

South Ayrshire Council

**Report by Chief Internal Auditor
to Audit and Governance Panel
of 26 February 2025**

Subject: Internal Audit – Progress Report (Quarter 3 2024/25)

1. Purpose

1.1 The purpose of this report is to advise Members of progress of the 2023/24 internal audit plan, progress of the 2024/25 internal audit plan, directorate's progress against implementation of internal audit action plans and the status of the current Quality Assurance and Improvement Action Plan.

2. Recommendation

2.1 **It is recommended that the Panel considers the content of this report.**

3. Background

3.1 Progress against the Internal Audit annual plan and implementation of actions is reported to the Audit and Governance Panel on a quarterly basis. The last quarterly progress report was reported to Panel on 6 November 2024 and included progress for the second quarter of 2024/25 to 30 September 2024.

3.2 This report provides an update on the progress of the 2023/24 and the 2024/25 Plans for the third quarter to 31 December 2024 and the progress of implementation of Internal Audit actions as at 22 January 2025.

3.3 The Public Sector Internal Audit Standard (PSIAS) requires the Chief Internal Auditor to maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity including both periodic internal self-assessments and five-yearly External Quality Assessments (EQA). The latest EQA was completed in February 2024 and an action plan agreed to address the improvement areas identified. The full EQA report and action plan were presented to this Panel on 29 May 2024. It was agreed that progress of the implementation of the EQA action plan would be included within these Internal Audit quarterly progress reports until fully implemented. Progress against the action plan is detailed at paragraphs 4.17 to 4.21.

4. Proposals

4.1 It is proposed that Members note the updates and consider the progress made by Internal Audit to deliver the 2023/24 and 2024/25 Internal Audit plans in the period to 31 December 2024. It is also proposed that Members consider the progress made by directorates to implement Internal Audit actions and by Internal Audit to implement the EQA Action plan as at 22 January 2025.

Progress of Internal Audit Plan 2023/24

- 4.2 One final report for South Ayrshire Council (SAC), Records Management, has been issued since the last quarterly update report in November 2024. This assignment concluded with reasonable assurance. A total of 3 improvement actions were raised within this report and all were accepted by management
- 4.3 It was agreed at the November AGP that one 2023/24 assignment, HSCP – Premises, would be deferred and included on the 2024/25 Reserve List, to be completed should resources become available. The remaining two 2023/24 assignments, Main Accounting Fusion Controls and Payroll and HR Fusion controls, are being completed alongside the 2024/25 assignments in these areas and findings from both year’s audit work will be reported together once complete. A summary of the status of all 2023/24 Internal Audit Plan as at 31 December 2024 can be found in [Appendix 1](#).

Internal Audit Annual Audit Plan 2024/25 Progress

- 4.4 Two final reports for South Ayrshire Council (SAC) have been issued since the last quarterly update report in November 2024, the Review of Scottish Housing Regulator Annual Assurance Statement and the Follow Up Review Social Media Accounts. Both audits reported substantial assurance with one outstanding action noted within the follow up review which management are progressing. A Network Support Grant claim was also certified in this period.
- 4.5 In addition to the two SAC audit reports issued, an audit report was also issued for the Ayrshire Valuation Joint Board (Elections Act 2022). A further two draft reports have been issued and are currently being cleared with service management. A summary of the of the status of all 2024/25 plan as at 31 December 2024 can be found in [Appendix 2](#).
- 4.6 A summary of the findings for each assignment completed between 1 October 2024 and 31 December has been included in [Appendix 3](#). The full audit report for these assignments was shared with all Members after they were issued to management.

Performance Indicators 2024/25

- 4.7 As agreed as part of the EQA Action Plan (action 1), performance indicators in relation to the delivery of the overall Internal Audit Service have been developed and are included in all quarterly progress reports to this Panel. The Performance included in the table below relates to delivery of the SAC Internal Audit Plan, performance in relation to delivery of the IJB and AVJB plans is included within their annual audit reports. Performance of members of the team and identification of training needs will continue to be monitored by the Chief Internal Auditor.

| Measure | Description | Target | Actual |
|-------------------------|---|---------------|---------------|
| 1. Working Draft Report | Percentage of working draft reports issued within 3 weeks of completion of fieldwork. | 100% | 100% (4/4) |

| Measure | Description | Target | Actual |
|------------------------------|---|----------------------|---|
| 2. Final Report | Percentage of final reports issued within 2 weeks of agreeing draft report. <i>(Quarterly Indicator)</i> | 100% | 100% (2/2) |
| 3. Audit Plan Delivery | 2023/24 Audit Plan completed to draft by 30 April 2024 | 90% | 87% <i>(Annual Indicator)</i> |
| 4. Audit Budget | Percentage of audits completed within budgeted days. | 80% | 50% (1 of 2 completed assignments) |
| | Direct Audit Days delivered | 85% | 85% |
| 5. Audit Recommendations | Internal Audit recommendations agreed (measured from 1 April 2024) | 90% | 100% (3/3) |
| 7. Client Feedback | Percentage of respondents who rated the overall quality of internal audit as satisfactory or above. | 100% | 100% (4/4) |
| 8. Delivery of Annual Report | Annual opinion /report presented to AGP | By 30 June annually | Target Met Reported 26 June 2024 <i>(Annual Indicator)</i> |
| 9. Audit Plan | AGP Approval of audit charter and annual plan | By 31 March annually | Target Met Approved 20 March 2024 <i>(Annual Indicator)</i> |

4.8 The revised internal audit plan for 2024/25, approved by the Panel on 6 November 2024, includes 27 deliverable assignments for South Ayrshire Council. There is also an allocation of time for Internal Audit to deliver audit plans for the IJB and the AVJB (assignments number 30 and 31 in the audit plan) and to audit the Ayrshire Rural and Island Fund (ARIA) 2024/25 Grant Claim. A summary of the status of 2024/25 plan for SAC deliverable assignments as at 31 December 2024 is included in the table below:

| Status | No. of Deliverables | Percentage |
|------------------|---------------------|-------------|
| Complete | 4 | 15% |
| Work in progress | 17 | 63% |
| Not started | 6 | 22% |
| Total | 27 | 100% |

- 4.9 In addition to planned Internal Audit assignments, allocations of time are included within the plan for ad-hoc requests for advice and guidance, contingency assignments and investigations. There were five request for advice and guidance in the period to 31 December 2024. The requests were in relation to changes to the operation of imprest accounts resulting from bank branch closures, Hardship Fund procedures, procurement, the Ambition Fund and bank reconciliations. There were three contingency assignments completed in the period, a Community Council appeal, the Independent Examination of East Renfrewshire Council Trusts 2023-24 Accounts and a review of the Council Tax Refund procedures. A review of taxi and private hire vehicle licence checks and a review of ward capital projects were ongoing as at 31 December 2024.
- 4.10 As a result of a fraudulent change to SAC grant recipient bank details by an external party, Internal Audit worked in conjunction with Thriving Communities, Procurement and Finance to strengthen procedures in relation to managing the payment of Thriving Communities grants. New procedures for One Time Payments to third parties have been developed and are available to all relevant staff and Finance staff work with the bank to secure repayment of the fraudulent payment.

