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south
AYRSHIRE
C O U N C I L
Comhairle Siorrachd Àir a Deas

15 February 2023

To: Councillors Henderson (Chair), Bell, Cullen, Kilpatrick, McGinley, Ramsay, Scott and Weir.

All other Elected Members for information only

Dear Councillors

AUDIT AND GOVERNANCE PANEL

You are requested to participate in the above Panel to be held **on Wednesday, 22 February 2023 at 10.00 a.m.** for the purpose of considering the undernoted business.

This meeting will be held on a hybrid basis for Elected Members, will be live-streamed and available to view at https://south-ayrshire.public-i.tv/

Yours sincerely

CATRIONA CAVES
Head of Legal and Regulatory Services

B U S I N E S S

1. Declarations of Interest.

2. Call-ins from Cabinet.

3. Minutes of previous meeting of 25 January 2023 (copy herewith).

4. Action Log and Work Programme (copy herewith).

Internal Audit Reports

5. Internal Audit - Progress Report (i) Progress of Annual Internal Audit Plan 2022/23 (ii) Implementation of Internal Audit Action Plans (iii) Quality Assurance and Improvement Programme Update – Submit report by Chief Internal Auditor (copy herewith).

6. Museums Store Control Internal Audit Report - Submit report by Director of Strategic Change and Communities (copy herewith).

Other Governance Report.

7.   Scrutiny of Improvements Proposed by the Equality and Diversity Forum - Submit report by Director of Strategic Change and Communities (copy herewith).

For more information on any of the items on this agenda, please telephone Andrew Gibson, Committee Services on 01292 612436, Wellington Square, Ayr or
e-mail: committeeservices@south-ayrshire.gov.uk
www.south-ayrshire.gov.uk

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AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 25 January 2023 at 10.00 a.m.

Present in
County Hall: Councillors Peter Henderson (Chair); and George Weir.

Present
Remotely: Councillors Chris Cullen, Mary Kilpatrick, Brian McGinley and
                  Cameron Ramsay.

Apologies: Councillors Kenneth Bell and Gavin Scott.

Attending in
County Hall: E. Howat, Chief Executive; T. Baulk, Head of Finance, ICT and
                  Procurement; W. Carlaw, Service Lead – Democratic Governance;
                  A. Gibson, Committee Services Officer; and C. McCallum, Committee
                  Services Assistant.

Attending
Remotely: C. McGhee, Chief Internal Auditor; and A. Kerr, Audit Scotland.

Opening Remarks.

The Chair

(1)   welcomed everyone to the meeting; and

(2)   outlined the procedures for conducting this meeting and advised that this meeting
       would be broadcast live.

1.   Sederunt and Declarations of Interest.

The Chair called the Sederunt for the meeting and having called the roll, confirmed that
there were no declarations of interest by Members in terms of Council Standing Order
No. 17 and the Councillors' Code of Conduct.

2.   Call-ins from Cabinet.

The Panel noted that there were no call-ins from Cabinet of 17 January 2023.

3. **Minutes of Previous Meeting.**

The Minutes of the meeting of 7 December 2022 (issued) were submitted and approved.

The Chair referred to a previous call-in relating to the proposal to deliver an Airshow in September 2023, 2024, 2025, 2026 and 2027, which had been considered at the Audit and Governance Panel and then referred to Cabinet and ultimately to Council for determination at its meeting on 15 December 2022, when it had been agreed to confirm the decision taken at the meeting of the Cabinet on 1 November 2022.

4. **Action Log and Work Programme.**

There was submitted an update of the Action Log and Work Programme for this Panel (issued).

The Head of Finance, ICT and Procurement provided the Panel with an update of the status of the Action Log and Work Programme outlining that there were no outstanding actions at present.

Following a question from a Member, it was noted that the Work Programme would be updated to indicate when the Strategic Risk Report would next be considered at this Panel.

The Panel

Decided: to note the current status of the Action Log and Work Programme.

5. **External Audit Reports – Progress to 31 December 2022.**

There was submitted a report (issued) of 13 January 2023 by the Head of Finance, ICT and Procurement providing an update on the progress that the Council was making in relation to external audit improvement actions.

