
**INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE
2020/2021**

1. EXECUTIVE SUMMARY

- 1.1 There are two 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
Pupil Placements	Reasonable	0	4	1	1
Contract Management – Property Services	Reasonable	1	2	1	1

- 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:

Pupil Placements: This audit has provided 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. There are procedures in place which reflect national standards however these are not being fully complied with. Staff feel the procedures, and the associated templates, no longer reflect current practice, in addition records of pupil placements are not held consistently. There is no formal handover process in place or formal training provided. The Council liaises with the appropriate Regional Developing the Young Workforce (DYW) Group to promote the placement opportunity amongst key stakeholders however no management reports on pupil work placements are issued and considered.

Contract Monitoring – Property Services: This audit has provided 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. Contractors have not been asked to provide Key Performance Indicators as required by the contract management plans and contract monitoring has only been in place since September 2020. None of the existing contractors have been subject to a formal annual review or the contracts subject to a formal risk assessment. Roles and responsibilities require clarification and the officer responsible for contract management should undertake appropriate training.

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. Pupil Placements
2. Contract Monitoring – Property Services