Implementation of Internal Audit Action Plans

- 4.11 Five follow up assignments are included in the revised 2024/25 internal audit plan. Four assignments are currently in progress. The remaining assignment will be programmed into the Internal Audit work plan in line with agreed action implementation dates.
- 4.12 The follow up of all other internal audit actions is undertaken through review of Ideagen, where all recommendations are uploaded for management action. Quarterly alerts are issued from Ideagen to action owners requesting action status to be updated.
- 4.13 There are currently 4 overdue actions and 19 actions due for completion in the next six months. Full details of these action points are included in [Appendix 4](#).
- 4.14 Extensions to implementation dates may be requested by Services where progress of implementation has been impacted by factors outwith their control and/or which were not known at the time of agreeing the original due date. Up to two extensions may be agreed between the Service Lead and the Chief Internal Auditor. A first extension has been requested for two of the four outstanding actions and a second extension requested for the remaining two outstanding actions. A second extension was requested for action IA2023/12/04, this is to allow third party consultation on the energy strategy to be completed, which is largely outwith the control of the service. The extension to action IA2023/30/04.01 was requested to allow the conclusion of staff training through the delivery of fortnightly workshops on the updated procedures developed by a project management advisor. A second extension was requested for action IA2024/03.04 to allow the Standing Orders training module and Procurement processes module to be added to the Council's online Training platform, COAST, and rolled out to all staff. One action IA2024/36/01.01 relates to the delivery of training on Council Standing orders to the Health and Social Care Partnership. Completion of this action is reliant on the development and roll out of the Standing Order training module which is expected to go live in February 2025 (action IA2024/03.04), an extension has been requested to coincide with the roll out of the training module. Requests for these four extensions have been agreed with the Chief Internal Auditor.

- 4.15 There were a further five extensions agreed for actions due to be completed within the next six months.
- 4.16 Where more than two extensions to due dates have been requested, a representative from the Service will be asked to attend the AGP and provide an explanation for the request. There has been no such request made during this reporting period.

Quality Assurance and Improvement Programme (Compliance with PSIAS)

- 4.17 The current Public Sector Internal Audit Standards (PSIAS) require that a Quality Assurance and Improvement Programme (QAIP) is developed to provide assurance that internal audit activity is conducted in accordance with the Internal Audit Charter, that it operates in an efficient and effective manner and that it is perceived to be adding value and improving operations.
- 4.18 The Quality Assurance and Improvement Programme (QAIP) covers all aspects of Audit Services and includes both periodic internal self-assessments and five-yearly External Quality Assessments (EQA). Since the PSIAS came into effect in April 2013, annual self-assessments have been performed by the Chief Internal Auditor and two EQAs have been completed. Time is allocated within the annual Internal Plans to complete this.
- 4.19 The latest EQA was completed in February 2024 and reported to this Panel on 29 May 2024. The action plan resulting from the EQA contained seven improvement actions in relation to low priority areas. Six of the seven actions have been fully completed. The remaining action is not yet due for implementation. The detail of progress made against each action in the EQA action plan is included at [Appendix 5](#).
- 4.20 New Global Internal Audit Standards (GIAS) which became effective from January 2025 have been developed and the existing PSIAS updated to reflect the new standards within a UK public sector context. The new Public Sector standards were subject to consultation and become effective in Council from 1 April 2025. Time has been allocated within the 2024/25 Internal Audit Plan to deliver the QAIP. This will involve completion of an annual self-assessment exercise to assess compliance with current standards and will also include further work to prepare for the implementation of the new Standards from April 2025.
- 4.21 The 2024/25 self-assessment has commenced, and the results will be included within the quarterly update report to Panel once completed.

5. Legal and Procurement Implications

- 5.1 There are no legal implications arising from this report.
- 5.2 There are no procurement implications arising from this report.

6. Financial Implications

- 6.1 Not applicable.

7. Human Resources Implications

7.1 Not applicable.

8. Risk

8.1 Audit reports include, in the action plans, a separate risk assessment detailing the risk of not implementing each of the Internal Audit recommendations. A recommendation to consider whether the Directorate risk register requires to be updated to reflect issues raised within the report is also included in all audit reports. In addition, quarterly meetings have been set up between Risk and Safety and Internal Audit to ensure new emerging risks are included in Council Risk Registers and the Annual Internal Audit Plan where required.

8.2 *Risk Implications of Adopting the Recommendations*

8.2.1 There are no risks associated with adopting the recommendations.

8.3 *Risk Implications of Rejecting the Recommendations*

8.3.1 Rejecting the recommendation could result in failure to perform a scrutiny role in relation to the application of the Public Sector Internal Audit Standards (PSIAS).

9. Equalities

9.1 The proposals in this report allow scrutiny of performance. The report does not involve proposals for policies, strategies, procedures, processes, financial decisions and activities (including service delivery), both new and at review, that affect the Council's communities and employees, therefore an integrated impact assessment is not required.

10. Sustainable Development Implications

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

12.1 The matters referred to in this report contribute to the three priorities in the Council Plan; Spaces and Places; Live, Work, Learn and, Civic and Community Pride.

13. Results of Consultation

13.1 There has been no public consultation on the contents of this paper.

- 13.2 Consultation has taken place with Councillor Ian Davis, Portfolio Holder for Finance, Human Resources and ICT, and the contents of this report reflect any feedback provided.