The Head of Finance, ICT and Procurement drew to the attention of the Panel, a typographical error in the first outstanding action in Appendix 1 where the word "documentation" should be replaced with "document".

Having scrutinised the progress against the Council's external audit improvement actions, as presented in the report, the Panel

Decided:

(1) to note the contents of the report; and

(2) to agree that, in relation to the second outstanding action regarding the UEL Policy, it would be requested that the due date of 31 March 2023 be amended to 30 September 2023.

The meeting ended at 10.13 a.m.

Audit and Governance Panel

Action Log

No	Date of Meeting	Issue	Actions	Assigned/ Re-assigned to	Update	Completed
			NO OUTSTANDING ACTIONS			

Audit and Governance Panel

Work Programme 2023

No	Issue	Actions	Assigned To	Due Date To Panel	Latest update
1.	**Internal Audit - Progress Report (i) Progress of Annual Internal Audit Plan 2022/23 (ii) Implementation of Internal Audit Action Plans (iii) Quarterly Assurance and Improvement Programme**	Report to Panel	Chief Internal Auditor	Quarterly reports throughout the year (Feb, May, Sept, Nov)	Report to this Panel
2.	**External Audit Progress Reports**	Report to Panel	Head of Finance, ICT and Procurement	Regular reports throughout the year	
3.	**Corporate Fraud Team Activity Report**	Report to Panel	Chief Internal Auditor	Six monthly (May and Dec)	
4.	**Strategic Risk Report**	Report to Panel	Head of Legal and Regulatory Services	Six monthly – next report is due in March 2023	
5.	**Best Value Assurance Report - Quarterly Updates on Progress against the Action Plan**	Report to Panel	Assistant Director - Strategic Change	Quarterly reports throughout the year	
6.	**Museums – Stores Control**	Report to Panel	Director of Strategic Change and Communities	Deferred from 7 December 2022	Report to this Panel
7.	**Equalities**	Report to Panel	Director of Strategic Change and Communities	Deferred from 25 January 2023	Reports to this Panel

Audit and Governance Panel

No	Issue	Actions	Assigned To	Due Date To Panel	Latest update
8.	**Proposed Internal Audit Plan 2023/24 (including Annual Review of Internal Audit Charter**	Report to Panel	Chief Internal Auditor	22 March 2023	
9.	**External Audit – Annual Audit Plan 2022/23**	Report to Panel	Head of Finance, ICT and Procurement	22 March 2023	

South Ayrshire Council

**Report by Chief Internal Auditor
to Audit and Governance Panel
of 22 February 2023**

Subject: Internal Audit – Progress Report

   (i)   Progress of Annual Internal Audit Plan 2022/23

   (ii)   Implementation of Internal Audit Action Plans

   (iii)   Quality Assurance and Improvement Programme Update

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1. **Purpose**

1.1   The purpose of this report is to advise Members of progress of the 2022/23 internal audit plan, directorate's progress against implementation of internal audit action plans and the status of the current Quality Assurance and Improvement Programme. The report also seeks approval for a revision to the 2022/23 Internal Audit Plan.

2. **Recommendation**

2.1   **It is recommended that the Panel:**

   2.1.1   considers the content of this report; and

   2.1.2   approves the proposed revisions to the 2022/23 Internal Audit Plan as outlined in paragraphs 4.3.2 and 4.3.3 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 9 November 2022 and included progress for the second quarter of 2022/23 to 30 September 2022.

3.2   This report provides an update on the progress of the 2022/23 Plan to 31 December 2022 and the progress of implementation of Internal Audit actions to 18 January 2023.

3.3   The audit plan is flexible, and the Chief Internal Auditor is required to continually reassess and amend the audit plan where changes are taking place around emerging risks and the changing environment in which audit work is carried out. The Public Sector Internal Audit Standards (PSIAS) require that changes to the plan are communicated to the Panel for review and approval. The proposed changes

are out lined in section 4.3 of this report.

