

INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2022/2023

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
Education Maintenance Allowance	High	0	0	0	0
Workforce Planning – HSCP (Part of the HSCP Internal Audit Plan and presented for information only)	Reasonable	1	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:

Education Maintenance Allowance (EMA): 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. Internal audit confirm that the grant claim for 2021-22 for EMA is fully compliant with the SG guidelines document TGM-EMA-21.

Workforce Planning – HSCP (for information): This audit has provided a reasonable level of assurance subject to the intimation by relevant officers that this workforce plan will be submitted in time to the Scottish Government in July 2022. 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.

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

Paul Macaskill
Chief Internal Auditor
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For further information contact:

Paul Macaskill, Chief Internal Auditor
Tel: 01546 604108
Email: paul.macaskill@argyll-bute.gov.uk

APPENDICES

1. Education Maintenance Allowance (EMA)
2. HSCP – Workforce Planning