee has previously alluded to as an item of interest for Scrutiny in financial year 2024-25 thereby allowing a clear link between the outstanding work which will have been undertaken in relation to 'Fly-Tipping').
- 2.4 In the event of the Committee being minded to approve 'POPs' as the area identified for scrutiny in 2024-25, appoint a Panel Chair and two further Members to form a Scrutiny Panel for the review which will commence within financial year 2024-25.

3 DETAIL

- 3.1 The development of the scrutiny function has progressed successfully and has been well received within the Council. During the review of 'fly tipping', data which would have been helpful to the review was not available in which to provide a more accurate assessment. It was agreed that such data should be captured by the Council and once this information was available, for the Scrutiny Panel to revisit, the information would allow a more complete picture based on new data. Some additional data has now been provided and the Panel will need to consider whether this can better inform its conclusions at the time the original report had been prepared and to form a final opinion or view in relation to 'Fly Tipping'.

3.2 The original Panel consisted of three Members and was Chaired by Cllr Lynch, one Member of the original Panel is no longer a Member of the Committee and given the expected one final meeting required to review this additional data and to allow continuity due to previous knowledge of the review, allow Martin Caldwell to be appointed for this final meeting in order to conclude the review.

3.3 In 2023-24 it was mentioned at Committee the effects of POPs and how that may further result in additional problems and challenges associated with waste processing, costs to the Council and issues linked to an increase in Fly-Tipping and whether that may be topic which could also be looked at as part of our scrutiny function. Such an option may well follow on well from the work undertaken on Fly-Tipping and the Committee may want to pursue this as a viable option to be considered as the area identified for Scrutiny in 2024-25.

4. CONCLUSION

4.1 The scrutiny process continues to evolve as each review is progressed. Members and officers continue to identify areas for improvement and these will be addressed as they are raised. It is planned that one scrutiny topic will be taken forward for inclusion in the scrutiny work plan for 2024-25.

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
19 December 2023

For further information contact:
Paul Macaskill, Chief Internal Auditor (01546 604108)

ARGYLL AND BUTE COUNCIL

Audit and Scrutiny Committee

Customer Support Services

19 December 2023

Performance Reporting Update

1.0 EXECUTIVE SUMMARY

The aim of this paper is to update the Audit and Scrutiny Committee with the progress on the review of the Council's Performance Improvement Framework (PIF) that is being undertaken as part of the Performance Excellence Project. The main overall deliverable from this project will be an updated PIF which includes a simplified, compliant and proportionate approach to performance and improvement activities.

The report highlights work completed to date and sets out the planned activities in phase two of the project.

It is recommended members note the progress of the Performance Excellence Project to date and the activities in progress for phase two of the project.

ARGYLL AND BUTE COUNCIL

Audit and Scrutiny Committee

Customer Support Services

12th December 2023

Performance Reporting Update

2.0 INTRODUCTION

- 2.1 The performance excellence project was commenced in May 2020 with the aim of reviewing the council's approach to performance and improvement activities and simplifying them where possible. The report sets out the progress of the project to date and the planned activities for Phase two of the project.

3.0 RECOMMENDATIONS

- 3.1 It is recommended members note the progress of the Performance Excellence Project to date and the activities in progress for phase two of the project.

4.0 DETAIL

- 4.1 The initial performance excellence project commenced in May 2020 with a mandate to review the council's performance management approach and implement a simplified, proportionate and compliant approach which meets the needs of a transforming council. Following a Best Value audit, the project included within its scope actions to improve performance reporting to provide a balanced picture of long terms trends in performance against targets, and use benchmarking information to drive continuous improvement.
- 4.2 The delivered outcomes of the initial project included:
- Reduced set of Corporate Outcome Indicators to review and report on long term trends and progress against targets

- Decommissioning of Pyramid and development of new Area Scorecards using MS365. These are now in use and have been well received, with positive feedback about their accessibility and ease of use.
- Development of a new Corporate Plan and Business Plan setting out elected members overall priorities and the activities and projects that will deliver on these.
- Design and Pilot of a new approach to Self-Assessment which has been piloted at team level and thematic level.

4.3 The project is now progressing to phase two where the overall objective will be to present an updated Performance and Improvement Framework which is in alignment with the Connect for Success Change Programme, further simplifies our approach to performance and improvement, while maximising the use of the technology available to us. Specifically the project will include 5 work streams which are largely based on the existing elements of the Performance Improvement Framework:

4.4 **Workstream One: Planning**

This work stream will be focused on the design and development of plans that support delivery of the council's strategic outcomes. With a new corporate plan and business plan already in place the project will focus on the following activities:

- Review of corporate strategies and mapping of strategic outcomes
- Development of a team plan template to manage service standards aligned with strategic objectives
- Development of an updated Corporate Improvement Plan

4.5 **Work stream Two: Review and Evaluation**

This work stream is focused on the design and development of methods to review and evaluate performance at all levels. The aim of this work is to replace the scorecards that were previously in pyramid with a new approach that reduces manual input by collecting data at source wherever possible. This work will take a themes AND teams approach, seeking to use the data platform to allow presentation of performance data in various formats for a variety of purposes and audiences.

4.6 **Work stream Three: Reflection**

This work stream will be focused on the learning that informs our plans for change and improvement. Other pieces of work are going on across the council, such as the review of our approach to Consultation and Engagement and our review of Service Design to embed the principles of Scottish Approach to Service design, which will inform this project. Specifically within the scope of this work stream are

- Self-assessment activities – further work to assess the pilots that have taken place and development of final proposals for approval, noting the recent indication from Audit Scotland that the early findings of their annual thematic report to be published in Spring, acknowledges self-assessment needs to be refocused in many Council's following the Covid 19 pandemic.

- Annual Performance Review – A review of how we collect and reflect on annual performance at individual, team and organisational level.
- Benchmarking – A review of our approach to the use of benchmarking including Local Government Benchmarking Framework within our Performance and Improvement Framework.
- Lessons learned – Development of an approach that allows lessons learned to be shared widely across teams.

4.7 Work Stream 4: SPI Compliance/Public Performance Reporting

This work stream is focused on how we tell people about our performance in a way that is proportionate and meets the requirements set out in the Accounts commissions' Statutory Performance Direction. The objective is for timely and meaningful public performance reporting and scrutiny.

4.8 Work Stream 5: Updated Performance and Improvement Framework

The final deliverable of the project will be an updated Performance and Improvement Framework which reflects the work carried out in each of the work streams above.

5.0 CONCLUSION

5.1 In conclusion this report sets out the progress made in phase one of the performance excellence project and sets out the activities underway for delivery in Phase two of the project.

6.0 IMPLICATIONS

6.1 Policy – This project will result in an update to the Council's Performance and Improvement Framework (PIF)

6.2 Financial – None

6.3 Legal – The council has statutory duty to ensure best value and to comply with the Accounts commission's SPI directive.

6.4 HR - None

6.5 Fairer Scotland Duty: None as part of this report- any Equalities and Socio Economic Impact assessments required will be completed as part of the project.

6.5.1 Equalities - protected characteristics - None

6.5.2 Socio-economic Duty - None

6.5.3 Islands - None

6.6 Climate Change - None

- 6.7 Risk- The council fails to have performance and improvement arrangements in place that satisfy the needs of a transforming council
- 6.8 Customer Service- Delivering Best Value through our Performance and Improvement Framework ensures our customers get value for money in the services provided to them.

Kirsty Flanagan

Executive Director with responsibility for Customer Support Services

Policy Lead Alistair Redman

28/11/2023

For further information contact: Carolyn Cairns, HR and OD Manager,
Carolyn.cairns@argyl-bute.gov.uk, 01546 604 021

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**AUDIT AND SCRUTINY COMMITTEE****CUSTOMER SUPPORT SERVICES****19 DECEMBER 2023**

COUNCIL ANNUAL REPORT 2022/23

1.0 HEADLINES

This report presents to the Audit and Scrutiny Committee (ASC) the Council Annual Report (CAR) 2022/23.

2.0 RECOMMENDATIONS

- 2.1 The ASC are asked to note the content of the CAR 2022/23 and the wide-ranging examples of exceptional service delivery prior to publishing on the website and presentation at the next Full Council meeting on 22 February 2024.

3.0 DETAIL

- 3.1 The Performance Excellence Project commenced in September 2020. Two outcomes of the project were the frequency of performance reporting and the number of indicators reported at Strategic Committees.

Historically a 6-Month Council Performance Report has been presented to the Audit and Scrutiny Committee (ASC). This 6-Monthly report contained Council-wide performance and has now been incorporated into the Council Annual Report.

Additionally, Quarterly Performance Reports were presented to each of the Strategic Committees. These Performance Reports presented the indicators within Service Plans. These indicators also became known as our Key Performance Indicators.

For 2022/23 the indicators within Service Plans were replaced with a suite of 47 Corporate Outcome Indicators (COIs), the majority of which are annual measures. As a result Performance Reports containing indicators have not been presented to the Strategic Committees during 2022/23.

The CAR 2022/23 therefore pulls together the strategic elements contained in the 6-Monthly reports and details the performance of our 47 Corporate Outcome Indicators.

- 3.2 The CAR 2022/23 largely pulls information together from the Service Annual Performance Reviews which illustrate, through case studies, some of the Success and Challenges that Services faced during 2022/23. Within the CAR are many examples of the exceptional efforts, the innovative solutions and seamless joined-up working within the council, with our partners and with communities that occurred during this period.

This year Consultations are not listed in the CAR 2022/23, however, a link is provided in the report to take the reader to the specific section on the Council website.

- 3.3 The CAR 2022/23 is a key document for the Councils statutory Public Performance Reporting (PPR) duties. As in previous years' the CAR has been posted on the website in word or pdf format.

HROD and the web team have explored options to present this report in a different format. The conclusion is that word or pdf for the whole report is the best format. However, a short summary of the CAR will be posted in a web page format. This summary will contain a link to the main report and will comply with The Public Sector Bodies Accessibility Regulations came into force in 2018.

- 3.4 It should be noted that two Corporate Outcome Indicators presented in the report have commentary or data missing. This is due to timing of the data release and is anticipated that wherever possible this will be resolved prior to publication.

- 3.5 The CAR is presented by Corporate Outcome in the following order –

- Forewords
- Cross-cutting Strategic Activity including our Challenges
- Our Performance
- Our Successes – Examples of Service Delivery by Corporate Outcome

- 3.6 The CAR 2022/23 contains 65 pages, the previous years' CAR contained 43 pages. This in itself gives an indication of the continuing volume of case studies and examples of outstanding achievements.

4.0 CONCLUSION

- 4.1 The ASC are asked to note the content of the CAR 2022/23 and the wide-ranging examples of exceptional service delivery prior to publishing on the website and presentation at the next Full Council meeting on 22 February 2024.

5.0 IMPLICATIONS

- 5.1 Policy: None

- 5.2 Financial: None
- 5.3 Legal: Complies with our Statutory Public Performance Reporting Duties
- 5.4 HR: None
- 5.5 Fairer Scotland Duty – see below
- 5.5.1 Equalities: Publication will comply with Accessibility Regulations
- 5.5.2 Socio-economic: None
- 5.5.3 Islands Duty: None
- 5.6 Climate Change: None
- 5.7 Risk: None
- 5.8 Customer Service: None

Pippa Milne

Chief Executive

1 November 2023

For further information contact:

Sonya Thomas

Organisation Development Project Officer, Customer and Support Services

APPENDICES

Appendix 1: Council Annual Report 2022/23

Appendix 2: Summary Council Annual Report 2022/23

This page is intentionally left blank



Council Annual Report

2022 - 2023

Contents

Forewords	6
Leader of the Council	6
Chief Executive	7
Financial Statement	7
Cross-cutting Strategic Activities	8
Changing How We Work – Our Change Programme	8
Working Together To Alleviate Child Poverty	9
Rural Growth Deal	10
Climate Change	11
Best Value Improvement Action Plan 2020-2023	12
Audit Recommendations	12
Strategic Risk Register	12
Operational Risk Register	13
Significant Challenges	13
Complaints	17
Absence	17
Quality Conversations	20
Our Performance	20
Our Corporate Outcomes	20
Performance Management Improvements	21
Delivering On Our Outcomes - Corporate Outcome Indicators	21
How We Compare Nationally – Local Government Benchmarking Framework (LGBF)	22
Delivering Our Outcomes - Key Successes by Corporate Outcome	23

Corporate Outcome: People live active, healthier and independent lives	23
Supporting people to deal with their financial problems.....	24
Helping People Into Work	25
Corporate Outcome: People will live in safer and stronger communities.....	26
Keeping People Safe	27
A safer place to live, work and visit	27
Supporting Our Community Councils	28
Community Organisations Received Capacity Building Support.....	28
Building Standards achieves maximum 6-year licence.....	29
Short-term Lets	29
Welcoming Ukrainian Refugees	29
Covid Recovery Strategy	30
Providing Support for All Our Learners.....	32
Nurturing and Supporting our Young People.....	32
My Tribe Period Product Provision	33
Award winning School Meals Service.....	34
Corporate Outcome: Education, skills and training will maximise opportunities for all	34
Increasing Attainment at the 1 st Level	36
Digital Support for Schools and Learners	37
Supporting Learners to Realise Their Potential	37
Leavers Positive Destinations	37
Rural Growth Deal – Skills and Training Programmes for Local People	37
Carbon Literate Organisation (CLO) Bronze Status	38
Corporate Outcome: Our economy is diverse and thriving.....	38
Economic Growth.....	41

Supporting the Economic Recovery and Our Communities	41
Business Start-Ups and Support – Two Case Studies	43
Mitigating the Delays for Taxi Licencing	44
Generating Income for the Council.....	44
Rural Growth Deal – Two Projects Growing Visitor Numbers	45
Rural Growth Deal – Mull Housing Pilot	46
Clyde Engineering and Innovation Cluster	46
West Coast Unmanned Aerial Vehicle (UAV) Logistics and Training Hub	46
Corporate Outcome: We have an infrastructure that supports sustainable growth	47
Flood Protection and Marine Works	48
Piers and Harbours	50
Land Based Developments	52
Deliver the ICT and Digital Strategy Action Plan - Our aims	56
Microsoft365 (MS365).....	56
ICT Partnership Working.....	56
New Ways of Working with ICT and Data.....	57
Capital Investment and Central Repairs Delivered	57
Helensburgh Waterfront Development	57
Our Workspace – Reducing Costs and Increasing Efficiencies	58
Carbon Emissions Relating to Council Activities	58
Rural Growth Deal – Islay Low Carbon Project	58
Corporate Outcome: Getting It Right.....	59
Responding to our Customers on Time	61
Increasing the Use of our Website and Self-Service Tools.....	61
Improving Our Customer Service	62

Supporting our Community Councils	63
Local Government Elections and Supporting New Elected Councillors	63
Looking After our Financial Assets	64
Retaining Our Skilled Workforce	64
Consultations – We Asked, You Said, We Did.....	64

Forewords

Leader of the Council

Scottish councils are living in interesting times, as the saying goes – and that has been the case for the past decade and more. Climate change; well-documented financial challenges; the ongoing reverberation of the impact of Covid; living costs; adapting to evolving national priorities; community aspirations and ambitions; these are just a few of the major shifts and challenges which Scottish local government has to contend with.

I am not, though, going to say that Argyll and Bute is no different – because we are different. We do indeed have the same larger-scale issues to face, but we must also do so in the context of our uniqueness – our mix of remote, rural and island communities, interspersed with some larger towns, the likes of which few other public agencies have to deal with.

And, for Argyll and Bute, there are some characteristics which remain constant and which give us the ability to evolve, to innovate, to learn, to improve, to respond, to take action, to prepare, even when so much of the local government landscape around us is shifting at pace.

In this Annual Report for Argyll and Bute Council, 2022/23, you will find more about these hallmarks of Argyll and Bute Council's approach, and how they are helping us to make the most of new opportunities and deal with existing and emerging challenges.

Our track record in efficient financial management has, yet again, allowed us to continue to invest in the key areas of council business which mean the most to our communities and help us to secure success now and in the future. At the same time, we have been able to minimise the impact on jobs and services. The sterling efforts of our dedicated, agile, committed workforce are key in all of this and none of it would be possible without them.

No council can resist change – but here in Argyll and Bute we are working hard to make change work for our communities who depend on our core services. We rely on our proven strengths – like good partnership working and financial prudence – and we strive for improvement, making space to learn and ensuring we stay flexible and innovative in such a rapidly changing national environment.

This latest Annual Report highlights many of the success stories we have been able to tell over the last year, about why Argyll and Bute is such a great place to live, to work, to do business, to be. It sets the scene for our continued growth and improvement in years to come – and building on what we've achieved this year increases our determination, our drive, our ambitions for Argyll and Bute's future success.

Councillor Robin Currie

Leader, Argyll and Bute Council

Chief Executive

It is with pleasure that we present the Argyll and Bute Council Annual Report for the financial year 2022/23. This report provides overview of your council's activities, achievements, and challenges over the past year. As we navigate through the evolving landscape of local government and strive to meet the needs of our diverse and vibrant communities, this document offers transparency into our actions and progress toward the collective goals we have set for the region.

The past year has been marked by unprecedented challenges, from the cost of living crisis to economic uncertainties, and through-out this it has been a time of resilience, adaptation, and innovation for Argyll and Bute.

In this report we provide examples of our progress against objectives and outcomes and these efforts would not have been possible without the dedication of our council members, employees, and the active engagement of our community members.