3.4   PSIAS also requires the Chief Internal Auditor to maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and report the results of this to the Panel. The status of the 2022/23 QAIP is included at section 4.5 of this report.

4.   Proposals

4.1   *Progress of Internal Audit Plan 2022/23*

4.1.1   A summary of all 2022/23 assignments can be found in Appendix 1. Five final reports have been issued since the previous update report in November 2022. Two reports, 2022-20 and 2022-31 from the 2021/22 Internal Audit Plan and three from the 2022/23 Internal Audit Plan. All 2021/22 Internal Audit Assignments have now been completed. A further draft report (Social Work Locations – Internal Controls Self Assessment Toolkit) has also been issued and is currently being cleared with service management:

Ref	Assignment	Assurance	No of Actions
2022-20	Carefirst	Reasonable	2
2022-31	Museums - Stores	Limited	7
2023-18	Scottish Welfare Fund – Follow Up	Substantial	0
2023-19	Ayrshire Growth Deal – Follow Up	Substantial	0
2023-28-04	Golf Clubhouse Cash Handling Controls	Limited	23 (14 High risk, 9 medium risk)

4.2   *Performance Indicators 2022/23*

4.2.1   Three performance indicators are included in the plan for 2022/23:

- Productivity/utilisation (para 4.2.2);
- Percentage of reviews completed in audit plan (para 4.2.4); and
- Number of ad-hoc requests and investigations (para 4.2.5).

4.2.2   As at 31 December 2022, direct audit time for 2022/23 was as follows:

	Target %	2022/23	2021/22	2020/21
Direct	**82%**	77.7%	80.0%	76.9%
Indirect	**12%**	12.7%	13.5%	18.0%
Management	**6%**	9.6%	6.5%	5.1%
	100%	**100%**	**100%**	**100%**

4.2.3   The proportion of time allocated to management during the period is higher due than in previous years to the time spent recruiting and supporting new members of staff and updating Internal Audit procedures.

4.2.4   The internal audit plan for 2022/23, approved by the Panel on 22 June 2022, includes 27 deliverable assignments for South Ayrshire Council. The full plan including the status of each assignment is at Appendix 1. A summary of the 2022/23 plan completion for SAC deliverable assignments as at 30 September 2022 is included in the table below:

Status	No. of Deliverables	Percentage
Complete	2	7%
Work in progress	13	48%
Not started	12	44%
Total	**27**	**100%**

4.2.5   Time allocations which fall within the 'Other' category in the plan include allocations for contingency, ad-hoc requests for advice and guidance and investigations.

- Investigations – there have been six complaints received in the period to 31 December 2022. One investigation was concluded by Internal Audit and the complaint was not substantiated, one was concluded by the Corporate Fraud Team and was passed to the relevant Service for information and consideration of further action. Four investigations are being completed by the relevant service with input from Internal Audit where required. A controls report (2023-28-04, Golf Clubhouse Cash Handling Controls) including recommended improvement actions was issued for one area.

- Advice and guidance is provided throughout the year on an ad-hoc basis as required. Advice provided in the period to 31 December 2022 included advice in relation; service users' cash, the Council's Travel Policy, Social Work facility Supper Club, the Household Boost Fund, and Early Years Funded Provider Payments.

- Contingency – time has been allocated from contingency to review the arrangements for awarding grants through the Ayrshire Rural and Island Ambition Fund (ARIA). Additional time will be allocated to ARIA in March 2023 to sample check grants awarded through this fund. Time has also been allocated to review the proposed changes to the Council's Ambition Programme administered by Economic Development and to the audit of the Network Support Grant.

4.3   *Review of Annual Internal Audit Plan*

4.3.1   Management information is retained for all assignments which tracks progress of the assignment from the terms of reference at the outset through to the issue of the draft report, and ultimately to the issue of the final report. This management information is used to review progress of

the assignment against the budgeted audit days in the plan, assign work within the team and track overall completion of the plan.

