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


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**1. EXECUTIVE SUMMARY**

- 1.1 There are 3 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.

<b>Audit Name</b>	<b>Level of Assurance</b>	<b>High Actions</b>	<b>Medium Actions</b>	<b>Low Actions</b>	<b>VFM Actions</b>
Complaints Handling	High	0	0	0	0
Land and Asset Disposal	High	0	0	1	0
LEADER	High	0	0	0	0

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

**2. RECOMMENDATIONS**

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

**3. DETAIL**

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

**Complaints Handling:** This audit has provided a high level of assurance. This means that internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently. The Council implemented a revised Complaints Handling Procedure in advance of the Scottish Public Sector Ombudsman (SPSO) requirement for all councils to adopt one by 1 April 2021. A Complaints Handling Procedure has been implemented which complies with the SPSO model complaints procedure and audit sampling has provided assurance that it is being complied with. Staff and the public have been made aware of the implementation and requirements of complaint handling processes. Reporting mechanisms are in place with reports distributed to relevant officers.

**Land and Asset Disposal:** This audit has provided a high level of assurance. This means that internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control

designed to achieve the system objectives is in place and being applied consistently. Estates have a comprehensive procedure that outlines the various processes involved for the sale or lease of surplus assets. The process followed by estate officers was found to be consistent with the established policies and procedures. Estate officers prepare appropriate reports for DMT to inform them of the status of asset disposals.

**LEADER:** This audit has provided a high level of assurance. This means that internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently. No material issues were identified during the audit. Appropriate checklists and procedural documents are in place to ensure that all applications meet both the technical and financial requirements stipulated by the LEADER programme. All projects tested were fully compliant. Access to LEADER records is restricted to appropriate officers via logical access controls.

#### **4. CONCLUSION**

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

#### **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

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## **APPENDICES**

1. Complaints Handling
2. Land and Asset Disposal
3. LEADER