As we move forward into the next year, we acknowledge that our work is ongoing. Challenges persist, and new opportunities continue to emerge. Yet, with the same determination and collaborative spirit that has defined our council, we remain steadfast in our dedication to building a stronger, more inclusive, and sustainable future for all who call Argyll and Bute home.

We invite you to explore this annual report and gain insights into our journey over the past year. Your feedback and support are crucial to our success, and we look forward to continued engagement as we work together to create a brighter tomorrow for Argyll and Bute.

Pippa Milne

Chief Executive, Argyll and Bute Council

Financial Statement

In 2022/23 the budget gap was £2.221m, prior to any measures to balance the budget, rising to over £37m over a five year period, with decisions made to bridge the 2022/23 gap, reduce future year pressures and protect vital services.

Furthermore, when agreeing the 2022/23 budget, the Council committed investment in key Council priorities including:

- £2.653m to undertake improvements and repairs to the Roads network
- £1m to help safeguard and support future funding for Argyll and Bute's Learning Estate Investment Programme
- £0.500m investment in Climate Change Projects
- £0.500m for active travel through further improvements of footpaths and supporting safer routes to schools.
- £0.300m to deliver a programme of street lighting
- £0.165m investment in third party organisations who support our Communities

- £0.100m invested in a litter bin replacement programme
- £0.100m to support Staycation investment

Over the course of 2022/23 the Council allocated over £4.3m to Council Tax accounts to support people through the cost of living crisis, awarded nearly £18m of non-domestic rates reliefs to support local businesses, paid almost £660k in Scottish Welfare Fund grants to support vulnerable people and over £800k of Discretionary Housing payments were distributed to households in need. During the year the Council also continued to pay grants to cover food and fuel for people in poverty and successfully referred them for support to advice agencies resulting in maximised benefit income and reduced fuel costs of over £2.5m by the end of the 2022/23.

Cross-cutting Strategic Activities

Changing How We Work – Our Change Programme

‘Connect for Success’ is our change programme that’s all about us working easily and effectively together, and by doing so - making it easier for us to deliver what’s needed of us. Years of multi-million pound budget cuts have made it more and more difficult for councils to deliver services and support their communities. We are developing new ways of working together that make it easier to get things done. In brief, it means that we share knowledge, effort and resources to do the best job possible for and with our communities.

There are 7 principles to the Connect for Success Programme

1. One Council One Place Approach - working with other public sector agencies and our communities to get the most from our resources.
2. Purpose and Mission Focus – we have limited resources, we need to carefully match our decisions to the council’s overall vision.
3. Employee empowerment - our employees have great skills and experience, we’re making it easier to work effectively.
4. Data and evidence driven decision making - we will use data and customer feedback to do more of what works well and change what doesn’t.
5. Learning Council - we are improving how we work by learning and using lessons from previous experience.
6. Agile – to we have decision-making and related processes that make it easy to put effective change into action.
7. Maximise opportunities that technology offer - we use technology to enable, support and progress our work.

The following are some examples of Connect For Success in action:

- One Council One Place Approach - we have set up a Community Engagement Group that is setting out expectations for working with our communities in designing services.
- Data and evidence driven decision making - we have set up a Data Group to produce customer insight from data across the council that we can use to develop services.
- Maximise opportunities that technology offer – we are implementing one system to replace three HR systems.

We are also embarking on a series of self-assessments to identify priorities for redesigning services. Pilots of the process are currently underway. These will be reviewed prior to a decision on formal adoption or any adaptations to the pilot process.

Working Together To Alleviate Child Poverty

Alleviating Child Poverty is one of the council's top priorities. We have been looking at innovative ways to combine data from multiple sources, both from within and outside the council. This enables us to better direct financial advice and guidance to households and communities to help them apply for and receive the benefits, grants and allowances available to families. We are engaged with the Improvement Service and in particular their Rural and Island Child Poverty Support Group. During the course of 2022/23 our work with the Improvement Service focused on the following three work-streams:

- Engaged with a research body called SAVVI (Scalable Approach to Vulnerability Via Interoperability). Following this engagement we lobbied national agencies such as the Department of Work and Pensions (DWP) and Social Security Scotland (SSS) to allow us to re-use their data, which in turn enabled us to support vulnerable families.
- Developed a data model that enables us to identify the communities where the uptake of some benefits is lower than other communities.
- Seek funding from external sources to explore the option of 'buying' commercial datasets. This will enable us to enhance what we can tell from data about the needs of our communities.

We began working with the Improvement Service to incorporate the council's Revenues & Benefits data into this modelling, and also to explore the data in much more detail, such as school catchment level. This makes coordinating support easier and more accurate, rather than looking at data at a higher level where unmet need can be missed.

Progress is ongoing for each of these work-streams, which will further improve our activities to encourage uptake of benefits, grants and allowances. Alongside this we are monitoring the impact of this work over time as we aim to see uptake in these targeted areas improve.

This activity is a clear example of our 'Connect for Success' Change Programme, in which Principle 4 seeks to focus on enabling data and evidence driven decision making.

Rural Growth Deal

The Rural Growth Deal (RGD) will deliver £70m of investment across Argyll and Bute for projects that act as a driver for transformation and inclusive economic growth. Throughout 2022/23 we have been working to progress the outline business cases required for the signing of the Full Deal Agreement. To date 4 outline business cases have been submitted to Government with a further 7 nearing draft completion. We plan to submit all remaining business cases to Government in 2023 and we are working towards signing the Full Deal Agreement in this financial year. Following the deal signing we will enter year 1 of delivery.

Specific outline business cases are mentioned at appropriate points throughout this report.

The 4 outline business cases that have been submitted to government are:

- Kintyre Seaports
- Marine industry training centre – UHI Argyll college are leading on this business case
- Clyde engineering and innovation centre
- Oban UAV hub

The 7 outline business cases that are nearing completion are:

- Rothesay pavilion
- Islay low carbon project
- Outline business case for housing on Islay
- Outline business case for housing on Mull
- Seaweed and shellfish innovation centre (SAMS)
- Machrihanish campus (linked with Stirling university)
- Rural skills accelerator programme (Outline business case contains 3 projects)

The website also has a specific Question and Answer section which you can access from this link [Rural Growth Deal - questions and answers | Argyll and Bute Council \(argyll-bute.gov.uk\)](#)

We also post regular project updates on the website which you can access from this link [Rural Growth Deal | Argyll and Bute Council \(argyll-bute.gov.uk\)](#)

Climate Change

The Council has a statutory duty to report on its emissions and climate action via the annual Public Bodies Climate Change Duties (PBCCD) Report.

Regular update reports are presented to the Council's 6-weekly Climate Change Board which provides governance, oversight and discusses progress and action.

The PBCCD Report for the year 2022/23 confirms that the Council's total carbon emissions is 26,512 tonnes of carbon dioxide equivalent (tCO₂e). This represents a reduction of 1,705 tCO₂e on total emissions for the previous year. Reductions are confirmed across Scopes 1, 2 and 3 emission sources.

The following is an explanation of the Scopes

- Scope 1 emission sources are direct emissions generated by an organisation itself. Examples include energy and fuel used in running boilers, and burning fuel in non-EV fleet vehicles.
- Scope 2 emission sources are emissions that an organisation causes indirectly, and comes from where the energy it purchases and uses is produced.
- Scope 3 emission sources includes emissions that are not produced by the organisation itself, but by those indirectly responsible up and down its value chain.

Projects delivered by the Council that have contributed to the reduction in emissions include:

- LED Streetlight Replacement programme
- Solar PV and LED lighting installations at Council assets
- Installation of low carbon heating systems (e.g. air source heat pumps)

Additionally, the Council's Home Energy Efficiency Team provides grants to homeowners and private-rented tenants to improve home insulation. This is via the Scottish Government's Energy Efficient Scotland: Area Based Scheme.

The Council's annual Public Bodies Climate Change Duties Reports for previous years are available to the public via the Sustainable Scotland Network website <https://sustainablesotlandnetwork.org/reports/argyll-and-bute-council>

Best Value Improvement Action Plan 2020-2023

The Best Value Improvement Action Plan is now complete. Our Annual Audit Report from Audit Scotland in November 2022 concluded that the Council has an appropriate and effective best value framework in place and continues to make good progress addressing the recommendations in Best Value Assurance Report 2020.

The Improvement Action Plan was broken down into 5 themes:

Theme 1 - Develop the transformation agenda, supported by an affordable and achievable medium to longer term financial strategy.

Theme 2 - Improve performance management reporting to provide a balanced picture of long term trends in performance against targets.

Theme 3 - Increase the pace of transformational change to deliver the business outcomes.

Theme 4 - Assess the extent to which regeneration and economic development initiatives are delivering the vision and corporate outcomes.

Theme 5 - Work with communities and community groups to improve engagement.

Delivery of the 5 themes was through 36 actions. Full detail of the actions can be found on the council website [Best Value Improvement Action Plan - Audit and Scrutiny Committee, 16/03/2023](#)

Audit Recommendations

An essential element of the work undertaken by Internal Audit is to monitor and assess whether recommendations relating to its findings, and that of external audit, have been implemented by management of the Council. As part of the regular monitoring of progress, audit recommendations are reported quarterly to the Strategic Management Team and actions to complete them are recorded and allocated to the responsible officers. Supporting evidence is required from the responsible officer before being assessed by the auditor making the recommendation.

Strategic Risk Register

The Strategic Risk Register (SRR) details significant challenges faced by the Council and the agreed approaches to manage them in the context of risk mitigation. These challenges can be cross-cutting across all areas of the Council, although some are very specific to a service function and tend to be long-term in nature. They each have specific interventions, subject to scrutiny at Strategic Committee Level and kept under formal review bi-annually, although the SRR can be reviewed in the intervening period should matters need to be placed on the register by the Council's Strategic Management Team. A formal report is prepared on an annual basis by the Chief Executive on risk management and is reported to the Council's Audit and Scrutiny Committee.

Currently the SRR has 14 risks in total. Four are red, seven are amber and the remaining three are green.

The four red risks relate to: 1) Population, External Infrastructure and Economic Decline, 2) Waste Management, 3) Cyber Security 4) Lack of Housing Availability.

The seven amber risks relate to 1) Condition and suitability of Infrastructure & Asset Base, 2) Financial Sustainability, 3) Governance and Leadership, 4) Engagement and Understanding the needs of the Community, 5) Health and Social Care Partnership, 6) Cost of Living Crisis and 7) Impact of Climate Change.

The three green risks relate to 1) Service Delivery, 2) Civil Contingency and Business Continuity, 3) Welfare Reform.

Operational Risk Register

Separate from the Strategic Risk Register we monitor Operational Risks. These largely relate to a direct impact on service deliver. Our Operational Risks are categorised into Red, Amber and Green. Key actions have been agreed to address all risks in the Operational Risk Register.

All of our Red Operational Risks are summarised here with some mentioned in more detail in our Significant Challenges section of this report below.

Executive Director Kirsty Flanagan has eleven red risks which relate to: 1) maintaining the road network for both condition and safety particularly vulnerable coastal locations, 2) non-compliance for maintaining vehicles through legislation, 3) the lack of suitable candidates particularly for routine road repairs and grass cutting on the islands where there is a lack of suitable accommodation, 4) the revaluation of buildings for non-domestic rates by the assessor, 5) the impact of Covid on environmental health enforcement with limited budgets, 6) availability of suitable temporary accommodation and housing support, 7) extreme localised weather causing loss of bridge, culvert, road or sea defence, 8) increased Winter maintenance on our roads, 9) implications of the biodegradable municipal waste landfill ban, 10) aging bridges and retaining walls requiring investment, and finally 11) the risk of cyber security breaches and attacks.

Executive Director Douglas Hendry has six red risks which relate to: 1) unavailability of capital funding for the delivery of significant projects, 2) increasing utility costs, 3) delivery failure of school kitchen supplies, 4) capital investment to keep buildings safe and operational, 5) capital receipts targets not being met, and finally 6) not satisfying the compliance conditions of all external funding to the Council.

Significant Challenges

As well as our Strategic and Operational Risk Registers, we face some day-to-day that can impact on service delivery. Here we summarise these challenges.

1. Staff Recruitment

Challenge - There is a national shortage of qualified professionals, specifically environmental health officers, building standards surveyors and qualified planning professionals. We also experience difficulties in recruiting and retaining staff for posts in the catering, cleaning and some areas of

our Roads and Infrastructure Service. This places significant pressure on staff and reduces the capacity and resilience of teams. In turn the ability to competently deliver services and our statutory duties is put under considerable strain.

Action - Various actions have been implemented to help mitigate these challenges. These include reprioritising workloads and redesigning how services are delivered. Work is shared across a 'virtual' team rather than the traditional geographical teams. Staff structures have been reviewed and realigned creating opportunities for upskilling and career pathways to build resilience.

Importantly the combination of these actions should also support the moral and mental health of staff, as well as improve service delivery, customer engagement and communication.

2. Securing Contractors

Challenge - It is often difficult to secure contractors and consultants. There have been significant projects where only one tender was returned. This resulted in the need to re-tender or delay the project.

Action – Contractors are encouraged to apply to be admitted into the Council's Dynamic Purchasing Scheme. This widens the pool of contractors that are both willing and able to work in Argyll & Bute. Where possible we also use different delivery models with more emphasis on a mixed economy solution. We also use a mix of in-house resources, Small Medium Enterprises and as well as national suppliers.

3. Sickness Absence Due To Stress or Anxiety

Challenge - Sadly Stress and Anxiety consistently accounts for the highest proportion of days lost to sickness absence across the council.

Action - We conducted a wellbeing survey, the results showed that 29% of employees who had been absent with stress or anxiety had not accessed the structured Employees Assistance Programme that is available. We undertook a 3 month pilot with our partners who provide our Employees Assistance Programme. Unfortunately this pilot was unsuccessful and was not rolled out further. We continue to remind staff of our Employee Assistance Programme, and the ways they can access it so that they can make contact. Additionally, alternative ways to offer support are being explored and outlined.

4. Unplanned Demands

Challenge – We have experienced several unplanned demands. These demands increase the pressure on delivery of the statutory or committed services, additional budgetary pressure and pressure on staff to deliver unplanned demands. The agility of our staff is the key to being able to deliver these unplanned demands.

Action - To help mitigate these additional pressures where possible we have revised our processes, systems and recruited additional staff.

5. Emergency Resilience and Planning

Challenge - We have a continuing duty to promote or enforce standards that preserve public health, public safety and protect the environment. The remit is wide-ranging, from a suspected or confirmed outbreak of a communicable disease or an animal health incident such as avian influenza or rabies.

Action - To ensure we continue to protect the public, environment and promote public safety we are reviewing our emergency plans and arrangements. This will ensure our level of preparedness for any emergency incident is suitable and robust.

6. Electric Grid Limitations

Challenge - Many areas within Argyll and Bute are off grid for gas, and the electrical grid has limitations in terms of capacity/constraints. These issues continue to impact on the Council (and the wider community) in terms of resilience and being able to deliver renewable solutions, Electric Vehicle charging, electrification of heat, etc.

Action - We are lobbying the regulator to highlight the impact of these constraints. We also lobby the Electrical Network Operators, emphasising the need for them to reinforce their infrastructure.

7. Cost of Living Impacts

Challenge - The Cost of Living Crisis impacts on individuals, businesses and our ability to deliver services across all service areas. Price increases and supply issues are continuing across all industry sectors. We have our ambitious 10 year Rural Growth Deal projects. The project budgets are fixed for the 10 year programme period with limited capacity to build cost escalation contingency into the projects. Other significant pressures are the cost of school catering and the impact on the building sector.

Action - We continue to explore process improvements to identify efficiencies. We look at external funding to address any funding gaps and monitor our contacts and supplies on an on-going basis, ensuring the supplies are appropriate.

8. Managing Delivery of Large Scale Projects

Challenge - As well as financial resources for large projects, staff resources are required from various teams across the Council to deliver the projects.

Action - We are undergoing early engagement and where possible designing projects to limit ongoing staffing costs. Work has begun to identify the staff resource requirements for the projects.

9. Improving How We Support All Our Pupils

Challenge - There has been a significant increase in school exclusions from previous years. This increase is primarily due to an increase in dysregulated behaviour and is reflective of the national picture.

Action - We have identified this as an area requiring further attention and will provide targeted support for specific schools where exclusion rates are highest and continued universal guidance and support for all schools around alternatives to exclusion. There will be a sustained focus on Our Children Their Nurturing Education (OCTNE), Season's for Growth and Trauma Informed approaches all of which support staff to better understand and respond to distressed and dysregulated pupils, with a focus on early intervention.

10. Cyber Security

Challenge - The need for our ICT teams to be ever more vigilant and responsive has never been greater. 2022/23 saw another major rise in the levels of risk associated with cyber-attacks. The war in Ukraine has been accompanied by increased levels of cyber-attacks emanating from Russia and elsewhere. The public sector has repeatedly experienced significant cyber-attacks which disrupt services and has cost millions of pounds. This has been a global phenomenon.

Action - We have procured a new Security Operations Centre service. This will be implemented over the summer of 2023. This will provide a 24 hour monitoring service for the Council's network. We introduced new Cyber Awareness training from Mimecast and are actively promoting the training to all networked staff.

11. Improving Housing Solutions for Local People

Challenge - The housing system is increasingly complex and contains wide ranging effects on the society we live and work in. Across the UK, the housing system is now in a position commonly recognised as being in a state of emergency. Within Argyll and Bute, these problems have had a direct impact on property prices. There have been substantial increases in our area in recent years, private rental levels are rising at a substantial rate, housing availability is decreasing despite our social rent build programme and local wages are not keeping up with inflation.

