



REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 13 SEPTEMBER 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 28 June 2023 to 13 September 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 28 June 2023 to 13 September 2023:

4. COMPLETED AUDIT REVIEWS

Burial Service

- 4.1 An audit review of the Burial service has been undertaken. The Council has responsibility for 63 burial grounds. The Service is administered in accordance with a locally developed Burial Grounds Standards of Service, which reflects the obligations and rights of the Burial and Cremation (Scotland) Act 2016. The scope of this audit was to review systems and procedures in the administration of the Burial Service. This included checking operational processes to ensure compliance with the Burial Grounds Standards of Service. In addition, a check was also made to verify the costs of delivering the Service and a review of

systems and procedures for the collection of income. The executive summary and recommendations for this project are given in **Appendix 1**.

Disabled Parking Permit Scheme

- 4.2 An audit review of the Disabled Parking Permit Scheme has been completed. Disabled parking permits, also known as blue badges, help people with disabilities or health conditions park closer to their destination. Local authorities are responsible for the day-to-day administration and enforcement of the scheme. However, the framework for the scheme is set by Transport Scotland. The audit reviewed the systems and procedures in the administration of the Disabled Parking Permit Scheme. This has also included the processes for investigating blue badge misuse. The executive summary and recommendations for this project are given in **Appendix 2**.

Transformation Programme

- 4.3 An audit has been undertaken to review the Council's Improvement and Modernisation Programme. The Council established an Improvement and Modernisation Programme in 2018 to bring transformational change, deliver savings, and provide the basis for a medium to long term financial plan to support financial sustainability in the delivery of services to communities. The Improvement and Modernisation Programme currently consists of nine separate work streams.
- 4.4 Detailed within each of these workstreams are individual projects from across a range of services. The management and delivery of projects to deliver service improvements are undertaken through a framework detailed within the Project Management Governance Policy. The scope of the audit has reviewed the governance arrangements around the management, monitoring and reporting arrangements of the Improvement and Modernisation Programme. The audit has also checked that strategic projects included within the Improvement and Modernisation Programme are managed in accordance with the Project Management Governance Policy. The executive summary and recommendations for this project are given in **Appendix 3**.

Refugee Integration Scheme

- 4.5 An audit has been undertaken to review the Refugee Integration Scheme. The scope of this audit examined the financial and administrative processes involved in delivering the Ukrainian Refugee Scheme. The emerging Asylum Dispersal, Afghan Citizens Resettlement Scheme and Afghan Relocation & Assistance Policy Scheme did not form part of the audit testing due to limited activity at the time of the review. The Council has supported approximately 140 Ukrainian displaced persons, with allocated funding from the Central Government in 2022/23 of over £1.9 million spread across the Warm Scottish Welcome Fund, Tariff per Displaced Person funding, Host Thank You Payment Funding and Educational Tariff Funding. All these funds have specific requirements and the audit has reviewed the accounting arrangements for administering these schemes and the claiming of expenditure. The executive summary and recommendations for this project are given in **Appendix 4**.

5. 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.

6. CONCLUSION

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

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Background Papers: Internal audit files
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