Background Papers [Public Sector Internal Audit Standard \(PSIAS\)](#)

**Report to Audit and Governance Panel of 22 March 2023 –
[Proposed Internal Audit Plan 2023/24 \(including Annual Review of Internal Audit Charter\)](#)**

**Report to Audit and Governance Panel of 20 March 2024
[Proposed Internal Audit Plan 2024/25 \(including Annual Review of Internal Audit Charter\)](#)**

**Report to Audit and Governance Panel of 29 May 2024 -
[External Review of Internal Audit Compliance with Public Sector Internal Audit Standards](#)**

**Report to Audit and Governance Panel of 6 November 2024 -
[Internal Audit Plan 2024/25 – Midyear Review](#)**

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Date: 17 February 2025

PROGRESS AGAINST INTERNAL AUDIT PLAN 2023/24 (AS AT 31 December 2024)

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report | |
|------------------------------|----------------------------|---|-------------|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|-------------|
| Key Corporate Systems | | | | | | | | | | | |
| 1 | Main Accounts | Obtain assurance that there are adequate controls included in updated procedures following implementation of Oracle Fusion and that the controls are operating effectively. | | ✓ | ✓ | ✓ | | | | | |
| 2 | HR & Payroll | Obtain assurance that there are adequate controls included in updated procedures following implementation of Oracle Fusion and that the controls are operating effectively. | | ✓ | ✓ | ✓ | ✓ | | | | |
| | Procurement | Obtain assurance that there are adequate controls included in updated procedures following implementation of Oracle Fusion and that the controls are operating effectively. | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 Nov 2024 | |
| Governance/Best Value | | | | | | | | | | | |
| 4 | National Fraud Initiative | Co-ordination and Monitoring of Exercise and review of Procurement Matches. | | | | | | | | N/A | 29 May 2024 |
| 5 | Following the Public Pound | Ayrshire Growth Deal - Follow Up of actions from 2022/23 Assignment. Objective of the assignment to be agreed when the outcome of the 2022/23 assignment is known. Potentially review arrangements with | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 | |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|---------------------|-------------------------------------|--|-------------|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| | | consultants/suppliers/contractors or project management. | | | | | | | | |
| 6 | Procurement | Review of "Off Contract Spend" to obtain assurance that spend is properly authorised and that standing orders in relation to contracts and/or procurement legislation is being adhered to. | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| 7 | Participatory Budgets | Obtain assurance that there are adequate arrangements in place to meet the National target for at least 1% of Local Government Budgets to be subject to participatory budgeting | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 Nov 2024 |
| | Records Management | Obtain assurance that services are complying with SCARRS/the Councils records management procedures, retention schedules are up to date, relevant and adhered to. | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 26 Feb 2025 |
| ICT Auditing | | | | | | | | | | |
| 9 | Social Media Accounts | Obtain assurance that there are adequate controls in place around; access to Social Media Channels; creation and deletion of Social Media pages/channels and monitoring of content/ followers/ following | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| Directorates | | | | | | | | | | |
| 10 | Housing, Operations and Development | Review of Waste Management procedures to obtain assurance that controls are in place and operating effectively | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|----|-------------------------------------|--|---|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| 11 | Housing, Operations and Development | Anti-Fraud Review - Review of Housing Let procedures to ensure they include adequate controls to identify and prevent fraud (testing will be carried out jointly by Internal Audit and the Corporate Fraud Team) | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 Nov 2024 |
| 12 | Education | Review the use of funding allocated to South Ayrshire Council from the Attainment Scotland Fund (ASF) to confirm it complies with the condition of the fund/national guidance and ensure there are adequate arrangements in place to monitor and report impacts and outcomes | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| 13 | HSCP | External Providers - Confirm there are adequate arrangement in place to undertake pro- active due diligence on external provider's financial stability | Advice and Guidance Assignment – no audit report required | | | | | | | |
| 14 | HSCP | Premises - Confirm there are adequate arrangement in place to ensure the HSCP have adequate premises to provide services/operate its business | Deferred (included on 2024/25 Reserve List) | | | | | | | |
| 15 | Change and Communities | Follow up of Actions from 2022/23 Audit Assignment and review of annual Climate Change Duty Compliance return for 2022/23 | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| 16 | Change and Communities | Review of Cash Collection Arrangements in Leisure Facilities and sample testing | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|--------------------------------------|-----------------------|---|---|----------|---------------------------|-----------------------|--------------------|---------------------|---|---------------------------------|
| Regularity | | | | | | | | | | |
| 17 | Continuous Auditing | Accounts Payable, Payroll and Debtors (including Housing Rent Debtors) | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 Nov 2024 |
| 18 | Grants | Audit of claims and annual review of procedures, Ayrshire Rural and Island Ambition Fund (ARIA) | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| 19 | Grants | Review of evidence to support Network Support Grant claim | | ✓ | ✓ | ✓ | ✓ | ✓ | N/A – Objective of the assignment was to verify contents of grant claim. Audit report not required. | 4 Sept 2024 |
| 20 | Schools | Internal Control Self Assessment Toolkit - Management of the Annual Process | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| 21 | Social Work Locations | Internal Control Self Assessment Toolkit - Management of the Annual Process | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| Follow Up Reviews¹ | | | | | | | | | | |
| 22 | Regularity | Follow Up of actions from 2021/22 Audit Assignment - Museum Stores | | ✓ | N/A | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| 23 | Main accounting | Follow up of Actions from 2020/21 Audit Assignment - Main Accounting Review | Testing included in Fusion – Main Accounting Review | | | | | | | |