Action - We have already identified improving housing solutions for local people as a priority. There is a need for the Local Housing Strategy (LHS) to consider these recent issues in more detail and examine if they can be addressed by the Council, or our partners including the Scottish Government. The LHS is updated annually, and it is proposed that this is the appropriate vehicle to do this. To support this, officers have set up an internal Housing Group with relevant senior officers from across the Council's Services participating.

12. Changes to Managing Our Waste

Challenge - The Biodegradable Municipal Waste (BMW) ban is due for introduction in January 2026. This will affect the current waste collection and disposal methods. Ferry capacity to service the requirements of the BMW ban and other emerging changes need to be planned and managed.

Other merging changes including Persistent Organic Pollutants (POPs), Circular Economy bill, carbon reduction initiatives, and market availability particularly for Energy from Waste (EfW) feedstock.

Action - Solutions identified through the Waste Strategy with ongoing discussions with Scottish Government and other appropriate bodies around derogations and implications of the changes of various legislation and regulations will bring to the rural geography of Argyll and Bute.

Complaints

In 2022/23 the number of stage 1 complaints fell to 467 from 499 in 21/22. Stage 2 complaints rose to 219 from 201 in 21/22.

Roads and Infrastructure Services continued to receive the majority of complaints in 2022/23 (stage 1 - 360) and (stage 2 - 122)

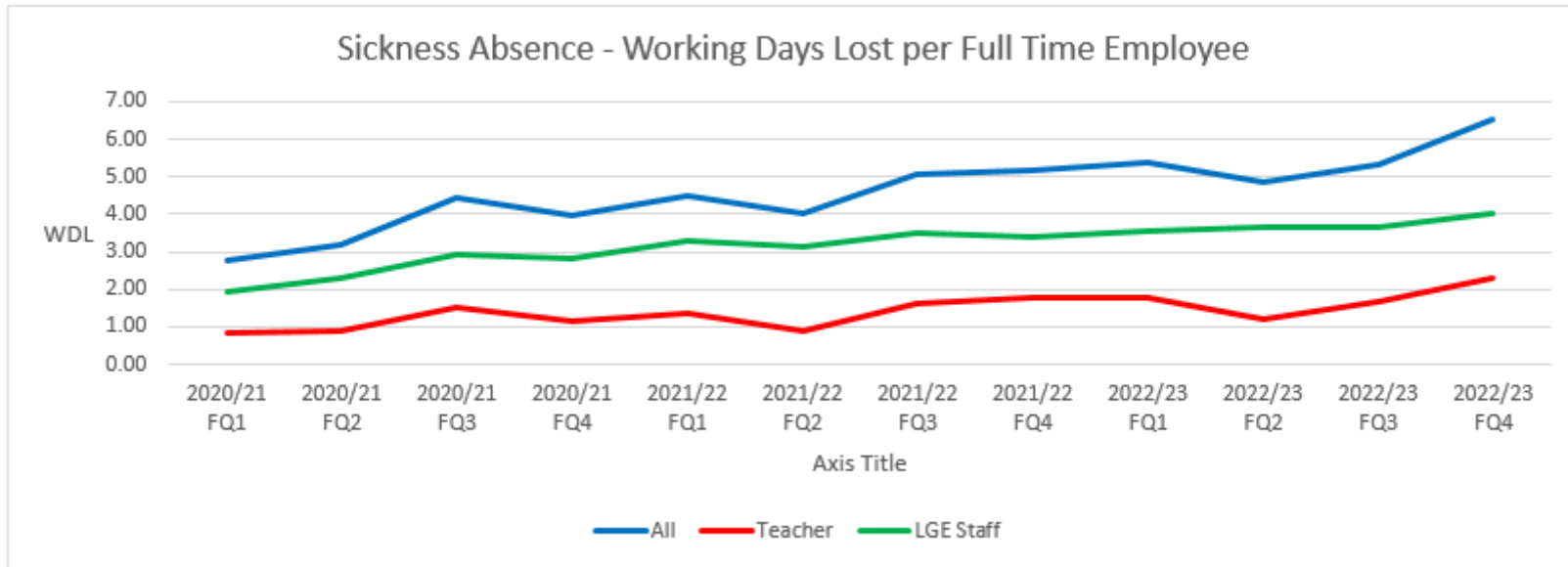
Performance within timescale has fallen in 2022/23 to 79% for stage 1 against 82% in 21/22 and 59% for stage 2 against 70% in 21/22. The Compliance and Regulatory team will continue to support services to try to improve this, through the provision of monthly reports which are sent to Executive Directors/Heads of Service and Service Complaints representatives.

All Council services follow the Scottish Public Services Ombudsman's (SPSO) 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. You can view the Council's Complaints Annual Report 2022/23 through this web link. [Microsoft Word - Annual Complaints Report 2022-23 V0.1 \(argyll-bute.gov.uk\)](#)

Absence

The number of working days lost to sickness in the UK hit a record high in 2022 according to data published by the Office of National Statistics. The number of working days lost because of sickness increased beyond pre pandemic levels. The increase is a contrast from the low levels of absence at the peak of the pandemic when many workers were furloughed, working from home and social distancing led to a drop in minor illness but it also marks a reversal in the long term trend of declining sickness absence rates.

Absence data for 2022/23 saw increase for both Teachers and LGE. Teachers absence has increased by 0.60 of a day to 6.2 work days lost per FTE. LGE staff has increased by 0.90 work days lost per FTE to 14.3 days.



Working Days Lost per Full Time Employee - By staff category and financial quarter												
	2020/21 FQ1	2020/21 FQ2	2020/21 FQ3	2020/21 FQ4	2021/22 FQ1	2021/22 FQ2	2021/22 FQ3	2021/22 FQ4	2022/23 FQ1	2022/23 FQ2	2022/23 FQ3	2022/23 FQ4
All Staff	2.75	3.21	4.46	3.97	4.48	4.05	5.09	5.19	5.36	4.88	5.35	6.52
Teacher	0.82	0.92	1.52	1.15	1.36	0.89	1.60	1.77	1.79	1.22	1.70	2.28
LGE Staff	1.94	2.29	2.94	2.82	3.32	3.16	3.49	3.42	3.57	3.66	3.65	4.04

Figure 1: Teacher, LGE and All Staff absence trends across each quarter since 20/21

The top three reasons for absence in 2022/23 have been:

- Mental Health
- Infections
- Other musculoskeletal (e.g. broken/fractured bones, ligament damage, strains, pain)

This is a different list from the year previous where Stomach/Liver/Kidney/Digestion issues and Medical Treatment featured in the top 3 as well as Mental Health. Covid absences began to be recorded under normal sickness absence with effect from 1 July 2022 this along with no Covid restrictions is likely to have accounted for infections moving into the top 3 reasons for absence.

The following is an analysis of the reasons for absence across the service conditions of APTC, Manual and Teachers for all work days lost:

- For APTC it was Mental Health absences accounting for 32% of work days lost
- For Manual Workers it was Mental Health absences accounting for 19% of work days lost
- For Teachers it was Infections accounting for 28% of work days lost.

We have launched pilots for a number of activities in the area of Wellbeing including:

- first day assistance for those that report absence due to mental health reasons
- online physiotherapy including webinars for desk based employees and body mapping workshops for manual staff
- a 12 week programme focusing on building sustainable healthy habits to support health
- wellbeing webinars on a range of topics

Those activities that have focused on supporting employees in the workforce have been much more successful than those that focused support on employees who had already reported absent. Those that have been successful will be continued this year. Argyll and Bute Council's Wellbeing Toolkit will be launched on 13 September 2023 available on our MyCouncilWorks giving employees and managers' access to lots of health related information, sources of support and access to relevant policies and procedures to support continued good health.

Going forward additional wellbeing focus will be on:

- developing focused and targeted corporate communications on wellbeing
- continued support for managers with ongoing absence cases and team based intervention tools
- improving mental wellbeing

Quality Conversations

Our approach to PRDs has changed. Our updated approach is based on measuring and improving outcomes from the conversations that managers and employees have about performance, behaviours and career / development aspirations. Our approach is called Quality Conversations.

Quality conversations are at the heart of how we do our business. Having the skills and confidence to engage in quality conversations with our colleagues, partners and communities is one of our key priorities.

During 2022/23 we launched the roll out our new approach, following which we conducted the first survey.

Analysis told us that 53% of responders had received a Quality Conversation.

The key findings are:

- People are clear about what's expected from them in their role.
- They know what skills and behaviours are required to achieve their objectives.
- They have the knowledge and skills to achieve their objectives.
- They know where to access help to meet their objectives.

These results will become our base survey and will be repeated and reported on annually.

Our Performance

Our Corporate Outcomes

Our Corporate Plan sets out our mission to deliver on the vision shared with our Community Planning Partners - ***Making Argyll and Bute a place people choose to Live, Learn, Work and do Business.*** For the Council this is delivered through the 6 Corporate Outcomes:

- People live active, healthier and independent lives
- People will live in safer and stronger communities
- Children and young people have the best possible start
- Education, skills and training maximise opportunities for all
- Our economy is diverse and thriving
- We have an infrastructure that supports sustainable growth

To enable us to deliver on our 6 Corporate Outcomes we have one supporting outcome 'Getting it right'. Activities within this outcome underpin our cross-cutting ways of working, efficiencies and behind-the-scenes service delivery.

Each Corporate Outcome is delivered through the Corporate Outcome Indicators.

Performance Management Improvements

A project to review our performance management and reporting procedures has been undertaken with the first phase nearing completion. During 2022/23 several outputs of the Performance Management Project were implemented. One aim of the project is to support scrutiny of performance by Elected Members and Senior Officers. As a result the following changes were made – we removed Business Outcomes and identified a suite of 47 high-level indicators that directly align to the Corporate Outcomes.

These 47 indicators are known as the Corporate Outcome Indicators (COIs). Aligning the COIs to our Corporate Outcomes helps illustrate how we are delivering on our Outcomes. The indicators are strategic and long-term in nature. They are reported annually after FQ4 to the Audit and Scrutiny Committee and Full Council, and thereby presented within this report.

We continue to report other indicators of importance on a quarterly basis at each of our Area Committees. The Quarterly Area Performance Reports present a suite of indicators at a local, area level with complementary narrative, and where possible Council-wide performance is also presented alongside these indicators. All previous Area Performance Reports can be viewed on the Council Website here. [All previous Quarterly Area Performance Reports can be viewed on the Council Website here \(argyll-bute.gov.uk\)](https://www.argyll-bute.gov.uk).

Delivering On Our Outcomes - Corporate Outcome Indicators

2022/23 is the first year that the 47 Corporate Outcome Indicators have been used. Due to the nature of the change it is not possible to draw a direct comparison to previous years' performance however, where possible historic data is used to help identify the overall trend and progress on delivering our Corporate Outcomes.

Where appropriate a Target is used to track Performance and progress is identified using a Red or Green status indicator to track performance. Not all indicators have a Target, where this is the case the trend data is helpful for scrutiny.

For the majority of indicators the data is collected and presented annually, or even quarterly if this is possible and appropriate. However, in some cases the nature of the indicator means the collection of data results in a longer lag-time, or the data is collected biennially.

The following table illustrates how we have delivered on each of our Corporate Outcomes. This is followed by the detailed performance and supporting commentary for our Corporate Outcome Indicators.

Overall Performance Of All Our Corporate Outcome Indicators

Corporate Outcome	Number Of Indicators	Number On Track / Above Target / No Target With Improving Performance	Number Off Track / Under Target / No Data
People live active, healthier and independent lives	6	4	2
People will live in safer and stronger communities	4	3	1
Children and young people have the best possible start	8	7	1
Education, skills and training maximise opportunities for all	7	6	1
Our economy is diverse and thriving	12	10	2
We have an infrastructure that supports sustainable growth	5	5	0
Getting It Right	5	4	1
TOTALS	47	39	8

How We Compare Nationally – Local Government Benchmarking Framework (LGBF)

We view benchmarking as a crucial tool to help us improve as well as using a variety of improvement tools. We attend and contribute to all the national groups and networks as well as the Local Government Benchmarking Framework (LGBF) which all local authorities participate in.

All local authorities participate in the [Local Government Benchmarking Framework](#) (LGBF). The aim of the Framework is to present a range of indicators that can be used to compare performance across all Scottish local authorities. There are many differences to take into account when comparing our performance with other councils. To help make these comparisons more meaningful and share good practice we are part of a 'family group' of eight other councils, with similar characteristics such as the type of area and levels of deprivation. More detail on the LGBF and 'family groups' can be found by clicking on the above link, you will be taken straight to the LGBF where you can compare our performance.

The 2022/23 data is due for release in December 2023. The latest full-year data that is available is for 2021/22.

As well as participating in the LGBF we actively engage with other sector specific organisations. This allows us to share best practice and benchmark our performance, both activities are valuable tools to help us identify improvements.

Delivering Our Outcomes - Key Successes by Corporate Outcome

Corporate Outcome: People live active, healthier and independent lives

Number of Indicators: 6

Number on Track: 4

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
Maximise distribution of Scottish Welfare Fund	95.30%	96.70%	85.90%	120.70%	144.00%	G	The 2022/23 overspend has been covered by earmarked reserve from 2021/2022. This has ensured that the Council has been able to continue its support to its most vulnerable citizens in the year through the provision of Crisis Grant and Community Care Grant funds.
Percentage of clients satisfied that they are better able to deal with their financial problems	90.00%	100.00%	100.00%	100.00%	100.00%	G	This voluntary survey is distributed with no obligation for a client to complete or respond. All clients who expressed an opinion agreed that they are better able to deal with their financial problems following our support. It is important to note that no negative comments or responses were received.
Maximise distribution of Discretionary Housing Payment (DHP) fund	96.00%	101.60%	99.90%	98.20%	79.00%	R	Actual expenditure at yearend was £807,000 meaning a funding underspend by £172,000 in 2022/23. Looking at the detail we received less claims for bedroom tax Discretionary Housing Payment and benefit cap Discretionary Housing Payments than the Scottish Government had forecast.
Percentage of care services graded 'good' (4) or better in Care Inspectorate Inspections (HWBOI NI17)	75.20%	85.00%	87.10%	80.00%	79.50%	G	This indicator measures Adult Services rating only. The HSCP report for this measure is updated in line with Health And Care Experience Biannual schedule, however Care Inspectorate gradings are updated more frequently.
Percentage of adults receiving any care or support who rated it as excellent or good	75.30%	79.90%	78.30%	78.30%	68.60%	R	Biennial Data Periods 2017/19; 2019/21; 2021/23 There is no update to the data until Feb 2024 at the earliest. It is worth noting that performance against this target will be influenced and vary in line with the Biennial total number of

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
							respondents participating in this voluntary survey. As such caution should be noted with regards to previous comparison and trends.
Percentage carers who feel supported to continue in their caring role	29.70%	35.00%	35.00%	38.00%	38.00%	G	Biennial Data Periods 2017/18; 2019/20; 2021/22 There is no update to the data until Feb 2024 at the earliest. It is worth noting that performance against this target will be influenced and vary in line with the Biennial total number of respondents participating in this voluntary survey. As such caution should be noted with regards to previous comparison and trends.

Supporting people to deal with their financial problems

Helping residents maximise their income through claiming additional benefits or paying grants to vulnerable people assists with independent living, preventing homelessness and helps reduce the number of households and families living in all various types of poverty including extreme poverty.

The following are some headline figures illustrating how we have distributed the payments and our performance -

- A total of £659,812 in Scottish Welfare Fund grants were paid to support vulnerable people.
- A total of £804,839 of Discretionary Housing Payments was distributed to household in need.
- We paid out £133,625 in grants to cover food and fuel for people in poverty and successfully referred them for support to advice agencies.
- During the year a total of 1,810 families have been supported to maximise benefit income and reduced fuel costs to the value of £2.527m.
- We allocated £4.3 million to Council tax accounts to support people with the cost of living crisis.
- The average processing time for New Housing Benefit claims was 25.63 days and 5.60 days for changes in circumstances against targets of 21 days and 6 days respectively.
- We are delivering the Energy Bill Support Scheme and the Alternative Payment Fund on behalf of the UK government. The scheme started in February 2023 and runs until the end of May 2023.
- The results of our Welfare Rights customer satisfaction surveys show that 99% of respondents would recommend the service.
- In line with Scottish Government Policy the basic pay of carers and personal assistants who look after adults in our communities were implemented twice during the year.

- We calculated and implemented contract rates for the Council's early learning and childcare partners that enabled them to sustain their services and pay their staff at least the Scottish Living Wage.

Helping People Into Work

Argyll and Bute Council's Employability Team and Third Sector delivery partners assist people into work. There are a number of programmes available to our residents, which offer a tailored support package to suit individual needs and help participants progress towards education, training or employment.

There is a broad criteria for participants:

- Individuals between the ages of 16 and 67 years who are facing barriers in moving towards and into employment.
- Young people within 6 months of the school leaving date who require support to move towards and into work.
- Low income parents (including kinship carers) who require support to move towards, into or to increase their income in-work.
- Employers looking to host a fully funded work placement or recruit someone utilising an employer recruitment incentive.

Using a holistic approach participants have access to accredited training, work placements paying the Real Living Wage, benefits, debt and fuel poverty advice, assistance with job applications, CV creation, interviews skills and techniques. Specific items can also be purchased to remove specific barriers, for example, a digital device to access online learning or a bicycle to help address poor transport links and allow travel to and from work.

