INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2019/2020

1.   EXECUTIVE SUMMARY

1.1   There are five 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
Care Home Provision	Substantial	0	1	2
Risk Management	High	0	0	1
Building Standards	High	0	0	2
Following the Public Pound	Reasonable	1	2	1
Normal Operating Procedures/Emergency Action Procedures (Live Argyll)	Substantial	0	1	2

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 detail within each individual report.

3.   DETAIL

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

Care Home Provision: This audit has provided a substantial level of assurance as internal control, governance and the management of risk were concluded to be sound. The Council has an appropriate policy in place, aligned to statutory guidance, for charging care home residents who are required to contribute towards their care costs. Operational guidance is in place, available to all staff and being complied with. Investigation is appropriately undertaken where deprivation of assets is suspected and interim funding arrangements are well managed. Payments and credits are processed in accordance with individual assessment results and files are maintained and held securely. One medium priority recommendation was raised in relation to committee approval and version control for the charging policy and two low priority recommendations were raised requiring a link in the operational guidance to be updated and an

update to the Council's fees and charges schedule.

Risk Management: This audit has provided a high level of assurance as internal control, governance and the management of risk are at a high standard. Both the Council and the Health and Social Care Partnership (HSCP) have, and adhere to, comprehensive risk management guidance. The Council's risk management manual requires to be updated to reflect changes approved by the Audit and Scrutiny Committee in September 2019. The Council and HSCP social work risk registers are regularly reviewed and updated.

Building Standards: This audit has provided a high level of assurance as internal control, governance and the management of risk are at a high standard. The Council has a Building Standards Charter which includes information on the minimum standards of service the Council must adhere to. The Council was found to be compliant with all requirements of the Charter however there is a discrepancy between the Charter and the Scottish Government Framework in relation to a performance target. This has been corrected. There are documented procedures for processing building warrant applications and testing confirmed strong compliance with these procedures. Work carried out on behalf of other councils is properly charged and recorded. There is no reconciliation between the IDOX system and Oracle to ensure income is properly recorded in the general ledger.

Follow The Public Pound: This audit has provided a reasonable level of assurance. This means that internal control, governance and the management of risk are broadly reliable. The Council has an approved process to manage external funding requests however it is limited in detail, is not aligned to the FtPP Code and there is a lack of general awareness that it exists. The Council may not have an accurate record of the terms and conditions contained within funding agreements. The SLA Register requires further review to ensure it is comprehensive and accurate and measures should be taken to ensure key documentation is properly filed and accessible.

Normal Operating Procedures/Emergency Action Procedures (Live Argyll): This audit has provided a substantial level of assurance as internal control, governance and the management of risk were concluded to be sound. Key control documentation is in place to manage the operation of LiveArgyll swimming pools. Normal Operating Procedures and Emergency Action Plans are readily available, subject to review, are being complied with and are available for staff to follow. One medium priority recommendation was raised in relation to Evac (evacuation) chairs in terms of the lack of maintenance schedules and staff training in their use. Two low priority recommendation were raised in relation to the filing of inspection reports and the requirement for staff to sign and date that they are aware of and will comply with the Normal Operating Procedures and Emergency Action Plans.

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   Risk - None

5.7   Customer Service – None

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APPENDICES
1. Care Home Provision Audit Report
2. Risk Management Audit Report
3. Building Standards Audit Report
4. Follow The Public Pound Audit Report
5. Normal Operating Procedures/Emergency Action Procedures (Live Argyll)