

Audit Scotland Report – Fraud and Irregularity 2020/21

Key Fraud Risks Identified & Council Responses

1) Covid-19 funding and Re-opening of Premises and Services

- Incident/ renewal and recovery management teams in place to address emerging issues;
- Internal audits of additional Covid-19 funding streams including Flexible Food Fund and Supplier Relief Payments;
- Controls developed covering applications for business grants from eligible businesses across multiple sectors;
- National Fraud Initiative work planned on business grants in line with Cabinet office timescales.

2) Health and Wellbeing

- Mental Health and Wellbeing staff survey completed. Outcomes are awaited at the time of drafting this report.

3) IT and Cybercrime

- Information Assurance Group with focus on data security and use;
- Information Security Officer within ICT;
- ICT Cyber Resilience protocols in place;
- Internal audit of aspects of Cyber Security planned.

4) Governance

- Governance arrangements kept under regular review by Council throughout pandemic;
- Annual Governance Statement published with Annual Accounts.

5) Procurement

- Support to services maintained with systems and processes adapted as required given the constraints of social distancing and staff homeworking.

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Key Fraud Risks Identified & Council Responses (continued)

6) Payments

- Payments to suppliers and contractors maintained with revised authorisation processes established due to remote working;
- Internal audit coverage completed during 2020/21 to ensure suitable controls in place over this main financial system.

7) Payroll and Recruitment

- Control systems amended as required to ensure payroll could continue to function and make correct, timely payments to council employees;
- Internal audit coverage completed during 2020/21 to provide assurance that sampled controls were working as intended;
- System of obtaining disclosure checks for staff continued where appropriate.