The following are some quotes from participants, explaining their views on the support offered and the outcome achieved.

- "I'm extremely grateful for the support provided by ABERTI, this gave my employer the incentive to appoint me as an adult apprentice particularly given the additional costs associated due to my age"
- "My family and I have received a lot of support since coming to Scotland. I received a bike and a laptop which has helped me work more hours and I am able to study in my free time. I hope to start up my own business in the future. The continued support I receive from my PESF worker is very much appreciated"

To find out more information please visit [Helping people into work | Argyll and Bute Council \(argyll-bute.gov.uk\)](https://www.argyll-bute.gov.uk/helping-people-into-work)

Corporate Outcome: People will live in safer and stronger communities

Number of Indicators: 4

Number on Track: 4

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
The percentage of groups who say their effectiveness has increased as a result of capacity building by the community development team	75.00%	100.00%	100.00%	100.00%	90.00%	G	The results are from an annual survey of customers and community groups engaged with the Community Planning and Community Development Team
The information provided to our community groups, individuals and partners is easy to understand	75.00%	93.00%	89.00%	96.00%	90.00%	G	The results are from an annual survey of customers and community groups engaged with the Community Planning and Community Development Team
The total value of compensation settlements for vehicle damage / driver injury as a result of road / bridge faults	No Target	£4,307	£2,884	£2,807	£1,879	No Target	The sums paid out have decreased year on year which may be indicative of an improvement in road and bridge surfaces.
Percentage of adults residents stating their neighbourhood as a 'very good' place to live (CSS – survey owner)							Awaiting Survey Launch

Keeping People Safe

The number of service requests received has increased by 60% post Covid pandemic, at a time when resources are limited. An exercise was undertaken to review the services response to specific service categories, and determine the most appropriate response. Given resourcing and our legislative powers, and to identify some additional resource. These findings have been implemented.

Avian Influenza. The UK experienced its largest avian influenza outbreak in 2022 and the outbreak has continued into 2023 with outbreaks and positive cases still being identified. Specific actions have been taken by Argyll and Bute Council to engage with commercial and domestic poultry keepers to enhance their biosecurity arrangements and other controls, to provide advice to minimise contact with wild bird carcasses which were washed upon our coastlines, and review the Councils arrangements to respond to an avian influenza outbreak in our area.

Successful prosecution cases were prepared by the Councils Regulatory Services relating to a fatality in Loch Awe against a boat hire company, who hired a boat from a local business (Health and Safety at Work etc. Act 1974) and for an offence against a farmer for unnecessary suffering of an animal (Animal Health (Scotland) Act)

The Councils internal audit team assessed the arrangements in place within the Environmental Health Service to carry out the Council's enforcement responsibilities under the Health and Safety at Work Act 1974. [The audit opinion was "substantial"](#), whereby internal controls, governance and the management of risk is sound. Three minor issues were identified and an action plan is in place to address these by the 30th June 2022.

To ensure our residents live active and healthier lives requires us to monitor elements that can impact on overall health, work closely with our Partners and when necessary take enforcement action. There has been an increase in Nitrogen Oxide levels as transportation has increased towards pre-Covid levels. An air monitoring program that assesses the local air quality was completed. It concluded that local air quality in Argyll and Bute is good and well below prescribed standards but well within national targets.

A safer place to live, work and visit

Within the Community Safety Partnership Strategy we worked with key partners including Police Scotland, Scottish Fire and Rescue Service, HM Coastguard, Health & Social Care Partnership (HSCP), Third Sector Interface (TSI) and local groups to bring together resources to ensure that Argyll and Bute is a safer place to live, work and visit.

Two examples of this is information received from Police Scotland for the group to consider appropriate safeguarding measures to support individuals reduce their vulnerability to being drawn into terrorism and the Mentors in Violence Prevention (MVP) programme. MVP is a peer mentoring programme that gives young people the chance to explore and challenge the attitudes, beliefs and cultural norms that underpin all forms of gender-based violence in our society. We have a robust 3 year MVP development plan in place. This has helped to ensure strategic direction and a focussed approach to implementation of the programme.

The programme has faced challenges within schools in terms of having the capacity to release staff for training. We will continue to work to develop the number of trainers, which will help provide schools with their own internal succession plan systems. We will also look to increase the number of partners trained so that other services can support the programme, reducing demand on teaching staff.

Supporting Our Community Councils

Online and in person training has been delivered to over 50 community councillors. Community Councils from across the area were introduced to the National Standards for Community Engagement and a variety of online and offline tools.

The training led to open and rich conversations around current practices and difficulties when engaging underrepresented groups. Conversations covered issues such as the barriers people may face when engaging with local democracy, and the range of traditional and digital methods that could be used to gather a diverse and representative views.

As with most training, there were secondary benefits to both the participants and trainers, the sessions also strengthened connections and best shared practice between Community Councils and across the authority.

The course evaluated well and subsequently a 15 minute summary of the training was created as a YouTube video and the link was circulated to community councillors unable to make the training, you can access the training video from this link [Community Engagement for Community Councils in Argyll and Bute - YouTube](#)

Other training delivered during this year by the team included:

- Risk Management for Community groups
- How to write an environmental policy and an action plan for your organisation

Community Organisations Received Capacity Building Support

The Lochside Champions are a group that represent people with autism who attend the Lochside Resource Centre in Lochgilphead. The group were supported and attended the Mid-Argyll, Kintyre and the Islands Area Community Planning Group meeting. On behalf of the group they represent they raised a number of issues at that meeting including:

- That the homes are lovely but often situated too far out of town causing feelings of isolation at times.
- More work opportunities would be welcome.
- The lack of transport choices in the area is constraining, this made it very hard to do things on a whim or last minute for example.

At the meeting the group was introduced to a key partner, the Third Sector Interface, who subsequently visited and talked to them about supported volunteering opportunities. Another partner, Fyne Homes, has subsequently visited the group to talk about housing and donated materials for their garden area. The group were put in touch with the strategic transport team within the Council. Work is ongoing with the group to strengthen their governance and ensure they can fundraise and lobby effectively.

Building Standards achieves maximum 6-year licence

Building Standards exceeded all targets for the 5 key national performance targets for 2022/23, attained one of the best customer satisfaction rates from the national Building Standards customer satisfaction survey run by the Scottish Government and achieved the maximum six year verification licence from the Scottish Government, which allows us to vett and verify building warrants. This brings benefits to the built environment and supporting our economy. During the period 2022/23 our work in supporting the economy resulted in a total 1,377 building warrants processed.

During the year there was an increase in the number of dangerous buildings complaints with occasions for emergency action to ensure that public safety was secured.

Short-term Lets

The Civic Government (Scotland) Act 1982 (Licensing of Short-term Lets) Order 2022 required the design and development of a new Short-term Let Licensing scheme and policy. This is to ensure short-term lets are safe, address issues faced by neighbours, enable local authorities to know and understand what is happening in their area, and to handle complaints effectively. It also aims to balance the economic and tourism benefits from short-term lets with the needs and concerns of local communities across Argyll and Bute.

New operational arrangements to deliver the short-term let licensing regime were developed. This included the development of procedures, communication and engagement with the sector, an on-line information management system coupled with an online application process.

Welcoming Ukrainian Refugees

Ukrainian refugees have been welcomed to Argyll and Bute through the Scottish and UK Government's sponsorship in response to the invasion of Ukraine by Russia and the evacuation of the civilian population.

The council's resettlement team was scaled up and the multi-agency partnership established to coordinate support. Over 300 Ukrainians have chosen to resettle in Argyll and Bute and the Ukrainian population is dispersed across the whole authority. Ukrainian pupils are supported in school, with over 100 pupils attending 23 establishments. Ukrainian adults are supported to learn English and to move into work. A wide variety of activities and events have been arranged with services across the council providing support including Housing, Regulatory Services, Business Gateway, Employability, Welfare Rights, Revenue and Benefits, Community Development, Social Work, Public Health and Education.

Covid Recovery Strategy

To support the process of returning to normality in response to the Covid pandemic a Recovery Strategy was developed. This led to the publication of the Argyll and Bute Recovery document; [Restart, Recover and Renew](#). The document focuses on a range of areas, including economic and social recovery, building back stronger communities, public health and infrastructure.

It also recognises the importance of economic factors in driving our recovery. A thriving local economy will underpin renewal, providing opportunities for local people although population decline will continue to be a major factor in our capacity for recovery and renewal.

Corporate Outcome: Children and young people have the best possible start

Number of Indicators: 8

Number on Track: 7

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
Provide quality meals within cost margins to all pupils	+/-5%	-0.0345	-0.069	-0.04	-2.56%	G	Catering continues to perform well, with the variance from food costs within the +/-5% target across the area. We continue to monitor areas/locations that fall outside of the target variance
Increase the percentage of our care experienced young people that have the recommended additional tracking and monitoring plans in place	100.00%		100.00%	100.00%	100.00%	G	Virtual Head Teacher is now in post and continues to work on updated approaches to the monitoring, tracking and progress of this cohort. Targets for Attainment, Exclusion and Attendance updated and agreed with the Corporate Parenting Board.
Percentage of children living in poverty (After Housing Costs)	No Target	23.30%	18.90%	21.70%		No Target	Latest Data is 2021/22. Data is taken from the Local Government Benchmarking Framework (LGBF). Since 2018/19 the percentage of children living in poverty has improved against all local authorities. Latest data indicates a relative position of 11 out of all authorities (with lowest being best). Although we are advised to view the annual figures in the longer term, it does appear that Argyll and Bute's broad

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
							array of tackling child poverty actions are having a positive impact and it is important that they are maintained and built upon.
Our percentage rate for attendance across all Argyll and Bute schools is comparable or better than the Scottish national average (Biennial data)	92.00%	93.50%	93.30%	93.30%	90.55%	R	This figure is taken from provisional Attendance, Absence and Exclusions (AAE) census data and is embargoed. We have used some basic reports from the AAE census but have no way of checking that this is correct at this time. We are waiting for data to be released for Director sign off and that will be actual data. Biennial 2020/21 Data
Support the increase in the uptake of available Grants, Allowance and Entitlements	2,573	3,103	2,998	2,853	2,999	G	Education have worked with schools in relation to the take up of EMA application and have issued individual communications to eligible pupils. Public notices and social media posts have been issued to publicise other available grants including free school meals and clothing grants
A counselling service is available in all secondary schools	100.00%		100.00%	100.00%	100.00%	G	The new School Counselling Service delivered by The Exchange (TCS) was launched in January 2023 and provides 100% coverage of services across all schools and localities where required. The new service offers a broader range of delivery options than the previous service and is currently managing demand very effectively.
The percentage of children with no concerns across all domains at 27 to 30 month assessment	82.10%	87.10%	85.50%	87.30%	No Data	G	This indicator is taken from the Local Government Benchmarking Framework (LGBF), the latest data is for 2021/22. The Scotland wide performance for FY 2021/22 is 82.10%. Comparatively we are second highest in our Family Group of 8 Local Authorities and one of two authorities where performance has improved. Our performance against the previous year has improved by 1.8% on the previous year. Within the HSCP Integrated Performance Management Framework, the Child Health Measure being monitored on a quarterly basis across Argyll and Bute HSCP is as follows:

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
							Reduce the % of 27 - 30 month reviews conducted out with the agreed time period, with a target of 90%.
95% of schools have a suitability rating of A or B	95.00%	95.00%	95.00%	95.00%	95.00%	G	All schools within Argyll and Bute currently have a condition rating of A or B. There are 2 schools which have a suitability rating of C (North Bute and Tobermory). Education are currently awaiting the outcome of a LEIP application to support the building of a replacement school for Tobermory.

Providing Support for All Our Learners

To ensure appropriate support is in place for all our learners, including those with the most complex needs, we have been working closely with the CALM training organisation. This enables us to access training that helps staff understand more complex dysregulated behaviours and how to reduce and prevent those behaviours over time.

The training focusses on prevention and a reduction of restrictive responses. A section of the course examines best practice and trauma informed positive behaviour support. Staff who have completed this have provided feedback regarding the positive impact that learning from the training is already having on their practice.

Alongside this focus on the specialised training we have updated our documentation and guidance for staff. In addition to this we have delivered staff awareness raising sessions on the changes to this important guidance.

Nurturing and Supporting our Young People

School staff are well equipped to adopt nurturing and trauma informed approaches to our most distressed young people. Our nurture teachers have provided intensive, time-limited support through coaching and capacity building. This ensures that the young people who need this most are supported. Qualitative feedback from staff in schools indicates the positive impact this work has on children, young people and staff wellbeing.

In order to improve outcomes for children and young people a new Counselling in Schools Service was implemented. The new service is delivered by 'The Exchange' (a school counselling service). Monitoring of the data and evidence gathered is showing very positive impact for children and young people where they feel listened to and supported.

Other notable activities are:

- Additional tracking and monitoring of attendance and attainment has led to targeted support and interventions for Care Experienced Children and young people. As a result, close analysis of the data has shown positive outcomes from the targeted support including an increase in positive destinations to 94%, which is above our target of 85%.
- A sustained low number of exclusions for care experienced children and young people continues to remain below 5. Interventions to support this sustained low number of exclusions includes individual work with children by Health and Wellbeing Liaison Officers, School based personalised support, Education Psychology support, health discussions and wider partnership working.
- Additional resources to support the nurturing environments provided in each Early Years setting including partner providers, which in turn enables more flexibility in how they use their environment to support self-regulation for children.
- Training sessions supported 143 practitioners engaging in dialogue around infant behaviour and how to apply nurture principles to their understanding of this. An increased number of settings reported feeling empowered by their growing knowledge around nurture to better understand and thus support dysregulated behaviour in children.
- Bespoke training to support practitioners to increase their skill and confidence in delivering play and learning outdoors was delivered. This resulted in a better understanding of how specific outdoor environments can deliver learning for children, engages and extends children's thinking and supports their connection to the natural environment. The participants all reported that they felt more confident to assess risk, engage new skills and deliver learning outdoors.
- The United Nations Convention on the Rights of the Child (UNCRC) is seeing increasing demands placed on schools in relation to youth voice. There are ongoing challenges in bringing all council departments up to speed in relation to UNCRC, and we have been working to develop a cross-council Youth Voice structure. The UNCRC working group is meeting regularly to address this and using framework and guidance to inform approach. Continued engagement in the Rights Respecting Schools (RRS) programme is helping to raise community awareness of RRS.

My Tribe Period Product Provision

Argyll and Bute's My Tribe brand has been identified as an exemplar of good practice across Scotland. The success has been recognised by the Northern Alliance who have asked the Project Lead to support the roll out to other Local Authority areas. As well as the provision of free period products, support has been provided in schools and Period Product Champions have been trained. There has also been engagement with community organisations and promotion of My Tribe via Social Media channels.

Award winning School Meals Service

We delivered over 1.2m School Meals and Early Years' meals as well as winning the following awards -

- Health and Nutrition Award 2023 for our school meals drone delivery pilot
- Health and Nutrition Special Contribution Award 2023
- Cateys 2023 Public Sector Caterer Award
- ASSIST FM Community Focus Award 2023

Working closely with Education online payment and cashless catering was successfully rolled out to all our primary and secondary schools. This allows online pre-ordering which enhances the service for our children and young people. It also gives parents and carers the ability to assist pupils in ordering meals and view live fund balances for paying pupils. Importantly the system also assures the anonymity for our Free School Meal pupils.

The Catering Team won a Health and Nutrition Award for piloting the delivery of school meals via drone. The pilot was successful and will allow us to investigate the provision of meals to our remote areas, reduce the climate impact of the service and maximise the use of technology. This pilot has also been shortlisted for a COSLA Excellence Award 2023, with the awards ceremony taking place in September 2023.

The Council continues to offer fresh, healthy and sustainable school lunches, and holds the Soil Association Scotland's 'Bronze Food For Life Served Here' award. The award helps local authorities to source food from the local area for school meals so that children benefit from freshly prepared, sustainable meals. The award is a widely respected and independently assessed. It is supported by the Scottish Government and recognises Councils that serve food made from fresh ingredients, free from genetically modified ingredients and undesirable additives, using free-range eggs and high-welfare meat.

Taking into account feedback received from catering staff, education staff, parents and pupils, a new menu and a third meal option was implemented for all Early Years, Primary and Secondary school pupils. The menu is compliant with the 'Food for Life' served here Bronze award and was analysed in accordance with the Scottish Governments Food and Drink in Schools (Scotland) regulations 2020. The new menu is lower in sugar, salt, red meat, processed red meat products and ensures all pupils have access to more fruits and vegetables.

Corporate Outcome: Education, skills and training will maximise opportunities for all

Number of Indicators: 7

Number on Track: 6

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
Maintain the percentage of all young people leaving school achieving a positive destination into further education, training or employment * ACADEMIC YEAR	95.00%		94.00%	93.50%	95.20%	G	The Annual Participation Measure (APM) for 2022/23 was published at the end of August 2023 and reflects as significant increase on last year's APM of 1.7%. This figure exemplifies that the Stretch Aim set by the Education Service of 95% has been overtaken.
Maintain the percentage of successful examination presentations in levels 4 and 5 for Literacy and Numeracy by our senior phase pupils * ACADEMIC YEAR	60.00%		100.00%	97.00%	SCQF 4 87.23% SCQF 5 66.84%	G	The data indicates that the levels of passes in Literacy and Numeracy is being maintained year on year, with only a 1% difference between 2022 and 2023 in both SCQF 4 and SCQF 5 Literacy and Numeracy, measured as detailed above.
Increase the uptake of wider achievement opportunities which complement traditional SQA awards and offer alternative ways to develop learning, life and work skills	No Target				88.00%	No Target	Enhanced Wider Achievements Programmes across all Secondary Schools continue to be under development and are partially supported by UKSPF funding successfully obtained by the Education Service.
The percentage of Modern Apprentices that go on to a positive destination after completing the Argyll and Bute Council Modern Apprentice Programme	95.00%	97.40%	100.00%	96.10%	96.20%	G	The progress of Modern Apprentices onward to positive destinations remains high. We will be investigating expanding the reach of the Modern Apprentice programme through forthcoming workforce planning discussions.

