



REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 29 JUNE 2023

SUBJECT: INTERNAL AUDIT SECTION COMPLETED PROJECTS REPORT

BY: CHIEF INTERNAL AUDITOR

1. REASON FOR REPORT

- 1.1 To provide an update on audit work completed since the last meeting of the Committee.

2. RECOMMENDATION

- 2.1 **The Audit, Performance and Risk Committee is asked to consider and note this audit update.**

3. BACKGROUND

- 3.1 Public Sector Internal Audit Standards (PSIAS) require the Chief Internal Auditor to prepare and present reports to the committee on internal audit's activity relative to the audit plan and any other relevant matters.

4. KEY MATTERS RELEVANT TO RECOMMENDATION

- 4.1 In line with the approved internal audit plan, the following reviews were completed:

Emergency Planning

- 4.2 The annual audit plan for 2022/23 provides for an audit review of the Council's Emergency Planning arrangements. 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.
- 4.3 The audit noted a need for updating Emergency Plans in addition to supporting Policies and Procedures. However, it is appreciated the limited staffing resources available within the Service. The executive summary and recommendations for this project are given in **Appendix 1**.

Self Directed Support

- 4.4 A review has been undertaken of the financial monitoring arrangements for Self-Directed Support (SDS) packages. 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.
- 4.5 The scope of this audit was to review systems and procedures for the following care delivery options:
- An individual choose their own support but 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 type of care delivery options amounted to approximately £40 million and £17 million respectively for external and Health & Social Care Moray care providers. The executive summary and recommendations for this project are given in **Appendix 2**.

5. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Plan “Partners in Care 2022 – 2032”

Internal audit work supports good governance and assists in securing appropriate systems of internal control.

(b) Policy and Legal

The internal audit service is provided in terms of paragraph 7:1 of the Local Authority Accounts (Scotland) Regulations 2014, and there is a requirement to provide a service in accordance with published Public Sector Internal Audit Standards.

(c) Financial Implications

No implications directly arising from this report.

(d) Risk Implications and Mitigation

Audit reports highlight risk implications and contain recommendations for management to address as a means of mitigating.

(e) Staffing Implications

No implications directly arising from this report

(f) Property

No implications.

(g) Equalities/ Socio Economic Impacts

No implications.

(h) Climate Change and Biodiversity Impacts

None directly arising from this report.

(i) Directions

None arising directly from this report.

(j) Consultations

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

6. CONCLUSION

6.1 This report provides Committee with a summary of findings arising from audit projects completed during the review period.

Author of Report:	Dafydd Lewis, Chief Internal Auditor
Background Papers:	Internal Audit Files
Ref:	mijb/ap&rc/29062023