¹ Terms of Reference are not required for follow up assignments

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report | |
|-----------------------|---------------------------|--|---|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|--|
| 24 | ICT Auditing | Follow up of Actions from 2022/23 Audit Assignment - Systems Access Controls | Deferred to 2024/25 Plan | | | | | | | | |
| 25 | Directorate | Follow up of Actions from 2022/23 Audit Assignment - Void repairs | | ✓ | N/A | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 | |
| 26 | Directorate | Follow up of Actions from 2022/23 Audit Assignment - Fostering and Adoption | | ✓ | N/A | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 | |
| 27 | Main Accounting | Follow up of Actions from 2022/23 Audit Assignment - NDR Relief Review | | ✓ | N/A | ✓ | ✓ | ✓ | ✓ | 8 Nov 2023 | |
| 28 | Directorate | Follow up of Actions from 2022/23 Audit Assignment - Implementation of Care Inspectorate/Scottish Government Improvement Plans | Not required, original audit gave substantial assurance | | | | | | | | |
| 29 | Governance and Best Value | Follow up of Actions from 2022/23 Audit Assignment - arrangements in place around the use of SWHub | Deferred to 2024/25 Plan | | | | | | | | |
| 30 | Contingency | Follow up of Actions from 2022/23 Audit Assignment - Golf Club House Income Controls | | ✓ | N/A | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 | |
| Other Entities | | | | | | | | | | | |
| 31 | AVJB | Review of implementation of Voters Authority Certificate (VAC) process | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 8 Nov 2023 | |
| | | Review of implementation of Non Domestic Rate (NDR) legislative changes | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 22 Feb 2024 | |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report | |
|--------------|---|---|---|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|--------------|
| 32 | IJB | Workforce Planning | | | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 | |
| | | Follow Up – Performance Monitoring Arrangements | | | N/A | ✓ | ✓ | ✓ | ✓ | 6 Nov 2024 | |
| Other | | | | | | | | | | | |
| 33 | Investigations | Allowance for investigations of irregularities. | Three concluded as at 30 June 2024 | | | | | | | | 26 June 2024 |
| 34 | Advice and Guidance (general) | Client requests, advice and consultancy - including participation on working groups | Advice and Guidance provided in seven separate areas; safe checks, anti-fraud checks within the grant process in Thriving Communities, the treatment/recoding of Museum archives, advice on proposed changes to employability grant procedures and the process to award grants to businesses impacted by the transport restrictions as a result of the former Ayr Station Hotel fire, the proposed guidance note, application form and operational procedures for the Communities Empowerment Fund and on financial limits and process for requesting budget virement | | | | | | | | |
| | Advice and Guidance (Service Reviews/ Redesign) | Allocate Time to allow Internal Audit to respond to requests from services to provide advice & guidance or to review updated/changes to procedures following Service redesigns, or implementation of new processes or ICT Systems | Initial meeting with Service to discuss audit participation in the project to replace Carefirst within HSC | | | | | | | | |
| 36 | Contingency | Contingency budget for unplanned commitments arising during the year | 2 assignments completed. Review of HSC procurement of Training Courses and review of grant award process | | | | | | | 4 Sept 2024 | |
| 37 | Closure of prior year assignments | Allowance of time for the closure of prior year audit work into 2022/23 | 2022/23 Assignments Complete | | | | | | | | |
| 38 | Management and Audit development | Internal Audit planning, annual reporting, and quarterly reporting and Chief Internal Auditor Review of assignments | Ongoing throughout the year | | | | | | | | |
| 39 | QAIP | Annual self-assessment of compliance with PSIAS | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 29 May 2024 | |

PROGRESS AGAINST INTERNAL AUDIT PLAN 2024/25 (AS AT 31 December 2024)

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|------------------------------|---------------------------------|---|-------------|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| Key Corporate Systems | | | | | | | | | | |
| 1 | Main Accounts | Follow up actions from 2023/24 audit work if required and obtain assurance controls are operating effectively. | | ✓ | ✓ | ✓ | | | | |
| 2 | HR & Payroll | Follow up actions from 2023/24 audit work if required and obtain assurance controls are operating effectively. | | ✓ | ✓ | ✓ | ✓ | | | |
| 3 | Procurement | Follow up actions from 2023/24 audit work if required and obtain assurance controls are operating effectively. | ✓ | ✓ | ✓ | ✓ | | | | |
| Governance/Best Value | | | | | | | | | | |
| 4 | National Fraud Initiative (NFI) | Co-ordination and Monitoring of Exercise. | | ✓ | N/A | | | | | |
| 5 | Following the Public Pound | Ayrshire Growth Deal - Follow Up of actions from 2023/24 Assignment (if required). Review of contract management within the AGD programme. | ✓ | | | | | | | |
| 6 | Governance and Best Value | Obtain assurance that adequate arrangements are in place for the use of consultancy services throughout the Council. | | ✓ | ✓ | ✓ | ✓ | | | |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|---------------------|------------------------------------|--|-------------|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| 7 | Following the Public Pound | Obtain assurance that there are adequate arrangements in place across the Council to monitor the receipt and issue of grants. | ✓ | | | | | | | |
| ICT Auditing | | | | | | | | | | |
| 8 | Access Controls | Obtain assurance that there are adequate controls in place over the employee access to Council networks, systems and devices within schools. | | ✓ | ✓ | | | | | |
| Directorates | | | | | | | | | | |
| 9 | Health and Social Care Partnership | Financial Intervention Orders/Corporate Appointeeship - Review of the financial intervention orders/corporate appointeeship procedures to confirm carried out timeously. | ✓ | | | | | | | |
| 10 | Health and Social Care Partnership | CM 2000 review to confirm it meets expected objectives and that outputs from the system are reliable. | | ✓ | ✓ | ✓ | | | | |
| 11 | Education | Review the use of Pupil Equity Fund (PEF) to confirm compliance with the conditions of the fund/national guidance. | ✓ | ✓ | ✓ | | | | | |
| 12 | Strategic Change and Communities | Climate Change - scope to be agreed following development of national audit programme. | ✓ | | | | | | | |
| 13 | Chief Executives (Human Resources) | Using Data analytics to confirm all employees have a current/valid Protection of Vulnerable Groups (PVG) | ✓ | ✓ | | | | | | |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|-------------------|------------------------------------|--|-------------|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| | | Certificate in place where required. | | | | | | | | |
| 14 | Housing Operations and Development | Review of Transport Management System post implementation to confirm it meets expected objectives. | ✓ | | | | | | | |
| 15 | Housing Operations and Development | Review Performance information included in the Annual Return on the Charter (ARC). | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| 16 | Housing Operations and Development | Review of Scottish Housing Regulator - Annual Assurance Statement. | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 26 Feb 2025 |
| 17 | Housing Operations and Development | Obtain assurance that the new procedure for malicious damage invoices includes adequate controls and is operating effectively. | | ✓ | ✓ | ✓ | ✓ | ✓ | | |
| Regularity | | | | | | | | | | |
| 18 | Continuous Auditing | Account Payables, Payroll and Debtors and develop the use of Continuous Audit throughout the Council. | ✓ | ✓ | N/A | ✓ | | | | |
| 19 | Grants | Audit of claims and annual review of procedures, Ayrshire Rural and Island Ambition Fund (ARIA). | ✓ | | | | | | | |
| 20 | Grants | Review of evidence to support Network Support Grant claim. | ✓ | ✓ | N/A | ✓ | | | | |
| 21 | Self-Assessment Checklist | Internal Control Self Assessment Toolkit - Management of the Annual Process - Social Work Locations. | ✓ | ✓ | N/A | ✓ | | | | |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|--------------------------|---------------------------|---|-----------------------------|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| 22 | Self-Assessment Checklist | Internal Control Self Assessment Toolkit - Management of the Annual Process - Schools. | ✓ | ✓ | N/A | | | | | |
| 23 | Stores | Obtain assurance that there are adequate controls in place to ensure Property Maintenance stock adjustments between the stock count and end and 31/3/2024 are correctly recorded. | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 4 Sept 2024 |
| Follow Up Reviews | | | | | | | | | | |
| 24 | Directorates | Follow up of Actions from 2023/24 Audit Assignment - Waste Management. | | ✓ | N/A | | | | | |
| 25 | ICT Auditing | Follow up of Actions from 2023/24 Audit Assignment- Social Media. | | ✓ | N/A | ✓ | ✓ | ✓ | ✓ | 26 Feb 2025 |
| 26 | ICT Auditing | Follow up of Actions from 2022/23 Audit Assignment - Systems Access Controls. | ✓ | | N/A | | | | | |
| 27 | Governance and Best Value | Follow up of Actions from 2023/24 Audit Assignment- Participatory Budgets. | Deferred to 2025/26 IA Plan | | | | | | | |
| 28 | Directorates | Follow up of Actions from 2023/24 Audit Assignment- Cash income at Leisure facilities. | | ✓ | N/A | ✓ | | | | |
| 29 | Governance and Best Value | Follow up of Actions from 2023/24 Audit Assignment - Procurement - Framework Agreements. | ✓ | ✓ | N/A | | | | | |
| Other Entities | | | | | | | | | | |
| 30 | AVJB | Elections Act 2022 - To provide assurance that the | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 26 Feb 2025 |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|--------------|--------------------------|--|--|----------|---------------------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| | | changes required to processes around on-line postal voters and divergence of Scottish/UK Postal and Overseas have been implemented and are operating effectively | | | | | | | | |
| | | Staff Training - Council Tax System - To provide assurance that training has been fully carried out on the new Council Tax system. | ✓ | | | | | | | |
| 31 | IJB | Business Continuity and Resilience – To provided assurance that there are adequate arrangements in place to ensure business continuity and resilience within the HSCP | ✓ | | | | | | | |
| Other | | | | | | | | | | |
| 32 | Investigations | Allowance for investigations of irregularities. | One investigation relating to changes in bank details completed in conjunction with other services. Procedures Updated and funds recovered | | | | | | | |
| 33 | Advice and Guidance | Client requests, advice and consultancy - including participation on working groups. | Ongoing throughout the year. As at 31 Dec 2024 A&G provided in relation to imprest account changes resulting from Bank branch closures, hardship fund procedures, procurement, the ambition fund and bank reconciliations. | | | | | | | |
| 34 | Transformation Programme | Allocation of time to allow Internal Audit to provide advice & guidance and support to the Transformation Programme. | ✓ | ✓ | N/A (Advice and Guidance Assignment) | ✓ | | | | |
| 35 | Contingency | Contingency budget for unplanned commitments arising during the year. | Ongoing throughout the year. As at 31 December 2024 three contingency assignment concluded, community council appeal, Independent Examination of East Renfrewshire Council Trusts 2023-24 Accounts, and Council Tax Refund Anti-Fraud Review. The draft report for review of the Taxi Vehicle Licence process has been issued and is being agreed with service management and the review of Ward Capital Projects is currently ongoing | | | | | | | |

