



REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 26 OCTOBER 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:

Transformation Programme

4.2 An audit has been undertaken to review the Council's Improvement and Modernisation Programme (IMP). The IMP was established 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 IMP currently consists of nine separate work streams.

4.3 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 IMP. The audit has also checked that strategic projects included within the IMP are managed in accordance with the Project Management Governance Policy. The executive summary and recommendations for this project are given in **Appendix 1**.

Refugee Integration Scheme

- 4.4 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 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 project completed during the review period.

Author of Report:	Dafydd Lewis, Chief Internal Auditor
Background Papers:	Internal Audit Files
Ref:	mijb/ap&rc/29102023