



REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 27 OCTOBER 2021

SUBJECT: REPORT ON THE WORK OF THE INTERNAL AUDIT SECTION IN THE PERIOD FROM 1 SEPTEMBER 2021 TO 31 OCTOBER 2021

BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND ORGANISATIONAL DEVELOPMENT)

1. REASON FOR REPORT

- 1.1 The report advises Committee on the work of the Internal Audit Section for the period from 1 September 2021 to 31 October 2021.
- 1.2 This report is submitted to Committee in terms of Section III (I) (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 **It is recommended that Committee consider the contents of this report, seek clarification on any points noted and otherwise notes the report.**

3. BACKGROUND

- 3.1 This report provides details of the internal audit work concluded during the period 1 September 2021 to 31 October 2021.

3.2 Departmental Systems - Social Media

An audit has been undertaken of the Council's arrangements on the use of social media. Social media refers to websites and applications, e.g., Facebook and Twitter that are designed to allow people to share content quickly, efficiently, and in real-time. The audit reviewed the Council's guidelines and procedures on the use of social media. The audit also examined how Council social media websites are established and the monitoring arrangements to ensure officers adhere to agreed guidelines. The executive summary and audit action plan for this project are given in **Appendix 1**.

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) 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, Senior Auditor

Background Papers: Internal audit files

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