| No | Audit Area | Objectives | Not Started | Planning | Terms of reference Issued | Fieldwork in Progress | Fieldwork Complete | Draft Report Issued | Final report Issued | Included in AGP Progress Report |
|----|--|--|--|----------|---------------------------|-----------------------|--------------------|---------------------|---------------------|---------------------------------|
| 36 | Closure of prior year assignments | Allowance of time for the closure of prior year audit work into 2024/25. | Ongoing (two fusion audits outstanding – being completed together with 2024/25 assignments in this area) | | | | | | | |
| 37 | Management and Audit development | Internal Audit planning, annual reporting, and quarterly reporting and Chief Internal Auditor Review of assignments. | Ongoing throughout the year. | | | | | | | |
| 38 | Quality Assurance Improvement Programme (QAIP) | Annual self-assessment of compliance with PSIAS. | ✓ | ✓ | N/A | ✓ | | | | |

2023/24 Internal Audit Reports Issued in period 1 October 2024 to 31 December 2024

| Assignment Name/Ref | Assurance ² | No of Actions |
|---|------------------------|---------------------------------|
| <p>2024-08 Records Management</p> <p><i>Assignment Summary</i></p> <p>The aim of the assignment is to obtain assurance that there are adequate arrangements in place and operating effectively within the Council to ensure compliance with Public Records Scotland Act. The assignment sought to provide assurances that there are adequate controls in place to ensure the Council complies with records management legislation and good practice guidance specifically in the following areas:</p> <ul style="list-style-type: none"> • Policy and Procedures • Responsibilities • Creation and Maintenance • Closure, Retention and disposal • Monitoring and reporting • Security of Data <p>Overall reasonable assurance was obtained in the areas within the scope of the assignment.</p> <p>The audit gave rise to three recommendations which management agreed to implement. The recommendations relate to evidence of reviewing Records Management Plan and Record Management policies and procedures, updating the Performance Update Review templates to reflect the current position on an annual basis and obtaining confirmation from Services of compliance with records management procedures. Unless this recommendation is addressed, there is a risk that Records Management may not fully meet its statutory duties in relation to records management.</p> | <p>Reasonable</p> | <p>3 (2 Medium risk, 1 Low)</p> |

² **Substantial Assurance.** A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Reasonable Assurance. There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.


Limited Assurance. Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.


No Assurance. Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.


2024/25 Internal Audit Reports Issued in period 1 October 2024 to 31 December 2024


| Assignment Name/Ref | Assurance | No. of Actions |
|---|-------------------------------------|--|
| <p>2025-16 – Scottish Housing Regulator Annual Assurance Statement</p> <p><i>Assignment Summary</i></p> <p>The purpose of the review is to assess whether the Council is meeting its regulatory requirements, as set out by the Scottish Housing Regulator (SHR), when making their Annual Assurance Statement. The assignment sought to provide assurance that the statements about service delivery and service performance made in the South Ayrshire Council Annual Assurance Statement are factual and accurate and can be supported by sufficient and reliable evidence provided by the service.</p> <p>Substantial assurance was obtained that the Council’s Housing Service is meeting its regulatory requirements in relation to the categories detained in paragraph 2.2 above and this is reflected in the 2023/24 annual assurance statement.</p> <p>There were no recommendations arising from this assignment.</p> | <p>Substantial</p> | <p>0</p> |
| <p>2025-25 Follow Up Review – Social Media Account</p> <p><i>Assignment Summary</i></p> <p>The aim of this audit was to follow up the progress of the 15 action plan points raised in report AI/2024/09 – Social Media Accounts to assess that they have been effectively implemented. Of the 15 actions agreed, 12 were followed up as part of this review. Actions IA2024/09.11 and IA2024/09.12 were low risk priority actions and Action IA2024/09.14 was not due for completion until after the completion of this assignment and were not followed up as part of this review. These three actions will be included in the informal follow up of actions included in the quarterly Internal Audit progress reports to the Audit and Governance Panel. 11 of the 12 actions were sufficiently completed. One action relating to updating the social media policy had not been implemented at the date of the follow up review. An extension to the due date was given to allow the action to be fully completed.</p> | <p>92% Sufficiently Implemented</p> | <p>1 (further action required to ensure fully implemented)</p> |