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
The percentage of children that achieve their appropriate developmental milestones by Primary 1	70.00%	Not Collected (Covid)	75.00%	64.00%	63.00%	R	Moving forward, our Strategic Plan, Early Years 2023-24, highlights collaboration with Education Scotland's Curriculum Innovation Team. This will facilitate 'live' service design project across Early level, which will start from the adult learners as they ask 'why?'; scaffolding them to take a closer look at the role of the educator within the cycle of learning, teaching and assessment.'
The percentage pass rate for the National 5 qualification is comparable or better than the Scottish national average * ACADEMIC YEAR	No Target	91.60%	87.50%	79.70%	77.39%	No Target	For session 2022-2023, the post-appeal National 5 pass rate in Argyll and Bute at grades A-C is 77.39%. The national post-appeal data will not be made available until December 2023. Argyll and Bute's pre-appeal pass rate for National 5 was 76.93%. The national pre-appeal A-C pass rate for National 5 is 78.80%.
The percentage pass rate for the National Higher qualification is comparable or better than the Scottish national average * ACADEMIC YEAR	No Target	90.50%	90.20%	80.90%	77.35%	No Target	For session 2022-2023, the post-appeal Higher pass rate at grades A-C is 77.35%. The national post-appeal data will not be made available until December. Argyll and Bute's pre-appeal pass rate for Higher was 77.12%. The national pre-appeal A-C pass rate for Higher is 77.10%.

Increasing Attainment at the 1st Level

Following analysis of literacy attainment data with a specific focus on children residing in quintile 1, eight schools were invited to participate and have undertaken training in using a Quality Improvement approach to support writing attainment at 1st level. Training was originally offered by the Children and Young People Improvement Collaborative (CYPIC) Improving Writing Programme and is now being delivered within the authority, supported by allied health professionals and our Attainment Advisor. Data shows that attainment at 1st level within the first set of schools to undertake the training

has increased from an average of 56.2% in 2022 to an average of 72.8% based on Feb 23 predictions. Delivery of the programme to schools in cohort 2 has now commenced, with cohort 3 due to commence in September 2023.

Digital Support for Schools and Learners

Digital learning is supported through the deployment of additional devices which have been provided from the digital poverty initiative. This initiative is funded by the Scottish Government. Our most remote schools now benefit from upgrades of bandwidth and all our Primary and Secondary schools now have Skype for Business.

We undertook a successful pilot which uses technology to help reduce and remove literacy barriers for children with additional support needs. The pilot increased engagement in education outcomes, improved wellbeing and raised attainment levels in literacy. Children involved in the pilot are now using a range of assistive technology more confidently and independently. The technology we piloted is Enhancing Literacy Skills for those with Additional Support Needs using Technology (ELSAT).

Supporting Learners to Realise Their Potential

We have broadened and improved the vocational educational provision in schools, and developed strong partnerships with employers and agencies who can contribute to the development of young people's skills and prospects. Our Developing Young Workforce Co-ordinators have instigated and developed partnership agreements between schools and employers, resulting in an increased number and range of work placement opportunities for young people. In the Senior Phase (S4-S6) we have continued to develop approaches to ensure personalisation and learning choices for all pupils. Working in partnership with Argyll College we are supporting the development of an increased choice of pathways for S4-S6 pupils which allows them to attain their chosen positive destinations in the adult world. Twenty networked college courses now feature in Senior Phase course choices and are available virtually to all S4-S6 pupils. Work is ongoing to extend the Senior Phase curriculum offer to include further Foundation Apprenticeships and HNCs delivered both in schools and via partnerships.

Leavers Positive Destinations

For the first time, we were ahead of all of our comparators for Leavers' Positive Destinations. This is a significant achievement and one which we hope to sustain or build on. A total of 90% of our Care Experienced Young People progressed to a positive post-school destination in 2022/23. This is above both the Northern Alliance authorities and national figures.

Rural Growth Deal – Skills and Training Programmes for Local People

Over £14m of Rural Growth Deal (RGD) investment will directly support skills and training programmes for local people. This includes £7m of skills interventions to be delivered via the Rural Skills Accelerator Programme with a focus on enhancing local STEM education (Science, Technology, Engineering, and Mathematics) tied to economic opportunities, targeted business skills interventions and enhancements to UHI Argyll's local estate.

UHI Argyll will also invest £7.8m via the RGD to create a marine industry training centre at Dunstaffnage which will provide the skills and training opportunities locally required by key sectors in the blue economy. This has key synergies with other RGD projects such as the SAMS Seaweed and

Shellfish Research & Development Centre which will enable growth in these nascent sectors alongside more established industries. We will work with Stirling University to expand the capacity of the Marine Environmental Research Laboratory at Marchrihanish with a focus on Research & Development activities around fish health and environmental sustainability. These interventions will grow opportunities for students to study locally.

Carbon Literate Organisation (CLO) Bronze Status

We recognise the importance of a leadership informed and knowledgeable of climate change and sustainability will improve decision making and our ambition of becoming a net zero organisation by 2045. To support this we successfully completed a programme of Carbon Literacy Training and obtained nationally recognised Carbon Literate Organisation (CLO) Bronze status. The training offered to the Senior Leadership Team and completed by over 65% of Elected Members provides detailed training around climate change decision making, evidence and science.

Corporate Outcome: Our economy is diverse and thriving

Number of Indicators: 12

Number on Track: 10

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
Maintain the percentage of local suppliers that benefit from the awards of contracts via the procurement portal	20.00%	27.90%	27.90%	13.50%	19.90%	R	Due to the nature of the contracts awarded in 2022/23, meant that our local supply base was unable to bid for them. However, where the type of contracts that local suppliers are bidding for and which contracts are subsequently awarded to them is monitored, and 85.3% of local suppliers were successful in winning bids
Increase the number of community benefits that are delivered through the contracts we award locally	No Target	2	22	55	73	No Target	We have been working closely with our suppliers to deliver additional social, economic and environmental value to our society and 73 Community Benefits were achieved through Contract Management, Contract Awards and the Request List during the period from 1st April 2022 to 31st March 2023. For further detail, please visit: https://www.argyll-bute.gov.uk/business-and-licensing/selling-council/procurement-useful-links-and-documents

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
Number of business and industry planning applications submitted annually	No Target	25	21	19	23	No Target	This measure details the number of applications submitted to the Council for business and industry applications. The data for 2022/23 indicates increased activity in this area from the previous reporting period.
The percentage of homeless applicants who required temporary accommodation this period	No Target	44.00%	45.00%	40.00%	34.00%	No Target	The percentage reduction has to be considered in the context of an increase of 29% in the number of households presenting as homeless to the local authority in 2022/23 compared to 2021/22. The actual number of households requiring temporary accommodation increased in 2022/23 but the pro- active housing advice and information provided by the Area Teams has meant that effective prevention work is carried out to ensure that as many households as possible get a positive housing outcome and do not require temporary accommodation.
Number of affordable social sector new builds completed per annum	Actual	84	48	145	188	G	The Strategic Housing Investment Plan process is a partnership between the Council, the Registered Social Landlords and the Scottish Government ensuring that new build affordable housing is delivered across the local authority to meet need and demand.
The total number of visitor trips to Argyll and Bute (Jan-Dec, STEAM, Million trips)	No Target	2.9M	0.8M	1.5M	2.5M	No Target	This data is taken from the Scottish Tourism Economic Activity Monitor (STEAM) the number of visitor trips to Argyll and Bute increased from 1.5m (Jan – Dec 2021) to 2.5m (Jan- Dec 2022) – an increase of 67%. The positive experience for visitors coming to Argyll and Bute has been assisted by the actions delivered through the Staycation agenda, which included employing a temporary post to take forward specific actions on the ground, such as successful completion of the Motor Caravan Overnight Parking scheme.
The total visitor spend in Argyll and Bute (Jan-Dec, STEAM, Direct visitor spend - £/M)	No Target	£364M	£125M	£262.5M	£407.5M	No Target	This data is taken from the Scottish Tourism Economic Activity Monitor (STEAM) the visitor spend across Argyll and Bute increased from £262.5m (Jan – Dec 2021) to £407.5m (Jan- Dec 2022) – an increase of 55%. The positive experience for visitors coming to Argyll and Bute has been

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
							assisted by the actions delivered through the Staycation agenda, which included employing a temporary post to take forward specific actions on the ground, such as successful completion of the Motor Caravan Overnight Parking scheme.
Gross Value Added (GVA) per capita	No Target	22,767	20,543	23,394	47,270	No Target	The latest figure of £47,270 is taken from the Scottish Annual Business Statistics, 2021 (excludes the finance sector and part of agriculture and the public sector). This is a marked increase on the previous figure of £23,394 (statistics are in arrears and do not match financial years). There are potentially a number of council services/interventions that directly or indirectly contribute to this productivity measure, plus external factors.
Unemployment rate - Claimant Count as a %age of working age population	No Target	2.70%	5.80%	4.00%	2.80%	No Target	The Claimant Count unemployment rate is updated on a monthly basis (one month in arrears), This figure is the unemployment rate for Argyll and Bute as a % of working age population (16-64). The downward trend is positive.
Unemployment rate - Claimant Count as a %age of the population (16-24)	No Target	2.80%	6.50%	4.30%	2.80%	No Target	The Claimant Count unemployment rate is updated on a monthly basis (one month in arrears) for 16-64 year olds. This unemployment rate for the % of population, 16-24 year olds. The downward trend is positive.
The number of business gateway start-ups per 10,000 of population	No Target	161	110	154.3	135.7	No Target	It is hoped this figure will improve as Argyll and Bute Business Gateway Team recently launched a start-up grant funded by the UK Shared Prosperity Fund.
Geographical percentage coverage of 4/5G mobile phone connectivity	95.00%	76.00%	77.00%	79.00%	81.00%	R	Each mobile network operator manages their own network as they all use different spectrum frequencies. EE has the greatest coverage as a result of the Government backed Emergency Service Network (ESN) contract and a very aggressive commercial approach. They have built in excess of 90 masts across A&B over the last 5 years. Over the next few years there will be significant improvements as part of the UK Government supported £1B Shared Rural Network (SRN) due to be completed by 2027.

Economic Growth

The positive experience for visitors has been assisted by the actions delivered through the Staycation agenda, which included employing a temporary post to take forward specific actions on the ground, such as successful completion of the Motorcaravan Overnight Parking scheme. Details on the Staycation agenda can be found in this report [Staycation Update Paper](#)

- With reference to the Scottish Tourism Economic Activity Monitor (STEAM) the number of visitor trips and visitor spend increased in Argyll and Bute.
- Visitor trips increased from 1.5m (Jan – Dec 2021) to 2.5m (Jan- Dec 2022). This is an increase of 67%
- Visitor spend increased from £262.5m (Jan – Dec 2021) to £407.5m (Jan- Dec 2022). This is an increase of 55%.

Supporting the Economic Recovery and Our Communities

The Procurement, Commercial and Contract Management Team (PCCMT) provided a strong lead to ensure we continued the percentage of Council spend that is under a contract or service level agreement, while also maintaining the percentage of all Small Medium Enterprises (SME) that win council contracts. We also worked to improve the delivery of contract management on all high risk contracts.

2022/23 Contracted Spend: 90.8%.

2022/23 SME Wins: 87.6%

We effectively planned and coordinated the release of tenders to avoid overwhelming the market, in particular the local market, by issuing invitations to tender where the regulations allowed. For 2022/23, we awarded 152 contracts and of these 123 were Quick Quotes (ITQ's).

The percentage of total bids by and contracts awarded to local and SME suppliers is monitored monthly. However, not all requirements can be fulfilled by the local supply market. To gain a better understanding of performance, the number of tenders bid for, and subsequently won, by local suppliers is also monitored and detailed below.

2022/23 Data			
Total No. of Tenders	No. of tenders receiving local bids	No. won by local bidders	Percentage success rate of local bids won to local bids submitted
152	34	29	85.3%

The level of local spend was monitored in 2022/23, and the overall percentage with our local suppliers was 37.3% - see detail below:

	Total Spend	Local Spend	Local Spend Percentage
2022/23 – Spend Distribution	£163,144,959	£60,856,127	37.3%

We recognise the importance of maximising the economic benefits from directing Council spend to local businesses in terms of benefiting the local economy. Whilst it would not be acceptable to give preference to local businesses during any particular procurement, efforts are made to ensure that local businesses are upskilled so as to have the greatest chance of being successful in winning Council and other public sector business.

We are committed to maximising community benefits from our procurement activities which in turn deliver wider benefits for communities when contractors purchase the required goods, services and supplies for Argyll and Bute. We have been working closely with our suppliers to deliver additional social, economic and environmental value to our society. A total of 73 community benefits were achieved in 2022/23 through robust contract management.

We also simplified and streamlined our procurement processes, ensuring that documentation was as straightforward as possible. To support the economic recovery and emerging priorities for Argyll and Bute we work closely with colleagues within Economic Development and other collaborative stakeholders.

The Rural Growth Deal (RGD) will result in contracts totalling £70m to be delivered over 10 years. As such, there is significant opportunity to use the RGD investment to deliver enhanced community benefits. We are working to ensure suppliers meet their obligations with regard to community benefits.

Business Start-Ups and Support – Two Case Studies

The number of business gateway start-ups has dropped slightly over the financial year, but is it hoped this will improve during 2023/24 as the Argyll and Bute Business Gateway Team recently launched a start-up grant funded by the UK Shared Prosperity Fund.

During 2022/23 we worked hard to ensure that the financial help available to businesses was correctly awarded and quickly paid out. In total we awarded nearly £18 million of Non-Domestic Rates reliefs to support local businesses.

The following are two case studies illustrating how Business Gateway has supported these businesses to grow.

Aosdàna

Based on the Isle of Iona, Aosdàna designs and manufactures contemporary jewellery with a Celtic influence.

Business owner, Mhairi Killin, founded Aosdàna in 2003. Having operated successfully for almost two decades, most of Aosdàna's sales were generated from its gallery on the island, where some of the jewellery ranges are also designed and made. However, like many other small businesses, pandemic closures and subsequent travel restrictions meant the main source of income for Mhairi dwindled.

During this time, however, Mhairi, together with award-winning jewellery designer Maeve Gillies, won an Innovate UK award to develop a range of jewellery based on the heritage of original Iona silversmiths, the Ritchies.

Mhairi approached Business Gateway for support and guidance on how to reach a wider audience and generate global sales for the new range, the Kist o' Ritchies. She received 1:1 support from a dedicated business adviser, as well as advice on funding, a strategic review of her business, and signposting to a wider network.

“Support from Business Gateway has been so beneficial. Not only has their assistance helped me re-evaluate my business strategy, but it has also allowed me to invest in strong product photography for my website, which will help me greatly when launching into international markets later this year. I can't thank Business Gateway enough for their ongoing support.”

The Kist o' Ritchies collection utilises the latest manufacturing technology to navigate the lack of metalworking skills on the island, preserving the key historical designs from the 19th and 20th centuries.

The modern jewellery range will launch in spring 2023 and is expected to attract international markets including the USA and Canada.

Argyll Yacht Rigger

A Scottish yacht servicing business in Argyll & Bute is thriving after its owner received specialist start-up advice and grant funding from Business Gateway.

Following redundancy during the Covid-19 pandemic, experienced rigger Ian Burton launched Argyll Yacht Rigger, in June 2020. The Tarbert-based business provides a full range of services for pleasure and commercial yacht owners in the region, from complete re-rigs to installing new masthead electronics and winter maintenance.

Seeking to capitalise on this niche area of business, Ian approached Business Gateway in 2020 for advice on setting up his own business. As well as providing start up guidance, his local adviser facilitated specialist support which included employment advice and expert help on business growth and resilience. This support was crucial as Ian looked to build the business during the pandemic.

Business Gateway also signposted grant funding, helping Ian access financial support to expand. This included support from the Local Growth Accelerator Programme, funded by Argyll and Bute Council and the European Regional Development Fund (2014-20) Structural Funds Programme. With a referral made from Business Gateway, Ian was also awarded funding from Highlands and Islands Enterprise.

The grants enabled Ian to purchase higher-quality equipment, allowing him to deliver a wider range of services, increase capacity and cover a wider regional area. The growth has resulted in Ian employing a second member of staff with plans to hire an additional full-time rigger this year.

Ian said: "Starting your own business, especially in a rural area, can be daunting, however, the support of Business Gateway has been vital to a successful launch in 2020. Working throughout the pandemic, I was determined to expand the business and it was with the funding that Business Gateway helped me to secure that I was able to do this. I have now taken on my wife as my first employee to help with my bookkeeping, which has been an important function for us to maximise earning hours."

