

## INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2021/2022

**1. EXECUTIVE SUMMARY**

- 1.1 There are seven 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>
Civil Contingencies	Substantial	0	2	0	0
Climate Change Act	High	0	0	1	3
ELC Parental Satisfaction	Substantial	0	0	1	1
ICT - Remote Working	Substantial	2	0	3	0
Planning Applications	Reasonable	1	0	0	0
School Fund Governance	High	0	0	0	0
Complaints Handling – HSCP (Part of the HSCP Internal Audit Plan and presented for information only)	Limited	2	0	2	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:

**Civil Contingencies:** This audit has provided a substantial level of assurance. Internal control, governance and the management of risk is sound, however, there are minor areas of weakness which put some system objectives at risk. The Regional & Local Resilience Partnerships are appropriately constituted to provide emergency response arrangements. Risks are assessed and documented at partnerships and Council level, however, the Council's Strategic

and Operational Risk Registers are not shared with the Civil Contingencies Unit. Emergency plans have been collaboratively prepared and address requirements for additional regulations where relevant. Exercises to test emergency plans take place annually with appropriate agencies involved and these were well attended. Civil Contingencies officers are suitably qualified and training is provided to senior and recovery managers prior to exercises taking place. There is evidence of good co-operation, collaboration and information sharing between the partner agencies and officers attending hold suitable positions to implement actions within their respective organisations and provide feedback at meetings.

**Climate Change Act:** 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. The Council is contributing to climate change mitigation and to climate change adaptation, this commitment is Council wide across departments and services in accordance with their legislative duties and is evidenced as a golden thread running through the Council's vision, mission and priorities and is integrated within multiple strategies and plans, and promoted with the branding Climate Friendly Argyll and Bute. The Climate Commitments: Argyll and Bute Council's Decarbonisation Plan, Appendix 1 - The Climate Change Action plan, provides details of the 23 key actions that the Council has identified as the best and most sustainable ways, to use its resources to deliver the Council's target outcomes. Compliance with statutory reporting duties is coordinated and reviewed through the Council's Climate Change Board (CCB) as a standing agenda item. The CCB provide reports to the Policy and Resources Committee on a quarterly basis.

**ELC Parental Satisfaction:** This audit has provided a substantial level of assurance. Internal control, governance and the management of risk is sound, however, there are minor areas of weakness which put some system objectives at risk. An overarching Parental Engagement Strategy (PES) is in place in accordance with the national action plan. The PES requires local strategies to be in place in each establishment, however we were unable to obtain sufficient evidence that this is being complied with. The ELC team undertake establishment visits, however visit documentation makes no reference to this requirement to have a local PES in place. Establishments are approved by the Care Inspectorate and commissioning contracts are in place with independent providers. Consultations take place following guidelines in the corporate toolkit, five have been completed and one is currently in progress. Appropriate performance and reporting arrangements are in place. Responses have been gathered from completed consultations with results documented in reports and made available on the Council's website. The vast majority of responses were positive, however, some areas for improvement were identified and actions have been recorded to address these.

**ICT – Remote Working:** This audit has provided a substantial level of assurance. Internal control, governance and the management of risk is sound, however, there are minor areas of weakness which put some system objectives at risk. Policies and procedures are in place and being followed with one exception where parental consent for internet access is no longer obtained. Accreditation for Cyber Essentials Plus and Public Sector Network has been renewed annually for the corporate network indicating that appropriate cyber-security measures are in place and training modules and email reminders alert staff to be vigilant of cyber-attacks. Survey results indicate that overall performance of the ICT service has remained high. GDPR procedures, guidance and learning materials have been prepared and made available to

employees, however, the 90% target to complete the learning modules during 2021 has not been achieved. Health and Safety policy, procedures and guidance have been prepared and made available to employees on the Council's intranet site, the Hub, however these are not available on the employee's internet site, MyCouncilWorks. A Wellbeing Strategy, associated documentation and learning materials have been prepared, however there are some inconsistencies in availability on the Hub and MyCouncilWorks platforms. The Employee Assistance Programme is successful with 9% of employees accessing services provided and surveys indicate positive feedback in terms of wellbeing, working from home and customer satisfaction.

**Planning Applications:** 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. Planning service does not have established written procedural documentation in place. Processes and checks carried out by Planning are aligned to legislative requirements and were found to be satisfactory based on sample testing. Performance data is regularly prepared and forwarded on a bi annual basis to the Scottish Government.

**School Fund Governance:** 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. Education Management Circular 1.10 has been reviewed and updated. It includes all the agreed actions from the 2018/19 audit. The necessary approval for the updated Circular was received following presentation to management within education and was uploaded onto the Argyll & Bute website and circulated to schools. A PowerPoint presentation has been provided and circulated to relevant staff and a module has recently been developed within the Councils' online training facility LEON. Staff have been advised of the requirement to undertake this training.

**Complaints Handling – HSCP (for information):** This audit has provided a limited assurance. This means that 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 at risk. Weakness must be addressed with a reasonable timescale with management allocating appropriate resources to the issues raised. The SPSO issued new guidance for effective complaint handling and required all councils to adopt this by 1 April 2021, the Council implemented a revised MCHP and customer facing MCHP within the required timeframe. Complaints relating to Social Work are processed in compliance with the Argyll and Bute Council and HSCP model complaints handling procedure. For complaints relating the actions and processes of the Integration Joint Board (IJB) itself, IJB's should adopt the MCHP for the Scottish Government, Scottish Parliament and Associated Public Authorities. NHS Highland have in place a combined complaints handling procedure that relates both to NHS Highland and to the IJB, however this is dated October 2020 and does not comply with the SPSO's requirement to implement the MCHP for the IJB by 1st April 2021. Information for the public on the HSCP complaints handling procedure is readily available on the NHS website. This includes who can complain, how to complain and what you can complain about. The website however makes no reference to complaints handling procedures or the IJB. In addition information for the public on the Argyll & Bute Council and HSCP complaints handling procedure is readily available on the Council's website. NHS highland publish a complaints annual report, the latest report being for the

period 2021/22. A review of the report found it to be comprehensive, however the report relates specifically to NHS highland activities with no reference to the IJB. There is currently no training undertaken in respect of complaints procedures for the IJB.

#### **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 - None
- 5.8 Customer Service – None

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#### **APPENDICES**