Overdue Actions (As At 22 January 2025)



| IA2023/12 Climate Change Duty Report | | | | | | | |
|---|-------------|---------------------------|-----------------------|--|---|----------|--|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2023/12/04 Review and update of Energy Strategy | 31-Oct-2024 | Christina Cox; Neil Grant | Tom Burns; Neil Grant | 06-Jan-2025 Final draft copy has now been shared but is still with the consultants to complete the final document version. |  | 95% | 1st extension granted to 31/10/2024 2 nd extension agreed to 30 April 2025 |



| IA2023/30/04 EE Masts Riverside Place | | | | | | | |
|---|-------------|---------------|-----------------|---|---|----------|------------------------------------|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2023/30/04.01 Document and implement contract management procedures | 31-Dec-2024 | Christina Cox | Pauline Bradley | 14-Jan-2025 We are working with a project management advisor to put in place robust but proportionate project management procedures. Fortnightly workshops are being held and good progress has been made. Request to change completion date to 31st March 2025. |  | 80% | 1st extension agreed to 31/03/2025 |


| IA2024/03 Procurement - Fusion Controls | | | | | | | |
|---|-------------|-----------------|-----------------|---|---|----------|--|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2024/03.04 Process for reporting outstanding orders and invoices to be established and communicated | 31-Dec-2024 | David Alexander | Stephen Simpson | 21-Jan-2025 The Standing Orders training module and Procurement processes module are scheduled to go live on COAST for all users in February 2025. Communications will be distributed to all staff who have either a role in approving/administering contracts or ordering/invoicing the system. These modules will ensure staff have understood the rules which need to be followed when dealing with external contractors prior to accessing any systems. |  | 90% | Extension to 31/12/2024 agreed at AGP 6/11/2024 2 nd extension agreed to 28/2/2025 |


| IA2024/36/01 Procurement of Training Services (HSC) | | | | | | | |
|---|-------------|------------|--------------------------------|---|---|----------|---|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2024/36/01.01 Compliance with Standing Orders Relating to Contracts | 31-Oct-2024 | Gary Hoey | Sheila Tyeson; Meg Williams | 21-Jan-2025 Procurement Services are still in the process of developing and updating the current Standing Order Training. Regular updates on the status of this training are requested by Gary Hoey, Sheila Tyson and Meg Williams, however there is still no completion date for this process. Until Procurement deliver on the updated Standing Order processes this training cannot be rolled out to PDT staff to complete the outstanding actions of the Internal Audit plan. |  | 85% | Extension agreed to 31/3/2025 to coincide with the roll out of procurement training (action IA2024/03.04) |



Actions Due within next 6 Months (As At 22 January 2025)



| IA2021/40 Main Accounting System Review | | | | | | | |
|---|-------------|------------|-------------|---|---|----------|--|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2021/40.06 Format of service level budget monitoring reports for all SAC services to be reviewed to include commitments and obligations to present complete spend against budget. | 31-Mar-2025 | Tim Baulk | Tom Simpson | 26-Aug-2024 While many of the teething issues following the implementation of Oracle Fusion have been resolved, a few continue to persist with some directly related to commitments and obligations. We understand these issues to be linked to new processes surrounding the opening and closing of accounting periods and chart of accounts segments and they continue to be investigated between Finance, ICT and Procurement colleagues and our Fusion external support partners. The implementation of Fusion has been a very significant and steep learning curve and while much progress has been made, these remaining issues require to be ironed out before we can confidently include them in budget monitoring reports. An extension is requested to 31 March 2025. |  | 90% | 1st extension granted to Oracle Fusion Go Live date 31/3/23 2nd extension granted to 31/3/24 3rd extension granted to 31/3/2025 at AGP 4 Sept 2024 |
| IA2021/40.10 Internal training to be made available to those with budget monitoring responsibilities to enhance their knowledge and skills to effectively manage their budget. | 31-Mar-2025 | Tim Baulk | Tom Simpson | 26-Aug-2024 Existing training material is currently being reviewed and refreshed in line with current Oracle Fusion practices. This will form the basis of both face-to-face and online COAST training sessions across the organisation. An extension is requested until 31 |  | 78% | 1st extension granted to Oracle Fusion Go live date 31/3/23 2nd extension granted to 31/3/24 |



| | | | | | | | |
|---|-------------|-----------|-------------|--|---|-----|---|
| | | | | March 2025 by which point the rollout is expected to be complete. | | | 3rd extension granted to 31/3/2025 at AGP 4 Sept 2024 |
| IA2021/40.11 Format of budget monitoring reports to be reviewed to enable budget holders to drill down on the information presented. Consideration should be given to providing budget holders with real time budget and expenditure information. | 31-Mar-2025 | Tim Baulk | Tom Simpson | 26-Aug-2024 Following a period of time where the priority was identifying, understanding and resolving a number of post Go-Live teething issues with Oracle Fusion, consideration is now required as to how financial information can be most effectively presented to budget holders within the resource constraints of licensing costs. We are only now at a stage where solutions can be explored between Finance and ICT colleagues. An extension to 31 March 2025 is requested in order to identify and consider viable and affordable options. |  | 85% | 1st extension granted to Oracle Fusion go live dated 31/3/2023 2nd extension granted to 31/3/24 3rd extension granted to 31/3/2025 at AGP 4 Sept 2024 |
| IA2021/40.15 Basis of internal recharges to be reviewed where based on historic pre-approved rates | 31-Mar-2025 | Tim Baulk | Tom Simpson | 26-Aug-2024 Work has stalled in this area while the resolution of Oracle Fusion teething issues took a necessary priority. With many of those issues now resolved, the question of internal charging can now take a higher priority as part of budget-setting considerations for the 2025/26 and 2026/27 budgets. An extension until 31 March 2025 is requested, which will align with the 2025/26 budget-setting process. |  | 35% | 1st extension granted to 31/12/2022 2nd extension granted to 30/3/2023 3rd Extension Granted to 31/3/2024 (AGP 6/9/2023) 4th extension granted to 31/3/2025 at AGP 4 Sept 2024 |