Mitigating the Delays for Taxi Licencing

As the licensing authority we must be satisfied that the health of individuals issued with a Taxi Licence meets our expectations. In order to do this we contact their Doctor on receipt of an application. We realised that customers were experiencing significant delays in receiving a response from their Doctor. This in turn meant that customers could not receive their licenses timeously and therefore could not trade. This had inevitable negative economic consequences, with the frustration experienced by our customers made clear to us, both verbally and in writing.

We are committed to using all forms of customer interaction to help us identify possible service improvements and offer better choices. As a result of the clear frustration described in the communication we undertook a period of consultation. We contacted all 389 private hire/taxi drivers and operators in the area asking for their feedback on a proposed solution of engaging the services of an external agency to undertake the required medical check.

This solution was endorsed by customers and has since been implemented, we have the required confidence to issue a taxi licence, customers do not face delays in the processing of their applications and negative economic consequences are reduced.

Generating Income for the Council

We have generated over £560,000 by selling off surplus property assets and generated annual income of £31,750. This is part of our strategy to divest surplus property assets and generate income from our estate.

Notable sales include:

- The former Innellan Primary School
- The conclusion of the Castle Toward sale
- The marketing of the Helensburgh Waterfront commercial site, which attracted 9 international, national and local bids for the site with a significant local community engagement exercise undertaken.
- Oban Airport marketing has generated 3 significant aviation related business interests for the business park. These will be identified with the outline business case to be completed in 2023.

We are developing a Strategic Outline Programme. This will cover potential opportunities for the Council to develop a number of its assets on a more commercial basis and will be delivered over a number of years, with the immediate focus being a new Business Park at Kilmory, and commercial developments at Helensburgh's waterfront.

We secured ongoing commercial planning / building standards work from other local authorities. Not only is this important for us to provide a balanced budget, but it also supports communities in these other Council areas.

Events and commercial catering continues to grow with the recent addition of a new commercial café this year -The Pier Point Café, Helensburgh and Lomond Civic Centre in late 2022. Work is well underway to open another commercial café, the Corranbuie Café, Tarbert Holiday Park in July 2023. Event and commercial income is slowly recovering from the impact of the pandemic, with a number of large festivals and private weddings having been hosted throughout the course of the year.

Rural Growth Deal – Two Projects Growing Visitor Numbers

The RGD includes a tourism and place programme which will focus on 2 local projects aimed at growing visitor numbers in the region. The Kintyre Seasports project will regenerate Campbeltown Sailing Club to provide a facility which can grow marine based tourism activities in Kintyre. This will build on the successful programmes already being delivered by Kintyre Seasports which has 10% of the Campbeltown Grammar School role enrolled. This facility will also enable an uplift in local events such as community regattas and sailing competitions which will result in an estimated 700 more visitor trips to the local area per annum.

The RGD will also invest £9m in Rothesay Pavilion which will significantly reduce the funding gap on this project. The Pavilion has the scale and ambition to be transformational for Bute and will provide a key visitor attraction when complete. This will include a fully refurbished and equipped main auditorium with sprung dancefloor and a capacity of up to 800 seated and 1200 standing; a new second venue with a capacity of 80-100; a contemporary gallery space; shop and box office; café; two bars; meeting room; music and media education studio; and supported office space. In addition, there will be outdoor seating and landscaped garden areas. Programming during the high season will target visitors (short stay and day) with festival-based and themed events and high-quality unique exhibitions. Examples will include vintage fairs, comedy weekends, beer and food festivals, family shows, and dance holidays. These will link in with other tourism and cultural organisations on the island to ensure joined-up experience-based and holiday focussed marketing with an emphasis on the cultural tourist.

Rural Growth Deal – Mull Housing Pilot

As a result of successful funding applications the progress of the Rural Growth Deal Housing Pilot has been accelerated. We are now able to press ahead with preparations for the delivery of much needed worker housing in Tobermory, Mull. This need was initially identified by research undertaken by the Mull and Iona Community Housing Trust. Restrictions to economic growth as a direct result of the shortage of housing for workers were identified. The Housing Service is working with Mull and Iona Community Housing Trust (MIGHT) to devise a housing type and tenure model which will, if successful allow MIGHT to operate as managers of a bespoke property leased to them by the Council.

This will then provide accommodation for workers in the local economy, either for seasonal work, and or a landing pad type accommodation for those who have arrived on the island to take up permanent positions. This is a pilot project and has the potential to be rolled out further. A site start is currently planned for April 2024, subject to securing the necessary planning, building control and roads consents.

Clyde Engineering and Innovation Cluster

The Clyde Engineering and Innovation Cluster (CEIC) project will be supported with up to £7m from the UK Government. The impetus for this project comes from the expansion of HM Naval Base (HMNB) Clyde through the Maritime Change Programme (MCP). The MCP will consolidate the UK's submarine fleet and all its support services to HMNB Clyde.

The Rural Growth Deal provides a unique opportunity to support this transformational programme of change and maximise the local economic benefits. This project will deliver new, modern commercial business space. It will also represent Phase 1 of a potential business and engineering cluster at Colgrain Business Park near Helensburgh.

In developing the CEIC proposals we have been working closely with key partners including the MOD, Royal Navy, Scottish Enterprise and key industrial partners currently delivering services at HMNB Clyde.

The Rural Growth Deal investment aims to:-

- Maximise the economic opportunity from the £1.3bn investment into HMNB Clyde.
- Secure the economic opportunity for Helensburgh and Lomond and the wider Argyll and Bute area by addressing the current lack of available commercial accommodation.
- Providing modern, commercial accommodation will support the development of engineering and supply businesses.

West Coast Unmanned Aerial Vehicle (UAV) Logistics and Training Hub

This project will be supported with investment of up to £4m from the UK Government subject to the approval of a full business case.

This project will invest in new business park infrastructure at Oban Airport. Recent trials using drone's to provide essential services to some of the most fragile rural and island communities have been successful. The investment will enable it to become a leading innovative research and development centre for UAV technologies.

The centre will deliver Scotland's first specialised drone training and research centre. Providing enhanced Research & Development capabilities, space for UAV pilot training, laboratories, and lecture suites. The UAV Hub will also provide state of the art hangars with maintenance facilities for UAVs and general aviation aircraft. Oban Airports' position on the West Coast of Scotland will also provide enhanced capability to trial Beyond Visual Line of Site (BVLOS) flights in controlled airspace. This will support the safe integration of UAV's and general aviation traffic across the UK, future-proofing our airspace for all users.

Corporate Outcome: We have an infrastructure that supports sustainable growth

Number of Indicators: 5

Number on Track: 5

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
The percentage of waste that is recycled, composted or recovered	45.00%	43.80%	49.30%	48.30%	52.00%	G	There was an overall improvement in recycling performance in 2022 which was mainly due to an increase in green garden waste and wood waste tonnages sent by Renewi from the PPP area for onward composting and recycling. There was also an improvement in recovery performance in 2022 mainly due to a trial carried out by Renewi in the PPP area whereby Renewi sent circa 1,500 tonnes of general mixed residual waste (mainly from their Dalinlongart waste facility near Dunoon) to an Energy from Waste (EfW) plant in the central belt
The number of tonnes of waste sent to landfill (Biodegradable)	21,500	18,577	18,435	18,772	18,165	G	The annual tonnage of biodegradable waste to landfill has reduced from previous years calculation of tonnage. Based upon the current annual tonnage, there is a significant reduction of waste to landfill. The reduction is 3,335 tonnes based upon the corporate level specified at 21,500 tonnes.

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
Percentage of street cleanliness	73.00%	79.00%	81.00%	79.00%	83.00%	G	The level of street cleanliness throughout Argyll remains at a very good standard on the areas which Keep Scotland Beautiful have highlighted for inspection. The national standard has a pass rate of 67% however the service has set its own target of 73% and remains well above this target.
The percentage of roads in need of maintenance as defined by the annual survey	No Target	54.20%	52.50%	NO DATA	49.70%	No Target	The covid-19 pandemic interrupted the 2019-20 and 2020-21 annual road condition assessment programmes which meant island roads were unable to be surveyed. However this year's survey results show a marked improvement in overall condition since the last normal survey from 54.4% to 49.8%. The results also show, for the first time in the last 8 years of reporting, that more than half our road network is within the green or good condition band, which demonstrates the success road maintenance teams have achieved across the authority.
Carbon emissions relating to Council activities (Council carbon footprint) tCO ₂ e = tonnes of carbon dioxide equivalent	Net Zero tCO ₂ by 2045	28643	26619	28218	26,512	G	There has been a reduction of 1,705 tCO ₂ e on total emissions for the previous year. Projects delivered by the Council that have contributed to the reduction in emissions include: <ul style="list-style-type: none"> • LED Streetlight Replacement programme • Solar pv and LED lighting installations at Council assets • Installation of low carbon heating systems (e.g. air source heat pumps)

Flood Protection and Marine Works

We have progressed our assessments, watercourse clearance works, flood incident investigation and provision of flooding advice. A watercourse inspector along with additional engineers have been recruited to assist the flooding team, these posts will help to deliver the council's obligations in terms of Flood Risk Mitigation.

Campbeltown Flood Protection Scheme

Construction of the Campbeltown Flood Protection Scheme started on site in September 2022. It is the first scheme to be promoted by Argyll and Bute Council under the Flood Risk Management (Scotland) Act 2009. Budgeted to cost £15.215M and funded 80% by Scottish Government and 20% by Argyll and Bute Council.

There are a number of elements to this piece of work. Essentially, surface water has been removed from the combined foul drainage system, this reduces the amount of water that needs to be treated in the sewage treatment works. This required the construction of a storage tank under Burnside Square, small ponds on the “Meadows” and the construction of a reservoir to the south of Snipefield Industrial Estate were also required.

These ponds and the reservoir will remain dry for the majority of the time, and will provide holding capacity during a storm event, where water will be held and ultimately slowly discharged into the sea.



Both the “Meadows” and the “Burnside” sections of the work are largely complete with final works planned for Sept/October 2023. Burnside Square is open to the public, with car parking to be available shortly. Road resurfacing is ongoing along the streets where pipework installation has been completed. Work on the “Millknowe” section (the flood storage reservoir) is ongoing. The Contractor has completed piling works and has substantially completed the embankment and spillway structure. The “Dalaruan Street” section (for culvert upsizing) is the final phase to commence which will also enable utility works to commence.



First photo shows the reservoir which will be dry the majority of the time, only holding water during a flood event.

Second photo shows the drilling rig used to insert the steel sheet piling which forms the walls of the reservoir.

Third photo shows Burnside Square during the construction of the tank.

Additionally we have progressed to a cloud based Flood Risk Management System which enables flooding information to be held in a safe and appropriate format.

Piers and Harbours

Marine Infrastructure and Ferry Services

The restructure of our larger harbour infrastructure and reviewed legislation have led to an additional number of Piers and Harbours. Argyll and Bute Council is the Statutory Harbour Authority at 7 locations and a marine asset owner at a further 29 marine facilities located throughout the Council area. All remedial actions required to close out audit findings have been completed, with the ongoing audit regime visiting Rothesay later this year.

Ferry Services

All our ferry routes operated according to timetable with additional sailings put on to cope with increased demand. We are reviewing the previous works and studies carried out around the ferry services we provide and the infrastructure they need now and for the future.

The replacement of the Jura ferry remains the priority and work is underway towards the installation of appropriate passenger access at Feolin on Jura. We have undertaken a topography study at Feolin with a view to tendering a design build for the passenger only access for those periods

when the vehicular vessel is not available. This will make a very significant improvement to the connectivity issues when there is a breakdown on the Eilean Dhiura and will likely be in the form of a gangway and pontoon near the existing slipway.

Tobermory Wall and Rails

The council secured funding in the region of £450k to make improvements to the front rails at Tobermory Main Street and help alleviate some of the flooding issues associated with Tobermory. A new higher wall was installed to which the upgraded rails were attached to, as well as a flood barrier/gate and flat valves. As part of this project the council will also be making road surfacing improvements to the area of car parking adjacent to the wall.

Design details were discussed with stakeholders to accommodate the wishes of the pier users such as realigning the flood barrier to reduce impact to the pier stones. From this design the council obtained a listed building consent and secured a local contractor through the tendering process. The council has been physically supervising the site on a weekly basis and continue to maintain contact with the affected stakeholders as such. This has enabled revising construction sequences to address summer tourist season for directly affected businesses.

The majority of the works programme is targeted to be complete by December 2023 with the flood barrier construction across Fisherman's Pier to be completed in January/February 2024.



Oban Harbour Revision Order

Informal discussion have been ongoing to finalise the Oban Harbour draft Harbour Revision Order (HRO). The draft HRO has undergone some changes to the content order, formatting and points of specific interest e.g. definitions and references.

A final draft of our Harbour Revision Order for Oban was approved for submission to Transport Scotland by the Harbour Board. The formal part of the process will now proceed, including public consultation.

The Terms of Reference for the proposed Consultative Forums have been drawn up. These are based on the guidelines and recommendations of the Port Marine Safety Code (PMSC). It is proposed to have two Consultative Forums. One will be a group consisting of the organisations with financial and legal responsibility in the bay. The other will consist of the stakeholders and communities who rely on Oban Harbour.

Recruitment has been completed to ensure a smooth first step is made in preparation for the new shift patterns once the HRO is in place.

Iona Slipway and Breakwater

The Breakwater planning application is progressing with a view to tender later this year. The contract is expected to be awarded summer 2024 with a completion date of summer 2025. However, it should be noted that the present forecast of a 1 year construction period may be subject to the contractors work scope and supply chains, particularly the rock armour.

We have received a quote to complete the Slipway work started by the previous contractor. There are some issues to finalise which are being addressed. Due to the nature of some issues we initially had no returns from known contractors, this can signify problems with completing the works.

We are currently considering the issue and comments, views and thoughts from the pier users have been requested.

Fionnphort

The work to progress key pieces of marine infrastructure to allow for full and unfettered access to and from Iona is ongoing. The Environmental Impact Assessment is in process including the socioeconomic assessment. Work is ongoing to address the potential issues with CalMac Marine regarding swept paths etc. Once Marine Scotland have approved the Environmental Impact Assessment we will continue with the licences, etc. with a view to tender in the summer of 2024 approx.

Port Askaig

In April 2018, Scottish Ministers announced that Islay would be next in line for new vessels to replace the MV Hebridean Isles. As part of the New Islay Vessels (NIV) Project, the Port is being assessed and upgraded to accommodate the larger capacity ferry with the first vessel expected to be delivered by October 2024 and will enter service following sea trials and crew familiarisation. The second vessel will follow in early 2025.

Land Based Developments

Road Reconstruction

During this financial year we carried out a programme of road improvements. The Council invested nearly £10m with additional funding from the Timber Transport Fund in the region of £1m. This allowed us to complete over 80 individual road reconstruction schemes which will improve the overall road network, contributing to keeping Argyll and Bute open for business. As a result of this ongoing prudent investment and proportionate and appropriate engineering choices, the overall road condition continues to improve, and we recorded the most improved road condition in over 15 years.



Road Condition Improvements

Continuing the trend of improvement / arresting the decline in our road network, Our Annual Status and Options Report sets out the benefits of continued investment in our road network and highlights the critical risk of underinvestment.

Although our network has seen a welcome improvement in recent years, we would need to spend in the region of £10-11million annually to maintain a 'standstill' position, and significantly more to see continued improvements. Year on year budget consultations and public feedback has shown the importance of roads to our communities – maintaining the required level of investment is likely to be challenging in future years given the predicted decline in available capital funding. This brings with it significant engineering, economic, financial and reputational risks for the Council.

We continue to deliver a range of different technical solutions that are designed to be proportionate for the use of the road and take into consideration the island and rural geography of Argyll and Bute.

Winter Maintenance

The council is responsible for carrying out winter maintenance, the removal of ice and snow, to its 2,300km of road. There is a network of roadside weather stations which together with specialist forecasting surveys provide bespoke treatments across the council area utilising 32 separate routes.

Key facts from this winter season:

- 66 full fleet runs
- 2,238 individual vehicle runs
- Highest turned out route A819 Inveraray to Dalmally
- Total distance travelled 105,902 miles
- Salt used 12,535 tonnes
- Total spend £2,661,350.04



Bridge Maintenance and Renewal

We previously secured £5.5m funding through the Scottish Government Local Bridge Maintenance Fund. This was a hugely competitive fund available to all Scottish local authorities. We received the second highest grant which allows us to replace / strengthen 9 existing bridges. To date each bridge has been through an assessment and design process involving various stages including Ground Investigation (GI) where new bridges are required. This GI work is being used to inform the detailed design, construction methods etc. Work will be ongoing into 2023/24 financial year

The bridges to be replaced and the work status are:

- A849-280 Pennyghael Bridge (Feasibility Report Completed)
- A816-120 Oude Bridge (Public Consultation in October)
- B844-010 Kilninver Bridge (Feasibility Report Completed)
- A846-270 Glenegeedale (2) Bridge (Public Consultation in October)



Bridges to be strengthened and the work status are:

- B842-150 Whitestone Bridge (Works to be tendered Autumn/Winter)
- B842-010 Claonaig Bridge (Under Detailed Design)
- A815-230 Cothouse Bridge (Works to be tendered Autumn/Winter)
- B839-050 Lochgoilhead Bridge (Under Detailed Design)
- B840-140 Ardchonnell Bridge (Tender Works Awarded)



Additionally during 2022/23 we carried out a total of 23 major maintenance schemes along with a number of minor maintenance works on road structures.

