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**REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 27 JUNE 2023**

**SUBJECT: INTERNAL AUDIT SECTION – COMPLETED PROJECTS  
REPORT**

**BY: AUDIT AND RISK MANAGER**

**1. REASON FOR REPORT**

- 1.1 The report advises Committee on the work of the Internal Audit Section for the period from 11 May 2023 to 27 June 2023.
- 1.2 This report is submitted to Committee in terms of Section III (2) and (7) of the Council's Scheme of Administration relating to consideration of reports from the Council's Internal Auditor and monitoring delivery of the audit service carried out by Internal Audit.

**2. RECOMMENDATION**

- 2.1 **That Committee consider the contents of this report, seeks clarification on any points noted and otherwise notes the report.**

**3. BACKGROUND**

- 3.1 This report provides details of the following internal audit work concluded during the period from 11 May 2023 to 27 June 2023. The reviews detailed below conclude the audit plan for 2022/23.

**Emergency Planning**

- 3.2 An audit review of the Council's Emergency Planning arrangements has been undertaken. The Civil Contingencies Act 2004 places a legal obligation upon emergency services and local authorities to assess the risk of, plan, and exercise for emergencies, such as floods, adverse weather, pandemic or other emergencies that could have a significant impact on the community. Effective emergency planning is an essential component of the Council's overall governance arrangements to ensure the resilience of all key services in the event of a major incident. The audit also reviewed if adequate training, planning and testing had been undertaken to ensure the Council is prepared in

the event of an emergency. The executive summary and recommendations for this project are given in **Appendix 1**.

### **Self Directed Support**

- 3.3 A review of the financial monitoring arrangements for Self-Directed Support (SDS) packages has been undertaken as part of the coverage for Health & Social Care Moray activities. The Social Care (SDS) (Scotland) Act 2013 came into force in April 2014 and introduced the Self Directed Support (SDS) term to describe how people can exercise choice and control over the support or services that allow them to live independently and meet agreed outcomes. The Act requires all Local Authorities to offer options to individuals who have been assessed as needing a care service.
- 3.4 The scope of this audit was to review systems and procedures for the following care delivery options:
- An individual chooses their own support but is managed by Health & Social Care Moray.
  - The care provider is arranged by Health & Social Care Moray at the request of the service user.

Annual expenditure for these types of care delivery options amounted to approximately £40 million and £17 million respectively for external and in-house (Health & Social Care Moray) care providers. The executive summary and recommendations for this project are given in **Appendix 2**.

### **Buckie High School**

- 3.5 A review of the administrative arrangements within Buckie High School has been completed. The scope of this audit was to undertake a review of the Devolved School Management Scheme in terms of the allocation of funding and the management of these funds at school level. In addition to undertaking an overview of how the School develops, monitors and controls its £4.8 million budget, the audit reviewed the management of the staffing costs involved in delivering the curriculum. The audit checked that non payroll expenditure complied with Financial Regulations and Procurement Guidelines. A review was also undertaken to ensure appropriate accounting arrangements are followed in managing school fund monies. The executive summary and recommendations for this project are given in **Appendix 3**.

## **Environmental & Commercial Services – Stores**

- 3.6 A review was undertaken of the Environmental & Commercial Services Stores. The audit reviewed the systems and controls in managing materials, parts and equipment (stock) stored to meet the needs of Roads, Cleaning and Fleet Services. In addition, the stores is also responsible for the purchase and issue of approved clothing for all Council Services. Individual stock items can vary in value from a few pounds to upwards of £1,000. Approximately £1.1 million of stock is issued annually from stores. The executive summary and recommendations for this project are given in **Appendix 4**.

## **4. SUMMARY OF IMPLICATIONS**

**(a) Corporate Plan and 10 Year Plan (Local Outcome Improvement Plan (LOIP))**

Internal audit work supports good governance and the delivery of efficient services.

**(b) Policy and Legal**

No implications.

**(c) Financial Implications**

No implications directly arising from this report.

**(d) Risk Implications**

The independent review of selected systems and procedures mitigates the risks associated with inadequate or ineffective control procedures.

**(e) Staffing Implications**

No implications.

**(f) Property**

No implications.

**(g) Equalities/ Socio Economic Impacts**

No implications.

**(h) Climate Change and Biodiversity Impacts**

No implications.

**(i) Consultations**

There have been no direct consultations during the preparation of this report.

## **5. CONCLUSION**

- 5.1 This report provides Committee with a summary of findings arising from an audit project completed during the review period.

Author of Report:	Dafydd Lewis, Audit and Risk Manager
Background Papers:	Internal audit files
Ref:	SPMAN-1042990102-163 / SPMAN-1042990102-160
	SPMAN-1042990102-166 / SPMAN-1042990102-161
	SPMAN-1042990102-162