| IA2024/07 Participatory Budgeting 2023-24 | | | | | | | |
|--|-----------------|-------------------|--------------------|--|---|-----------------|-------------------------|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2024/07.01 Develop a strategic approach to Participatory Budgeting | 31-May-2025 | Kevin Anderson | Susan McCardie | 21-Jan-2025 The process to develop a strategic approach to participatory budgeting has begun and will reference the national PB Charter for Scotland. We are awaiting confirmation on whether we will be getting a post who will lead on this work however in the meantime, we will continue to develop the strategic framework. |  | 25% | |



| IA2024/08 Records Management | | | | | | | |
|------------------------------|-------------|----------------|---------------|--|---|----------|------------------|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2024/8/01 Review Schedule | 30-Apr-2025 | Catriona Caves | Deborah McVey | <p>21-Jan-2025 Record Retention Schedule progress is ongoing, as Information Governance work with services to update retention periods while supporting the migration of electronic records to M365 Sharepoint.</p> <p>This is approximately 25% completed – and this will continue to be an ongoing project over the next year while we also support the Transformation Project (M365)</p> <p>I would therefore request that this action's due date be revised, to allow us to update progress again in another 6 months.</p> |  | 25% | |

| IA2024/09 Social Media Accounts | | | | | | | |
|---|-------------|-------------------------------|---------------------------|--|---|----------|---|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2024/09.05 Social Media Access Controls | 31-May-2024 | Jane Bradley; Kevin Mullen | Gillian Farrell; Anne Yeo | <p>23-Dec-2024 As part of IA2025/25 follow-up review, extension granted to 31 Jan 2025.</p> <p>The Senior ICT Security Officer advised that it is anticipated that this guidance will be complete by 31 December 2024.</p> |  | 99% | 1 st Extension agreed to 31 Jan 2025 |
| IA2024/09.14 Responsibilities regarding personal use of Social Media by employees | 30-Nov-2025 | Mike Newall | Wendy Wesson | 23-Dec-2024 As part of 2025/25 follow-up extension granted to 31 Jan 2025 |  | 75% | 1 st Extension agreed to 31 Jan 2025 |

| IA2024/10 Waste Management Procedures | | | | | | | |
|--|-------------|----------------------------|---------------|--|---|----------|--|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2024/10/01 Develop written procedures/processes for all key business operations | 31-Mar-2025 | Fiona Ross | John Morrison | 14-Jan-2025 Meetings arranged with Gillian Boyce in January 2025 to finalise Process Maps. |  | 75% | |
| IA2024/10/02 Undertake periodic reconciliations between the customers on commercial route sheets to commercial customers spreadsheet | 31-Mar-2025 | Fiona Ross; NS Training | Paul Dougall | 14-Jan-2025 Commercial Waste Team are carrying out periodic reviews between commercial route sheets and customer spreadsheets. |  | 75% | 1st extension granted to 31 March 2025 |


| | | | | | | | |
|---|-------------|----------------------------|--------------|---|---|-----|--|
| IA2024/10/04 Implement a suitable stock control system | 31-Mar-2025 | Fiona Ross; NS Training | Paul Dougall | 14-Jan-2025 We have introduced and improved stock control for all waste sacks. Stock control for bins will not improve until new facility is constructed at Waste Transfer Station which will enable us to move all containers indoors. |  | 50% | 1st extension granted to 31 March 2025 |
| IA2024/10/05 Ensure booking system shows details of all advanced payments | 31-Mar-2025 | Fiona Ross; NS Training | Paul Dougall | 14-Jan-2025 Worked in partnerships with ICT to ensure system developments are improved. |  | 95% | 1st extension granted to 31 March 2025 |

IA2024/11 Housing Lets - Anti Fraud Review

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|--|-------------|-------------------|-------------------|--|---|----------|--|
| IA2024/11/01 Housing Services should take action to ensure that the policy is reviewed every two years | 31-Jan-2025 | Michael Alexander | Chris Carroll | <p>21-Jan-2025 Lead Officers from both Housing Policy & Strategy and Housing Operations have been identified to review each of the sections of the existing policy document. The Officer group is next scheduled to meet on Wednesday 22 January 2025 to agree the workplan for the policy review. It is anticipated that the review process will take around 3 months to prepare proposals, and thereafter any necessary consultation with tenants will be undertaken. It will then be determined if any proposed changes require formal council approval.</p> <p>To allow all processes to be completed and time for any necessary panel/council approvals for proposed changes to policies, it is requested that the due date is extended to 31 October 2025.</p> |  | 40% | 1 st Extension agreed to 31 October 2025 |
| IA2024/11/06 Housing Services should consider incorporating a section into the policy document in relation to prevention/detection of fraudulent activities or attempted fraud when applying for Council houses. | 31-Jan-2025 | Kenny Dalrymple | Michael Alexander | <p>21-Jan-2025 As part of the policy review work underway, a section will be incorporated into the policy document in relation to prevention/detection of fraudulent activities or attempted fraud when applying for Council houses. Discussions are underway with Revenues and Benefits, and consideration will be given to strengthening existing anti-fraud measures taking account of established good practice and any data sharing restrictions.</p> <p>At the present time, existing safeguards and statements are in place on the housing application, to make applicants aware that the Council has a duty to manage public funds, and</p> |  | 40% | 1 st Extension granted to 31 October 2025 |




| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | <p>to prevent and detect fraud. It also advises applicants how their personal information will be used by the Council, and that where appropriate, relevant information will be shared with other agencies. Furthermore, the declaration included on the housing application form clearly states that If the Council gives an applicant a tenancy based on false or misleading information, the Council may take legal action to get the property back.</p> <p>To allow all processes to be completed, any required tenant consultation and time for any necessary panel/council approvals for proposed changes to policies, it is requested that the due date is extended to 31 October 2025.</p> | | | |
|--|--|--|--|--|--|--|--|