4.3.2 There have been no new areas of risk identified since approval of the plan and it is anticipated that, subject to no large scale investigations being required, any unforeseen areas that require input from Internal Audit can be met from time already allocated within the annual plan. However, as a result of the delay in implementation of the Oracle Fusion project, it has been necessary to extend the implementation date of Internal Audit actions in relation to the Main Accounting System beyond 31 March 2023. It will therefore not be possible to compete the Follow Up assignment in this area within the current plan. It is therefore proposed that this assignment be deferred for inclusion in the 2023/24 Internal Audit Plan.

4.3.3 In addition, the 2022/23 Internal Audit Plan included an assignment to follow up the 2021/22 Museum Stores Audit which had not be concluded at the time of preparing the 2022/23 Internal Audit Plan. However given the nature of the actions included in the audit report, which included the recruitment of the graduate intern to support updating the Accession Register, the implementation date for some actions is out with 2022/23. We are there therefore proposing that this assignment is also deferred for inclusion in the 2023/24 Internal Audit Plan.

4.3.4 It is proposed that the five days originally allocated to these two assignments are added to the Contingency balance to be used for unplanned work where required.

4.4 *Implementation of Internal Audit Action Plans*

4.4.1 Nine follow up assignments are included in the 2022/23 internal audit plan. Reports have been issued for two follow up assignments and it is proposed that two are deferred until 2022/23. The remaining assignments will be programmed into the Internal Audit work plan in line with agreed action implementation dates.

4.4.2 The follow up of all other internal audit actions is undertaken through review of Pentana, where all recommendations are uploaded for management action. Quarterly alerts are issued from Pentana to action owners requesting action status to be updated.

4.4.3 There are currently no overdue actions and 19 actions due for completion in the next six months. Full details of these action points are included in Appendix 2.

4.4.4 An extension to the due date has been requested for one action. This is to allow a new till system to be fully implemented.

4.4.5 At the AGP of 7 September 2022 Members requested that, where more than two extension to due dates have been requested, a representative from the service should attend the AGP and provide an explanation for the request. There has been no such request made during this reporting period.

4.5/

4.5   *Quality Assurance and Improvement Programme (Compliance with PSIAS)*

4.5.1   A quality assurance and improvement programme (QAIP) designed to enable an evaluation of the internal audit activity's conformance with PSIAS is in place with Internal Audit. The QAIP also assesses the efficiency and effectiveness of the service and encourages and identifies opportunities for improvement.

4.5.2   The QAIP includes both internal and external assessments. External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The previous external assessment was undertaken in 2017/18 by the Chief Internal Auditor of East Renfrewshire Council. The next external review is scheduled for this year and is being undertaken by the Chief Internal Auditor of Inverclyde Council and is currently ongoing.

4.5.3   While monitoring of the service is undertaken on an ongoing basis, in line with the performance indicators at 4.2 above and improvements made where required, a formal periodic self-assessment is also required. This is carried out annually by a member of internal audit. The internal assessment has been completed and the resulting action plan is being progressed, the results of both the internal and external assessments will be included within the quarterly update report to Panel once both have 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 recommendation. A recommendation to consider whether the Directorate risk register requires to be updated to reflect issues raised within the report is also included in the report. 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/

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 equality 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 Commitment 1 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness.

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   **Proposed Internal Audit Plan 2022-23**

                          Public Sector Internal Audit Standard

Person to Contact   **Cecilia McGhee, Chief Internal Auditor**
                          County Buildings, Wellington Square, Ayr, KA7 1DR
                          Phone 01292 612432
                          E-mail Cecilia.McGhee2@south-ayrshire.gov.uk