Claoniag Landslip

This project has been progressed by a specialised geotechnical consultant. The detailed design is slightly complex as the hill is sliding / moving down towards the stream and therefore complicating the solution. A tender package is in the process of being developed alongside continuous consultation with the landowner, SEPA and Openreach. There are a number of complexities affecting this project including work consents, land acquisition and challenging ground conditions.

In the meantime the council continues to monitor the landslide.

Tobermory Cemetery Expansion

There was limited burial capacity in Mull. To resolve this an £820K extension to the existing Tobermory site was constructed. This has increased the number of lairs by 192, with each lair being 3 deep.



Protecting the Drinking Water Supply

In line with The Water Supply (Water Fittings) (Scotland) Byelaws 2014, Scottish Water require a number of piers under Argyll and Bute Council ownership to be upgraded. This is to ensure private and local public water supplies are protected from any backflow contamination and that harbours / terminals / pontoons etc. are adequately protected.

We are currently working on four sites - Oban, Campbeltown, West Loch near Tarbert and Carradale that require upgrade works. A Contractor has been appointed and work has commenced at three of the four sites. All four sites are expected to be completed late in 2023.



Deliver the ICT and Digital Strategy Action Plan - Our aims

- Our networks and systems are secure, accessible and current
- ICT provides value, and enables and empowers both customers and staff to make tasks easier
- Our people have the knowledge and capabilities to use ICT effectively

We continue to network and engage with Scottish Local Government Digital Office, Society For Innovation Technology and Modernisation (SOCITM) and Scottish Government Digital Team. This engagement helps ensure that we achieve best practice, share our ICT and digital experience and expertise, and achieve the highest levels of value for money we can through active procurement and contract management.

The 2021-24 ICT and Digital Strategy Action Plan has approximately 100 actions. The majority of actions are progressing satisfactorily and to target. Along with highlights noted below from the 2021-24 ICT and Digital Strategy Action Plan we have managed to maintain the average time to resolve ICT incidents. We have operated well within our service level targets with service levels at or above previous levels and our response times were as good as previous years.

Microsoft365 (MS365)

We led on the national project for MS365, working with the NHS and Digital Office to provide shared MS365 calendars, address books, distribution lists, instant messaging and presence management across NHS and Council MS365 platforms.

Within the Council, phases 2 and 3 of the M365 project are now being implemented. A Council-wide support network of Digital Champions has been set up to encourage more efficient and effective use of M365 across the organisation along with the introduction of an extensive M365 training programme.

ICT Partnership Working

We continue to work closely with the NHS to improve efficiencies and removing work barriers. Council staff now have access to the NHS ICT system. Now both Council and NHS staff within the Health and Social Care Partnership (HSCP) have access to systems in both organisations which greatly improves efficiencies and customer service.

We are providing an opportunity for sharing public sector resources by addressing common challenges and working together to improve outcomes for Argyll and Bute. We continue to develop and promote the use of our #abplace2b campaign. The campaign promotes the area as a great place to live, work; and to attract the people, skills and investment the area needs.

We have refreshed our abplace2b.scot website and developing the use of it by our partners, for example the HSCP is using it for its recruitment campaign.

We have also assisted Live Argyll with the ICT aspects of the new Helensburgh Waterfront Development (HWD).

New Ways of Working with ICT and Data

As well as the day to day challenges of managing a high profile IT network we have implemented a raft of improvements to support working efficiencies. These include a new self-service facility with our ICT Service Desk system and working with finance colleagues to introduce the new Oracle Cloud financial management system

We are currently developing and implementing a new Data Strategy. A key aim of this strategy is to evaluate, design and implement a new Data Platform. Not only will the Data Platform enable us to measure and report on performance, importantly we will be able to combine data sets and make better use of our data to help improve decision making at all management levels, thereby ensuring that evidence based decisions are made.

Capital Investment and Central Repairs Delivered

We have successfully delivered a programme of capital investment totalling £7.5M. Included within the wide variety of investment projects were 50 projects relating to energy efficiency, reducing fossil fuel consumption and renewable energy generation. This included solar panels, air source heat pumps and new automated control systems in our buildings, mainly in our schools.

As well as delivering the additional investment projects the emergency, planned and statutory maintenance programmes were successfully delivered, resulting in improved customer satisfaction. Additionally a separate large-scale project reviewed the water, waste water and drainage charges for the Council. The results of this project has delivered one-off refunds in the region of £500,000 and year-on-year savings of more than £100,000 per annum.

Helensburgh Waterfront Development

The new facility features a 25-metre main swimming pool and training pool, luxury health suite with steam room and sauna, a café and shop, fitness studios and a gym with panoramic views of the Clyde. The centre, operated by LiveArgyll, is fully accessible and includes a changing places facility, a floating moveable floor in the training pool and poolside pods for anyone with mobility issues to access the pool independently.

The completed leisure and public realm development was a 'Placemaking' finalist in the national Planning Awards 2023 and was shortlisted for "Best Construction Projects GB&I" for the Construction Employers Federation (CEF).

Our Workspace – Reducing Costs and Increasing Efficiencies

Our Modern Workspace project is progressing well. The project is reviewing how we use our workspace, reduce costs and increase efficiency. Four Hub Buildings are now complete with two due for completion by the end of 2023. Ten under-utilised buildings have been repurposed or mothballed. The entire project (excluding Lochgilphead) is being delivered through existing capital programme budgets and Scottish Government Place Demonstrator Funding (£664K awarded to deliver Rothesay Project).

The Project has delivered significant savings from rationalising shared offices through –

- Non-Domestic Rates relief on the buildings that have been closed.
- A reduction in utility consumption.
- A reduction in cleaning costs.
- A reduction in the number of printing devices required
- A reduction in paper and the need to print as we adopt a more digital approach to Service Delivery.
- A Reduction in annual ICT network charges, such as ISDN lines and broadband charges.
- Reduced ongoing cost pressures for replacement of network equipment (Wi-Fi access points / server switches etc.), where possible network equipment has been utilised in other locations.

These savings and ease on cost pressures will continue to grow as the Our Modern Workplace project continues to deliver town by town

Carbon Emissions Relating to Council Activities

In line with Government requirements, all Rural Growth Deal business cases require to include carbon management plans detailing how whole life carbon emissions on projects will be managed throughout the lifecycle of these investments. As such, all infrastructure delivered using Rural Growth Deal funding will require to be designed to be as energy efficient as possible (with the fixed funds available). The Rural Growth Deal - Programme Management Office (PMO) also chair the National PMO Decarbonisation Sub Group which is a forum including all growth deal teams in Scotland where best practise relating to decarbonisation and the journey towards net zero is shared This group includes policy leads from the Scottish Government.

Rural Growth Deal – Islay Low Carbon Project

As part of the RGD we are also developing a project for Islay with a focus on the journey towards net zero. Due to grid constraints this has focused on local, domestic retrofit however, there is an opportunity to work with the distilling industry to look at using £3m via the Rural Growth Deal to undertake a larger scale project be leveraging private sector investment. Bio-gas or waste heat are options being considered but this is in the early

stages and subject to commercial sensitivities. The Rural Growth Deal will feed into the work being undertaken as part of the Scottish Governments Carbon Neutral Islands programme as Islay is one of six Scottish Islands included. This will require a whole systems approach focusing on grid, renewable energy, transport, heat, land use etc.

Corporate Outcome: Getting It Right

Number of Indicators: 5

Number on Track: 4

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
Increase the percentage of all Self-Service and automated contacts	72.00%	71.10%	71.10%	73.10%	75.00%	G	The target was to achieve 72% of self service or automated contact interactions through the Contact Centre and online channels, and the actual final percentage was 75% (up from 73% in 2021/22), with total interactions increasing to 598K (up from 563k in 2021/22) of which 450,440 were automated or self-service and only 147,460 were mediated. Of the mediated transactions, 67% were telephone calls, 14% face to face through service points and 11% were emails
Sickness absence days per employee (non-teacher)	No Target	12.3 Days	10.0 Days	13.4 Days	14.3 Days	No Target	In 2022/23 LGE staff absence has increased by 0.90 work days lost per FTE to 14.3 days. The top three reasons for sickness absence were 1. Stress/Depression/Mental Health; 2. Infections and 3. Other Musculoskeletal Problems. From 1 July 2022 Covid absences began to be recorded under normal sickness absence, along with no Covid restrictions it is likely to have accounted for infections moving into the top 3 reasons for absence. The increase in sickness absence to beyond pre pandemic levels mirrors the national picture with data from the Office of National Statistics which showed that the number of working days lost hit a record high in the UK in 2022 (calendar year).
Sickness absence days per Teacher	No Target	7.7 Days	4.4 Days	5.6 Days	6.2 Days	No Target	In 2022/23 Teachers absence has increased by 0.60 of a day to 6.2 work days lost per FTE. The top three reasons for sickness absence were 1. Infections;

Corporate Outcome Indicator	Target	Actual For 2019/20	Actual For 2020/21	Actual For 2021/22	Actual For 2022/23	Status	Commentary
							2. Stress/Depression/Mental Health and 3. Stomach/Liver/Kidney/Digestion. From 1 July 2022 Covid absences began to be recorded under normal sickness absence, along with no Covid restrictions it is likely to have accounted for infections moving into the top 3 reasons for absence. The increase in sickness absence to beyond pre pandemic levels mirrors the national picture with data from the Office of National Statistics which showed that the number of working days lost hit a record high in the UK in 2022 (calendar year).
Level of employee satisfaction	TBC						Awaiting Survey Launch
Level of customer satisfaction	92.5% (Combined)	93.40%	95.60%	92.00%	97.60%	G	The Customer Engagement Team closely monitors all aspects of customer satisfaction across the various channels and services used by customers and the 2022/23 outcomes were very positive: - The Customer Service Centre had 967 survey respondents to its survey of telephone callers and averaged 96% customer satisfaction - The Registration Service had 333 respondents to its service satisfaction survey with a 98.7% satisfaction rating - There were 975 users of the Customer Service Points who completed a survey and 95.8% of them were satisfied, with a very small number of comments about walk in opening hours. - The corporate website had an 86% overall satisfaction rating with the transactional forms element being higher at 92% and the new marriage website at 96.4% of satisfied visitors. Naturally all returns were analysed to determine if any improvements were needed, but comments were overwhelmingly positive and where staff were named the feedback was passed on to them.

Responding to our Customers on Time

Where possible the Targets for Freedom of information requests, Subject Access Requests and Complaints Resolved at Stage 1 were met. All of which have been impacted by Covid and high volumes of requests.

Increasing the Use of our Website and Self-Service Tools

The target to increase the percentage of all Self-Service or automated contacts through the Contact Centre and online channels was 70%.

The actual percentage achieved was 75%, this is up from 73% in 2021/22. The total number of interactions increased to 598,000, up from 563,000 in 2021/22.

2022/23 ALL TOTALS	Q1	Q2	Q3	Q4	Total for Year	% for Year
Mediated Transactions (CSC/CSP)	39166	37574	33921	36799	147460	25%
Automated Information (voice and web)	124072	84151	60485	66844	335552	56%
Automated Transactions (voice and web)	26463	30969	28964	28492	114888	19%
Automated Information + Transactions	150535	115120	89449	95336	450440	75%
Total	189701	152694	123370	132135	597900	

Table showing the volume of all transactions by financial quarter during 2022/23

Many of the automated and self-service interactions were driven by the high usage of the corporate website, which for the first time had over 4 million page views in a year and over 35,000 online forms were submitted.

During the year the Web Team were very focused on the building of the new corporate website ready for launching in 2023/24. Even so, there was a raft of new features and services that encouraged the continued shift to digital, including:

- The roll out of the online webchat bot 'Abbot' and Smart Assistant to all web pages which was used 5,733 times.
- The launch of the new Google smart speaker system, complementing the existing Alexa service. Together they have been activated by more than 2,000 customers; largely to receive bin day related information and alerts.
- The creation of a range of online, interactive, cost of living support resources. These include the Scotland Loves Local Card, the Flexible Food Fund and the preloved school uniform recycling initiative.

- The continued roll out of new School websites, so much so that at year-end 43 schools have live sites with a further 22 schools at various stages of completion.
- Three new online processes in relation to Primary and High School pupil registration and the Summer Schools Activities Programme.
- A very significant set of online resources for the new Short Term Lets licensing laws with online application form and register of applications.

We continued the focus on making the online resources as accessible as possible. The website averaged a score of 98 out of 100 on the independent Silktide index. This index is the global accessibility league table of all public websites. To further support access to our online resources by our customers that have visual and language related issues we invested in upgraded “Reachdeck”, which is supported browsing technology.

Our voice automated services also continue to be very popular with 46,000 switchboard and payment transactions totalling £1.5M were made using the service.

Overall the shift from expensive mediated activities to low cost digital channels in 2022/23 resulted in £940,000 worth of efficiencies, continuing to build on the efficiencies of the previous years:

Year	Channel Shift Transactions	Efficiency Value
2018/19	267,018	£464,865
2019/20	390,234	£670,710
2020/21	440,165	£914,871
2021/22	418,316	£915,172
2022/23	467,482	£939,607

Table showing the volume of transactions that have shifted to digital and the total value of monetary saving by financial year

Improving Our Customer Service

Being informed and involved about issues, services and opportunities affecting them plays an important part in customer satisfaction. Officers are supported with developing the survey content and promoting surveys on different topics.

The Customer Engagement Team closely monitors all aspects of customer satisfaction and the 2022/23 outcomes were very positive:

- The Customer Service Centre had 967 survey respondents to its survey of telephone callers and averaged 96% customer satisfaction.

- The Registration Service had 333 respondents to its service satisfaction survey with a 98.7% satisfaction rating.
- There were 975 users of the Customer Service Points who completed a survey and 95.8% of them were satisfied, with a very small number of comments about walk in opening hours.
- The corporate website had an 86% overall satisfaction rating with the transactional forms element scored 92% and the new marriage website scored 96.4% satisfied visitors.

All returns were analysed to determine if improvements could be made, but comments were overwhelmingly positive and where staff were named the feedback was passed on to them.

We are continually working to improve our customer service. Both Building Standards and Legal and Regulatory Services not only achieved reaccreditation but increased the number of Compliance Plus elements awarded.

Other ways that we are improving our customer service experience is the digital “User forum” for Building Standards customers to highlight issues with the service, changes to the Technical Standards, how this impacts on the customer and an opportunity to discuss their issues.

Supporting our Community Councils

We oversaw the successful delivery of Community Council Elections in October 2022. A review of the Scheme for the Establishment of Community Councils was also undertaken and agreed at the end of September 2022. A total of 54 of a possible 56 Community Councils are now formed and the team attended all 54 inaugural meetings to formally set up the Community Councils.

We continue to develop social media to help communities get the support they need, for council and communities to work together through engagement exercises, and promoting council and area challenges and opportunities. Our combined corporate social media channels grew by 10% last year. Our use of social media successfully signposted 80,000 people to the information they could access quickly and easily on the council’s website.

Local Government Elections and Supporting New Elected Councillors

We delivered the Local Government Elections in May 2022 and the subsequent induction process for our 36 Elected Members. These elections resulted in a turnover of more than 50% of Members. This posed a significant challenge to ensure that all Members are prepared and able to carry out their roles. Along with delivering the Local Government Election in May a review of Political Management Arrangements was concluded in advance of the new Council being elected. Post-election activities include relevant training for those appointed to the Regulatory Cohort, the Audit and Scrutiny Committee and supporting the new Policy Leads into their roles.

The Elected Member case management system has been reviewed. This has resulted in a new, more self-service system being introduced called “Member Zone”. The new system is more user friendly and enables our Elected Members to operate the system to manage their constituent queries.

Looking After our Financial Assets

- The Council's Counter Fraud Team is in place in order to enhance the Council's zero tolerance to fraud and protect the public purse. During 2022/23 the team rebilled £877k as a direct consequence of their work and have recovered £684k of that total to date.
- We collected 96.72% of Council Tax exceeding the target of 96.00%.
- Positive External Audit Annual Audit Report received and reported to Council in November 2022.
- Financial monitoring packs and Budget Outlook were submitted to each Policy & Resources Committee.
- The average investment rate for 2022/23 was 2.149% and the investments generated £2.178m of interest during the year.
- We processed 98.39% of invoices due within 30 days, exceeding the target of 95.5%.
- The 2022/23 internal audit plan was fully completed and reported by the target date of the June Audit and Scrutiny Committee. The external audit of the Housing Benefit subsidy claim of £16.792m was completed by the statutory deadline and an unqualified audit letter was received.
- The external audit of the Council's Non-Domestic Rates Income (NDRI) Notified Return of £34.886m was completed by the statutory deadline with an unqualified audit certificate being received.

Retaining Our Skilled Workforce

The council is a large employer in Argyll and Bute and the majority of our workforce live in Argyll and Bute. Redundancies of council staff may therefore affect the overall unemployment figures for our area. In 2022/23 80% of employees who were at risk of redundancy were successfully redeployed by finding suitable alternative roles for them within the council. This helped us to keep people in employment, retained valued skills within our workforce and saved the council £1.7million in severance costs.

Consultations – We Asked, You Said, We Did

We want to ensure that proposed developments are what our citizens and communities want. To help us obtain your views we post our consultations on our website. The following link will take you to the 'closed' consultations which relate to this reporting period. [Consultation Results | Argyll and Bute Council \(argyll-bute.gov.uk\)](#)

COUNCIL ANNUAL REPORT 2022/23 (SUMMARY)

[TO VIEW THE FULL 64 PAGE REPORT PLEASE CLICK HERE](#)

FOREWORDS

Councillor Robin Currie, Leader, Argyll and Bute Council

Scottish councils are living in interesting times, as the saying goes – and that has been the case for the past decade and more. Climate change; well-documented financial challenges; the ongoing reverberation of the impact of Covid; living costs; adapting to evolving national priorities; community aspirations and ambitions; these are just a few of the major shifts and challenges which Scottish local government has to contend with.