IA2024/20 School Self-Assessment Checklist results 2023/24

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|---|-------------|-------------------|----------------|---|---|----------|---|
| IA2024/20.01 Governance -Training should be provided as highlighted within the Self-Assessment toolkit responses to increase awareness within the Head Teacher/ EYC Manager role of key Council Governance Frameworks and mandatory training. | 31-Jan-2025 | Lyndsay McRoberts | Gavin Cockburn | 20-Jan-2025 Education Quality Improvement Managers require more time to establish an HT induction & training programme, It is anticipated this will be ready for the new school session commencing August 2025. |  | 60% | 1 st Extension granted to 30 August 2025 |

IA2025/23 Property Maintenance Stores Yearend Balance

| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
|-------------------------------------|-------------|-----------------|----------------|---|---|----------|------------------|
| IA2025/23.02 Year End Stock Reports | 31-Mar-2025 | Kenny Dalrymple | William Andrew | 30-Dec-2024 We have continued to carry out monthly stock checks and close stores to carry this out, there has not been any concerns with stock levels to date, this will continue to end of year on 31/03/2024 with 3 more monthly checks already in the diaries to complete. |  | 75% | |

| IA2025/35/05 Taxi and Private Hire Vehicle Licence checks | | | | | | | |
|---|-------------|--------------|------------------|-------------|---|----------|------------------|
| Action | Due Date | Managed By | Assigned To | Latest Note | Status | Progress | Agreed Revisions |
| IA2025/35/05.01 Procedures and sample checking | 31-Mar-2025 | Karen Briggs | Laura McChristie | |  | 0% | |
| IA2025/35/05.02 Police checks | 31-Mar-2025 | Karen Briggs | Laura McChristie | |  | 0% | |
| IA2025/35/05.03 Return of old plates | 31-Mar-2025 | Karen Briggs | Laura McChristie | |  | 0% | |

PSIAS External Quality Assessment – Action Plan

| No. | Recommendation | Management Response | Responsible Officer / Agreed Completion Date | Current Status |
|-----|---|---|---|---|
| 1 | <p>The Chief Audit Executive has recognised the need to introduce client and other surveys to enhance the quality assurance and improvement framework. The peer review has identified that there is scope to consider additional key performance indicators to align to balanced scorecard reporting of performance promulgated by the Institute of Internal Auditors.</p> <p>Specifically, the annual internal audit report should be updated to include all KPIs and additional key performance indicators in relation to compliance with internal service standards e.g. timescales for issue of draft and final reports, number of audits completed on time and within budget as these can be helpful measures to assess the efficiency and effectiveness of internal audit as well as identifying any training needs, particularly for new members of staff.</p> | <p>Recommendation Accepted</p> <p>Additional KPIs in relation to the delivery of the overall Internal Audit Service will be developed. Performance of members of the team and identification of training needs will continue to be monitored by the Chief Internal Auditor.</p> | Chief Internal Auditor – 30 June 2024 | Fully Implemented |
| 2 | <p>The Chief Audit Executive has recognised the need to introduce a formal assurance mapping process to enhance the preparation of the risk-based annual audit plan.</p> <p>The covering report in relation to the annual audit plan should also be updated to include current risk factors influencing the proposed audit coverage for the year ahead.</p> | <p>Recommendation Accepted</p> <p>An assurance mapping process has been introduced and was used as part of the 2024/25 Planning Process.</p> <p>The covering report in relation to the annual audit plan will be updated to include the risk factors influencing the proposed audit coverage for the year ahead going forward from the 2025/26 audit plan.</p> | <p>Complete</p> <p>Chief Internal Auditor – 31 March 2025</p> | <p>Fully Implemented</p> <p>Outstanding - Audit Planning Process Started January 2025, draft report to be submitted to AGP for Approval 26 March 2025</p> |
| 3 | The Chief Audit Executive plans to update the risk and control analysis (RACA) process for minor changes identified. | <p>Recommendation Accepted</p> <p>Common risk areas will be added to the RACA template. The</p> | Chief Internal Auditor – 1 April 2024 | Fully Implemented |

| No. | Recommendation | Management Response | Responsible Officer / Agreed Completion Date | Current Status |
|-----|---|---|--|--------------------------|
| | The RACA should also be updated to include other standard risk areas such as management information, quality and effectiveness, systems and procedural documentation, business continuity planning arrangements, data protection arrangements and IT logical access controls which are common risk areas. | updated template will be used going forward from 2024/25. | | |
| 4 | The RACA process should be updated firstly to include an initial risk assessment which would demonstrate audit scope is focussed on areas of higher risk and secondly, to provide no overall conclusion which would then support the overall opinion for the audit. | <p>Recommendation Accepted</p> <p>The RACA template will be updated to include an initial risk assessment and an overall conclusion. A column will be added to rank the risks recorded in the RACA and allow the auditor to ensure the scope is focussed on high risk areas. An overall conclusions section will also be added to the template which will support the audit opinion.</p> <p>The updated template will used going forward from 2024/25.</p> | Chief Internal Auditor – 1 April 2024 | Fully Implemented |
| 5 | Summary of report findings should be included in internal audit progress reports to provide context to the audit report opinions being reported to the Audit & Governance Panel. | <p>Recommendation Accepted</p> <p>Progress reports will be updated to include a brief summary of audit findings and conclusions which led to the overall audit opinion for the audit assignment.</p> | Chief Internal Auditor – from September 2024 Progress report | Fully implemented |
| 6 | Although the results of follow up actions are included in the internal audit progress reports, the annual report should be updated to include the results of follow up processes to support the overall audit conclusion. For example, number of recommendations made, agreed, implemented, overdue, not due at 31 March. | <p>Recommendation Accepted</p> <p>The annual report for 2023/24 and going forward will include a summary of the progress of the implementation of audit actions. This will be split between formal follow up of actions, through audit assignments, and informal follow up using information recorded by services in Ideagen.</p> | Chief Internal Auditor – 30 June 2024 | Fully Implemented |

| No. | Recommendation | Management Response | Responsible Officer / Agreed Completion Date | Current Status |
|-----|---|---|--|---------------------------------|
| 7 | <p>The regular progress reports to Audit & Governance Panel are updated to provide information on those recommendations where the risk has been accepted, particularly where the recommendations are high or medium risk and highlight to the Panel any concerns.</p> <p>The annual internal audit report should be updated to highlight any concerns regarding management's acceptance of risk which have previously been reported to the Panel.</p> | <p>Recommendation Accepted The annual report for 2023/24 and going forward will note where the risk has been accepted by service managers.</p> | <p>Chief Internal Auditor – 30 June 2024</p> | <p>Fully Implemented</p> |

| | |
|-------------|--|
| Critical | |
| Significant | |
| Routine | |