Date: 8 February 2023

PROGRESS AGAINST INTERNAL AUDIT PLAN 2022/23

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Progress
Key Corporate Systems						
1	Main Accounting	Anti-Fraud Review - NDR Relief Review (Joint review between Internal Audit and Corporate Fraud)	4.4	4	15	Not started
2	HR and Payroll	Conflict of Interests - Review of arrangements in place to ensure conflict of interests are declared. (consider using NFI report for sample checking).	1.2	3/10	15	Work In Progress
Governance/Best Value						
3	Following the Public Pound	Ayrshire Growth Deal Testing of internal governance arrangements	4.1	1	20	Work In Progress
4	Contract Audit	Review of arrangements in place around the use of HubSW	5.2	9	20	Not started
5	Transformational Change	Follow up of the 2021/22 Change Management assignment - review of progress of the South Ayrshire Way Change Programme specifically in relation to transformational change projects and COVID recovery.	1/2.5/4.2	1	20	Not started
6	National Fraud Initiative	Commencement of 2022/23 Data Matching exercise	-	4	10	Work In Progress
ICT Auditing						
7	System Access Control	Review process and controls over granting and removing access to Council System and Data.	6.2	11	30	Testing Completed/ Report Drafted
Directorates						
8	Place	Void Repairs - Procedural Review	1.3/5.2	12	25	Work in Progress
9	H&SCP	Fostering & Adoption Payments	3.2	5	15	Work In Progress

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Progress
10	People	Education Maintenance Allowance (Data Match)	2.3	5	5	Work in Progress
11	H&SCP	Review of progress against implementation of Care Inspectorate/Scottish Government Improvement Plans	3	5	15	Not started
12	Place	Review of Climate Change Public Sector Report (CCPSR) (Sample Check return to confirm supporting documentation available to support the contents)	6.1	1/3	20	Work In Progress
13	Finance, Economic Dev, Regulatory	Review of COVID-19 business grants	4.4	4/9	10	Work In Progress
Regularity						
14	Schools	Internal Control Self-Assessment Toolkit - Initial Rollout and Management of the Annual Process	2	4	6	Work In Progress
15	Social Work Locations	Internal Control Self-Assessment Toolkit - Management of the Annual Process	3	4	5	Draft Report Issued
16	Continuous auditing	Development of Continuous Auditing to other key risk areas including procurement and payroll	1.3	4	20	Work In Progress
Follow Up Reviews						
17	Main accounting	Follow up of 2020/21 Findings	1	9	3	Defer
18	Benefits	Benefits - Scottish Welfare Fund	1.4	9	2	Draft Report Issued
19	Following the Public Pound	Ayrshire Growth Deal	4.1	9	4	Draft Report Issued
20	ICT Auditing	PCI DSS	6.2	11	3	Not started
21	Contract Audit	Capital contract	5.2	9	4	Not started
22	Directorate and other Systems	Controls around Hall letting Procedure	2.4/6.2	4	2	Not started
23	Directorate and other Systems	Controls around fuel systems	6.1	4	4	Not started

No	Audit Area	Objectives	Link to Council Plan	Link To Risk Register	Estimated Days	Progress
24	Directorate and other Systems	Carefirst	3	4	2	Not started
25	Regularity	Museums Stores	5.4	4	2	Defer
Other Entities						
26	AVJB	AVJB - Core System Review (Migration of CT Data) (Estimated days includes Internal Audit support to the AVJB)	-	-	25	Work In progress
27	IJB	Performance Monitoring Arrangements Follow Up of Risk Management Arrangements (Estimated days includes Internal Audit support to the IJB)	-	-	25	Not started
Other						
28	Investigations	Allowance for investigations of irregularities.	-	4	20	Ongoing
29	Advice and Guidance	Client requests, advice and consultancy - including participation on working groups	-	-	15	Ongoing
30	Contingency	Contingency budget for unplanned commitments arising during the year	-	-	30	Ongoing
31	Closure of prior year assignments	Allowance of time for the closure of prior year audit work into 2021/22	-	-	50	Completed
32	Management and Audit development	Internal Audit planning, annual reporting, and quarterly reporting	-	-	35	Ongoing
33	EQA2	South Ayrshire Council independent review of Renfrewshire Council's compliance with PSIAS	-	-	10	Work In Progress
34	QAIP	Annual self-assessment of compliance with PSIAS	-	-	10	Self-Assessment Completed
TOTAL					**497**	

Actions Due within 6 months (As at 17 January 2023)

