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**REPORT TO: MORAY INTEGRATION JOINT BOARD AUDIT, PERFORMANCE AND RISK COMMITTEE ON 30 JUNE 2022**

**SUBJECT: INTERNAL AUDIT – COMPLETED PROJECTS**

**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 the 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.

3.2 Challenges associated with the pandemic remain, resulting in significant changes within current working practices that make the audit process more difficult, and uncertainty still remains regarding these arrangements in the period ahead. All audit staff are still working from home, which brings some limitations to the audit process.

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

**4. KEY MATTERS RELEVANT TO RECOMMENDATION**

**Completed Projects- Client Monies**

4.1 An audit has been undertaken of how Health and Social Care officers manage income held for individuals under Corporate Appointeeship Arrangements. Where no alternative exists, the Council can make an application to the Department for Work and Pensions (DWP) for a named officer to become the "Corporate Appointee" and have the legal authority to manage an individual's personal finances.

- 4.2 The audit involved a review of the procedures undertaken by the Community Care Finance Team into how they manage client funds held within the corporate bank account. In addition, a sample of individuals was also selected, and a check was made on how the Health and Social Care officer appointed as the named 'Corporate Appointee' manages and supports individuals to access and use their funds appropriately. The executive summary and recommendations for this project are given in **Appendix 1**.

## **5. SUMMARY OF IMPLICATIONS**

**(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)) and Moray Integration Joint Board Strategic Plan “Moray Partners in Care 2019 – 2029”**

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**

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**

There are no directions arising as a direct result of 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:  
Background Papers:  
Ref:

Dafydd Lewis, Chief Internal Auditor  
Internal Audit Files  
mijb/ap&rc/30062022