Moray Council

Internal Audit Section

DEPARTMENT: **Economy, Environment and Finance**

SUBJECT: **Moray Growth Deal**

REPORT REF: **23'013**

Follow Up Audit Review

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	**Medium**	Less critically important controls absent, not being operated as designed or could be improved.	**Low**		Lower level controls absent, not being operated as designed or could be improved.
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Date of Completion**	**Status / Explanation**	
Key Control: Ensuring the governance arrangements supporting the delivery of the Growth Deal are adequate and proportionate						
5.01	A formalised monitoring framework should be agreed to measure and record the benefits achieved for each	High	Yes	28/02/2023	Implemented. A Benefits Realisation Plan and Monitoring Plan have been developed and were presented to the Moray Growth Deal	

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	project against their respective business plans.				(MGD) Board in February 2023. They will be used to monitor projects when they enter the delivery phase. This will enable any variances in the delivery of the respective plans to be highlighted. The MGD Board has committed to giving a bi-annual focus to the status of benefits realisation.	
5.02	In accordance with the Stakeholder Engagement Plan, ongoing communication should be undertaken to highlight the actions undertaken within the Moray Growth Deal. This should also include the updating of the Communications Plan to reflect planned activity beyond September 2022.	Medium	Yes	31/03/2023	Implemented. Evidence was noted in relation to the Annual Conversation held with UK and Scottish Governments on 29 March 2023. The Communications Plan has been updated. Progress updates are provided through social media and the My Moray website.	
5.03	Guidelines should be developed to ensure consistent practices can be followed in the saving of documents and naming conventions within the SharePoint document management system.	Medium	Yes	28/02/2023	Implemented. The need for a well-structured site has been recognised and acted upon. A new Sharepoint site has been developed and became operational from February 2023.	
5.04	Consideration should be given to providing elected members with a briefing session regarding the	High	Yes	28/02/2023	Implemented. A briefing for Elected Members took place on 21 February 2023 to present the Annual Report. The briefing included a	

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No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Date of Completion**	**Status / Explanation**	
	Scrutiny Checklist detailed within the Audit Scotland published report on Scotland's City Region and Growth Deals of January 2020.				presentation of the Audit Scotland Scrutiny Checklist. The checklist was subsequently circulated to members.	
5.05	Each Partner Organisation should provide their Annual Audit Plan to the Moray Council of planned internal audit activity regarding Moray Growth Deal Activities. These Plans should then be forwarded to the Audit and Risk Manager for review.	Medium	Yes	30/09/2023	Implemented. Agreement has been reached with partner organisations surrounding their commitment to carry out internal audit reviews. As at September 2023, one partner organisation project is in the delivery stage (Digital Health). The Digital Health project has engaged the Internal Audit Services of the University of Strathclyde to undertake the review, scheduled for December 2023. A statement has been provided by the MGD Programme Manager and will be provided annually thereafter on the audit activity to be undertaken.	