IA2023/29/04 Golf Clubhouse Cash Handling Controls							
Action	**Due Date**	**Managed By**	**Assigned To**	**Latest Note**	**Status**	**Progress**	**Agreed Revisions**
IA2023/28/04.13 Till Operation	~~31-Dec-2022~~ 28 February 2023	Laura Kerr	Bruce Harris	12-Jan-2023 will be in place by mid-February with new epos system	🛑	80%	1 Extension Granted to 28 February
IA2023/28/04.07 VOID reporting	31-Jan-2023	Laura Kerr	Bruce Harris		▶	80%	
IA2023/28/04.19 Sales records	30-Apr-2023	Laura Kerr	Bruce Harris		▶	50%	

IA2017/09 Museums and Galleries - Art Collection							
Action	**Due Date**	**Managed By**	**Assigned To**	**Latest Note**	**Status**	**Progress**	**Agreed Revisions**
IA2017/09.02.EDL Responsibility for artefacts out with Museum collection should be established and recorded.	30-Jun-2023	Laura Kerr	Laura Kerr	27-Sep-2022 Extension to 30/6/23 granted at AGP 7/9/22 to allow recruitment of Intern and implementation of the Service Review	▶	80%	1st Extension granted to 31/3/2021 2nd Extension granted to 30/6/2022 3rd Extension granted to 30/6/2023
IA2017/09.03.EDL The Museums Inventory should be updated on a continuous basis and shared with Asset Management.	30-Jun-2023	Laura Kerr	Laura Kerr	27-Sep-2022 Extension to 30/6/23 granted at AGP 7/9/22 to allow recruitment of Intern and implementation of the Service Review	▶	90%	1st extension - 31/3/2021 2nd extension granted to 30/06/2022

| | | | | | | | 3rd extension granted 30/6/2023 |

IA2019/27 Property Leases

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2019/27/01 Review of leased property portfolio to ensure that agreements and supporting documents are available.	31-Mar-2023	Mike Newall	Tom Burns	27-Sep-2022 Extension to 31/3//23 granted at AGP 7/9/22 to allow lease information to be gathered - exercise delayed due to staff being unable to access offices during Covid working restrictions	▶	75%	1st extension - 31/3/2021 2nd extension - 31/3/2022 3rd extension 31/3/2023

IA2020/45 Payroll Starters & Leavers

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2020/45/01 Procedures for transfers	31-Mar-2023	Eileen Howat	Wendy Wesson	27-Sep-2022 1st Extension granted - 30/6/22 2nd extension granted to Oracle Fusion Go live date expected to be 31/03/2023	▶	90%	1st extension granted 30/06/2022 2nd extension grant to end of oracle fusion project - 31/03/2023
IA2020/45/03 Recovery of assets	31-Mar-2023	Eileen Howat	Wendy Wesson	27-Sep-2022 1st Extension granted - 30/6/22 2nd extension granted to Oracle Fusion Go live date expected to be 31/03/2023	▶	90%	1st Extension granted - 30/6/22 2nd extension granted to Oracle Fusion Go live date expected to be 31/03/2023

IA2021/40 Main Accounting System Review

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2021/40.02 Review to be conducted of old, unused account codes and cost centres surplus to requirements to streamline budget monitoring.	31-Mar-2023	Tim Baulk	Tom Simpson	05-Oct-2022 Review complete and several hundred codes identified for removal. This exercise will take place alongside the timeframe for Oracle Fusion Go-Live.	▶	95%	1st extension granted to 31/12/2022 2nd extension granted to 31/03/2023 (AGP 9/11/22)
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-2023	Tim Baulk	Tom Simpson	05-Oct-2022 New reports have been developed in Oracle Fusion to provide a comprehensive range of information to budget holders. These reports are currently being tested and will be signed off and introduced in line with Go-Live timescales.	▶	85%	1st extension granted to Oracle Fusion Go Live date 31/3/23
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-2023	Tim Baulk	Tom Simpson	05-Oct-2022 Although reasonable progress has already been made across the organisation, the requirement for officer training on budget monitoring should be realigned with the training programme for Oracle Fusion. The provision of new reports and additional, improved information will require Corporate Accounting to train budget holders accordingly in order that they understand the information provided and what it means for budgetary control. This action will likely require an extension in line with Oracle Fusion Go-Live.	▶	50%	1st extension granted to Oracle Fusion Go live date 31/3/23 (AGP 9/11/22)
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-2023	Tim Baulk	Tom Simpson	05-Oct-2022 Similar to action ref IA2021/40./06. Although it was initially considered that budget holders may have access to the live system, prohibitive licensing costs rendered that unaffordable. However, 'dashboard' and 'infolet' style information have been developed that will enhance the provision of information that	▶	80%	1st extension granted to Oracle Fusion go live dated 31/3/2023 (AGP 9/11/22)