I am not, though, going to say that Argyll and Bute is no different – because we are different. We do indeed have the same larger-scale issues to face, but we must also do so in the context of our uniqueness – our mix of remote, rural and island communities, interspersed with some larger towns, the likes of which few other public agencies have to deal with.

And, for Argyll and Bute, there are some characteristics which remain constant and which give us the ability to evolve, to innovate, to learn, to improve, to respond, to take action, to prepare, even when so much of the local government landscape around us is shifting at pace.

In this Annual Report for Argyll and Bute Council, 2022/23, you will find more about these hallmarks of Argyll and Bute Council's approach, and how they are helping us to make the most of new opportunities and deal with existing and emerging challenges.

Our track record in efficient financial management has, yet again, allowed us to continue to invest in the key areas of council business which mean the most to our communities and help us to secure success now and in the future. At the same time, we have been able to minimise the impact on jobs and services. The sterling efforts of our dedicated, agile, committed workforce are key in all of this and none of it would be possible without them.

No council can resist change – but here in Argyll and Bute we are working hard to make change work for our communities who depend on our core services. We rely on our proven strengths – like good partnership working and financial prudence – and we strive for improvement, making space to learn and ensuring we stay flexible and innovative in such a rapidly changing national environment.

This latest Annual Report highlights many of the success stories we have been able to tell over the last year, about why Argyll and Bute is such a great place to live, to work, to do business, to be. It sets the scene for our continued growth and improvement in years to come – and building on what we've achieved this year increases our determination, our drive, our ambitions for Argyll and Bute's future success.

Pippa Milne, Chief Executive, Argyll and Bute Council

It is with pleasure that we present the Argyll and Bute Council Annual Report for the financial year 2022/23. This report provides overview of your council's activities, achievements, and challenges over the past year. As we navigate through the evolving landscape of local government and strive to meet the needs of our diverse and vibrant communities, this document offers transparency into our actions and progress toward the collective goals we have set for the region.

The past year has been marked by unprecedented challenges, from the cost of living crisis to economic uncertainties, and through-out this it has been a time of resilience, adaptation, and innovation for Argyll and Bute.

In this report we provide examples of our achievements and these efforts would not have been possible without the dedication of our council members, employees, and the active engagement of our community members.

As we move forward into the next year, we acknowledge that our work is ongoing. Challenges persist, and new opportunities continue to emerge. Yet, with the same determination and collaborative spirit that has defined our council, we remain steadfast in our dedication to building a stronger, more inclusive, and sustainable future for all who call Argyll and Bute home.

We invite you to explore this annual report and gain insights into our journey over the past year. Your feedback and support are crucial to our success, and we look forward to continued engagement as we work together to create a brighter tomorrow for Argyll and Bute.

Financial Statement

In 2022/23 the budget gap was £2.221m, prior to any measures to balance the budget, rising to over £37m over a five year period, with decisions made to bridge the 2022/23 gap, reduce future year pressures and protect vital services.

Furthermore, when agreeing the 2022/23 budget, the Council committed investment in key Council priorities including:

- £2.653m to undertake improvements and repairs to the Roads network
- £1m to help safeguard and support future funding for Argyll and Bute's Learning Estate Investment Programme
- £0.500m investment in Climate Change Projects
- £0.500m for active travel through further improvements of footpaths and supporting safer routes to schools.
- £0.300m to deliver a programme of street lighting
- £0.165m investment in third party organisations who support our Communities
- £0.100m invested in a litter bin replacement programme
- £0.100m to support Staycation investment

Over the course of 2022/23 the Council allocated over £4.3m to Council Tax accounts to support people through the cost of living crisis, awarded nearly £18m of non-domestic rates reliefs to support local businesses, paid almost £660k in Scottish Welfare Fund grants to support vulnerable people and over £800k of Discretionary Housing payments were distributed to households in need. During the year the Council also continued to pay grants to cover food and fuel for people in poverty and successfully referred them for support to advice agencies resulting in maximised benefit income and reduced fuel costs of over £2.5m by the end of the 2022/23.

Our Performance

2022/23 is the first year that the 47 Corporate Outcome Indicators have been used. Due to the nature of the change it is not possible to draw a direct comparison to previous years' performance however, where possible historic data is used to help identify the overall trend and progress on delivering our Corporate Outcomes.

Where appropriate a Target is used to track Performance and progress is identified using a Red or Green status indicator to track performance. Not all indicators have a Target, where this is the case the trend data is helpful for scrutiny.

For the majority of indicators the data is collected and presented annually, or even quarterly if this is possible and appropriate. However, in some cases the nature of the indicator means the collection of data results in a longer lag-time, or the data is collected biennially.

The following table illustrates how we have delivered on each of our Corporate Outcomes. This is followed by the detailed performance and supporting commentary for our Corporate Outcome Indicators.

Corporate Outcome	Number Of Indicators	Number On Track / Above Target / No Target With Improving Performance	Number Off Track / Under Target / No Data
People live active, healthier and independent lives	6	4	2
People will live in safer and stronger communities	4	3	1
Children and young people have the best possible start	8	7	1
Education, skills and training maximise opportunities for all	7	6	1
Our economy is diverse and thriving	12	10	2
We have an infrastructure that supports sustainable growth	5	4	1
Getting It Right	5	4	1
TOTALS	47	38	9

DELIVERING OUR OUTCOMES

Corporate Outcome – People Live Active, Healthier and Independent Lives

1. A total of £659,812 in Scottish Welfare Fund grants were paid to support vulnerable people.
2. A total of £804,839 of Discretionary Housing Payments was distributed to household in need.
3. During the year a total of 1,810 families have been supported to maximise benefit income and reduced fuel costs to the value of £2.527m.
4. We allocated £4.3 million to Council tax accounts to support people with the cost of living crisis.
5. We calculated and implemented contract rates for the Council’s early learning and childcare partners that enabled them to sustain their services and pay their staff at least the Scottish Living Wage.
6. Argyll and Bute Council’s Employability Team and Third Sector delivery partners assist people into work.

Corporate Outcome - People Will Live In Safer and Stronger Communities

1. Online and in person training has been delivered to over 50 community councillors.
2. Building Standards exceeded all targets for the 5 key national performance targets for 2022/23
3. New operational arrangements to deliver the short-term let licensing regime were developed.
4. Over 300 Ukrainian refugees have been welcomed to Argyll and Bute through the Scottish and UK Government's sponsorship

Corporate Outcome – Children and Young People Have the Best Possible Start

1. In order to improve outcomes for children and young people a new Counselling in Schools Service was implemented.
2. A sustained low number of exclusions for care experienced children and young people continues to remain below 5.
3. Bespoke training to support practitioners to increase their skill and confidence in delivering play and learning outdoors was delivered.
4. Argyll and Bute's free period provision 'My Tribe' brand has been identified as an exemplar of good practice across Scotland.
5. We won the Health and Nutrition Award 2023 for our school meals drone delivery pilot.

Corporate Outcome - Education, Skills and Training Maximise Opportunities for All

1. Eight schools have undertaken training and participated in using a Quality Improvement approach to support writing attainment at 1st level.
2. Digital learning is supported through the deployment of additional devices which have been provided from the digital poverty initiative.
3. Twenty networked college courses now feature in Senior Phase course choices and are available virtually to all S4-S6 pupils.
4. We were ahead of all of our comparators for Leavers' Positive Destinations. A total of 90% of our Care Experienced Young People progressed to a positive post-school destination.
5. Over £14m of Rural Growth Deal (RGD) investment will directly support skills and training programmes for local people.

Corporate Outcome - Our Economy Is Diverse and Thriving

1. The positive experience for visitors has been assisted by the actions delivered through the Staycation agenda.
2. A total of 73 community benefits were achieved in 2022/23 through robust contract management.
3. We have generated over £560,000 by selling off surplus property assets.
4. We secured ongoing commercial planning / building standards work from other local authorities.

Corporate Outcome - We Have An Infrastructure That Supports Sustainable Growth

1. We have progressed our assessments, watercourse clearance works, flood incident investigation and provision of flooding advice.
2. Construction of the Campbeltown Flood Protection Scheme started on site in September 2022.
3. All our ferry routes operated according to timetable with additional sailings put on to cope with increased demand.
4. During this financial year we completed over 80 individual road reconstruction schemes.
5. A total distance of 105,902 miles was travelled during our Winter Maintenance Programme.
6. We led on the national project for MS365, working with the NHS and Digital Office.
7. The completed Helensburgh Waterfront Development was a 'Placemaking' finalist in the national Planning Awards 2023 and shortlisted for "Best Construction Projects GB&I" for the Construction Employers Federation.

Corporate Outcome - Getting it right

1. The shift from expensive mediated activities to low cost digital channels in 2022/23 resulted in £940,000 worth of efficiencies.
2. Our combined corporate social media channels grew by 10% last year.
3. Our use of social media successfully signposted 80,000 people to the information they could access quickly and easily on the council's website.
4. We collected 96.72% of Council Tax exceeding the target of 96.00%.
5. We processed 98.39% of invoices due within 30 days, exceeding the target of 95.5%.

SIGNIFICANT CHALLENGES DURING 2022/23

1. There is a national shortage of qualified professionals. We also experience difficulties in recruiting and retaining staff in the catering, cleaning and some areas of our Roads and Infrastructure Service.
2. The need for staff agility to being able to deliver unplanned demands.
3. Electrical grid limitations in terms of capacity/constraints continue to impact in terms of resilience and being able to deliver renewable solutions.
4. We need to ensure we are prepared to respond to a suspected or confirmed public health incident.
5. The Cost of Living Crisis impacts on our ability to deliver services across all service areas.
6. Large financial projects require staff resources from various teams across the Council. This puts pressure on our already stretched staff resources with no additional funding for additional posts.
7. The major rise in the levels of risk associated with cyber-attacks means the need for our ICT teams to be ever more vigilant and responsive has never been greater.
8. The Biodegradable Municipal Waste (BMW) ban is due for introduction in January 2026. This will affect the current waste collection and disposal methods.

CONSULTATION AND ENGAGEMENT - WE ASKED, YOU SAID, WE DID....

To help with improvements we conducted a number of consultations and surveys. Here you can view the surveys undertaken. [Consultation Results | Argyll and Bute Council \(argyll-bute.gov.uk\)](#)

This page is intentionally left blank

ARGYLL AND BUTE COUNCIL**AUDIT AND SCRUTINY COMMITTEE****ROADS AND INFRASTRUCTURE
SERVICES****19 DECEMBER 2023**

WASTE MANAGEMENT

1.0 INTRODUCTION

- 1.1 The assurance map has identified Waste Management as an area where there may be a mismatch between the level of risk identified and the assurance provided to Committee. This is predominantly due to the Council being in the process of implementing a new waste strategy and the uncertainty being created by the Scottish Government's ban on landfilling Biodegradable Municipal Waste (BMW) from 2025. This was identified as a mismatch when the assurance mapping exercise was carried out and reported to the Committee in September 2019 however at that stage the BMW ban was to be implemented by 1 January 2021 which made it a more imminent concern. It was agreed then that Waste Management should be an area for audit or scrutiny focus at an appropriate time and the CIA's recommendation was that it be considered as a future scrutiny item. This remains the CIA's recommendation however the delay in ban implementation until 2025 reduces the urgency.
- 1.2 In December 2022, the Environment, Development and Infrastructure Committee agreed to pursue a derogation from the Scottish Government, from the implementation date of the Biodegradable Municipal Waste ban of 1 January 2026 to the end of the Council's Waste PPP contract in September 2026. The Committee gave consideration to a report providing an update on a meeting held with the Minister for Green Skills, Circular Economy and Biodiversity on 26 July 2023 and a subsequent meeting between Council officers and Scottish Government Officials.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that the Audit and Scrutiny Committee consider and note this report.

3.0 DETAIL

- 3.1 The BMW ban is a measure introduced under the Waste Regulations (Scotland) 2012. The ban was planned to come into force across all of Scotland from January 2021. However, in November of 2019 the deadline for compliance with the ban was changed and a new date set by the Scottish Government of 1 January 2026. Compliance with the BMW ban represents a significant and enduring cost challenge to the council as previously reported.

- 3.2 The Scottish Government has acknowledged the unique challenges faced by the council in complying with the ban. Scottish Government officials have given a commitment to work with Council Officers to assist in the development of a compliant solution in the form of a transition from landfill to recovery via energy from waste.
- 3.3 In December 2022, the Environment, Development and Infrastructure Committee agreed to pursue a derogation from the Scottish Government, from the implementation date of the Biodegradable Municipal Waste ban of 1 January 2026 to the end of the Council's Waste PPP contract in September 2026.
- 3.4 The Environment, Development and Infrastructure Committee gave consideration to a report in November 2023 providing an update on various meetings held with the Minister for Green Skills, Circular Economy and Biodiversity, Scottish Government officials and the Scottish Environment Protection Agency (SEPA) regarding the derogation request. The full report can be viewed here: [Agenda for Environment, Development and Infrastructure Committee on Thursday, 30 November 2023, 10:30 am - Argyll and Bute Council \(argyll-bute.gov.uk\)](#)
- 3.5 As per the Environment, Development and Infrastructure Committee report, officers continue to engage with SEPA. If a derogation isn't forthcoming the Council will need to make changes to the Renewi contract which will enable the remaining part of the Renewi contract to be compliant with the BMW ban.

4.0 CONCLUSION

- 4.1 This report provides an update to Audit and Scrutiny Committee and advises of a detailed report to Environment, Development and Infrastructure Committee on 30 November 2023.

5.0 IMPLICATIONS

- 5.1 Policy – The council's waste strategy will evolve in line with the changes in legislation relating to the BMW ban of waste to landfill. A derogation will be sought, failing a successful response the current Renewi contract will be varied to comply with legislative changes.
- 5.2 Financial – Compliance with the 2025 Landfill ban will require financial resource from the Council. As the Scottish Government are initiating the change, Officers will pursue financial support from the Scottish Government for this change to provide a long-term financially sustainable solution. Through lobbying it is our intention to seek to recover any additional costs which have resulted from the changes to legislation, through Scottish Government. There is, however, a risk that funding is not forthcoming.

- 5.3 Legal – The existing PPP contract was not designed or written to accommodate the changes that the 2025 legislation will require. The contract allows variations to be made although the process is quite cumbersome. There will be legal implications, which will need to be resolved, relating to a contract variation relating to the derogation and/or changes in Renewi's contract.
- 5.4 HR – HR issues will be addressed prior to and during the process of contract handback. Having sufficient resource will factor into the project demands of waste management. TUPE will be relevant at the handback and during the process of progressing to handback should the Council operate the sites themselves
- 5.5 Fairer Scotland Duty: None known.
 - 5.5.1 Equalities - protected characteristics – None known.
 - 5.5.2 Socio-economic Duty – None known.
 - 5.5.3 Islands – There may be potential ferry capacity issues for bulking and transporting waste material from islands, this has been flagged to Transport Scotland.
- 5.6 Climate Change – Transitioning from Landfill to Energy from Waste would result in a reduction in the annual quantity of Greenhouse Gas Generated in Argyll and Bute. However, the additional road miles incurred taking waste to EFW markets will offset the carbon reductions achieved through not landfilling.
- 5.7 Risk – Significant risk of increased costs as a result of compliance with the Landfill ban.
- 5.8 Customer Service – None known.

Kirsty Flanagan, Executive Director with responsibility for Roads and Infrastructure

Policy Lead for Climate Change and Environment, Councillor Ross Moreland

November 2023

For further information contact:

Jim Smith, Head of Roads and Infrastructure Service
Jim.Smith@argyll-bute.gov.uk

John Blake, Fleet, Waste and Transport Manager
John.Blake@argyll-bute.gov.uk

This page is intentionally left blank

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
19 December 2023	Reports to Committee Services by 24 November 2023	
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 Progress Report	Mazars	Quarterly
Performance Reporting Update (to include reference to LGBF)	Chief Executive/Head of Customer Support Services/HR & OD Manager	Quarterly
Council Annual Report 2022/23	Head of Customer Support Services	Annual
Waste Strategy Update	Head of Roads and Infrastructure Services	One-off
Scrutiny – Completion of the Fly Tipping Review 2023-24 and identification of a topic for 2024-25 (in place of Verbal Update by Chairs of Scrutiny Panel)	Chief Internal Auditor	One-off
14 March 2024	Reports to Committee Services by 19 February 2024	
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

Audit & Scrutiny Committee Work Plan 2022 – 2023

Progress against Best Value Action Plan Update	Chief Executive/Head of Customer Support Services/HR&OD Manager	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
13 June 2024	Reports to Committee Services by 20 May 2024	
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
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/HR & OD Manager	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
5 September 2024	Reports to Committee Services by 12 August 2024	
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

Audit & Scrutiny Committee Work Plan 2022 – 2023

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 2022/23	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2022/23	Governance, Risk and Safety Manager	Annual
Audit & Scrutiny Committee 2022/23 Annual Report	Audit & Scrutiny Committee Chair	Annual
Strategic Risk Register – Assurance Mapping	Chief Internal Auditor	Annual
Strategic Risk Register Update	Chief Executive	Annual
External Audit 2022/23 Management Report	Mazars	Annual

This page is intentionally left blank