				can be rolled out to "non-professional" (non-Finance) users. Capability to drill-down through budget monitoring reports has also been developed, which we expect to be able to share with budget holders in some form. These reports are about to enter the testing stage.			
IA2021/40.15 Basis of internal recharges to be reviewed where based on historic pre-approved rates	30-Jun-2023	Tim Baulk	Tom Simpson	05-Oct-2022 Progress in this area has been hampered by both vacancies and competing priorities across the service, including Annual Accounts, budget development and Oracle Fusion. Some progress has been made and work will continue towards the development of the 2023/24 budget but this work will require to continue into the following financial year before it can be concluded. An extension will be required.	▶	25%	1st extension granted to 31/12/2022 2nd extension granted to 30/3/2023

IA2021/47 ICT Application Controls - Cash Receipting System

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2021/47.08 Application Access control standard to be created and communicated to all SAC application administrators	30-Apr-2023	Stewart McCall	Anne Yeo	09-Jan-2023 Activities will be refocused in January 2023 to ensure completion by approved completion date.	▶	70%	1st extension granted to 30 April 2023
IA2021/47.12 Suppliers of ICT related goods to be required to demonstrate information security posture. Contract award letters to confirm expectations re SAC's requirements and policies for remote access as appropriate.	31-Mar-2023	Stewart McCall	David Alexander; Anne Yeo	09-Jan-2023 A project plan has created a series of action items that will ensure completion of this task by the authorised extension.	▶	65%	1st extension granted to 31/03/2023

IA2022/08 Payment Card Industry Data Security Standard Compliance Management

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/08.02 Corporate Guide and Local Procedures Review and Update	28-Feb-2023	Stewart McCall	Anne Yeo	09-Jan-2023 The Corporate Framework is due to be discussed at the next meeting and will be prepared for final review based on the outcome of discussions.	▶	95%	First extension granted to 28 February 2023
IA2022/08.05 Review Arrangements and Compliance of Third Parties	31-Mar-2023	Tim Baulk	Stewart McCall	23-Nov-2022 Request for extension from Anne Yeo granted (Update from AY "In January, our focus will intensify on achieving compliance of third parties and contracts management, by including Procurement more actively in the PCI DSS Champions network activities. It would be beneficial to have an extension on this activity until the end of April if possible".)	▶	30%	1st extension granted to 31 March 2023

IA2022/18 Fuel Management

Action	Due Date	Managed By	Assigned To	Latest Note	Status	Progress	Agreed Revisions
IA2022/18.02 Review of allocation of fuel keys and cards	28-Feb-2023	Mike Newall	Kenny Dalrymple	17-Jan-2023 The initial investigation identified that a significant cleansing exercise was required in relation to the fob. Where the initial issue was in relation to the red fobs, which identify the employee, officers also identified that there was a significant number of black fobs in circulation which is well in excess of the total number of vehicles we have on the fleet and on a hired basis. The black fobs are linked to the registration of the vehicle and cannot be used on another vehicle. Officers need to remove the excess fobs from circulation which will require an audit of all vehicles and usage. Once complete officers will concentrate on the red fobs to identify all users. This will ultimately result in a new	▶	70%	1st extension granted to 28 February 2023 (AGP 9/11/22)

				process to ensure that this situation is managed going forward. Although officers are working towards the 28 February deadline this will be dependent on services providing information. The service has had a poor response to date, therefore it is anticipated that this action will slip into March 2023.			
IA2022/18.07 Review of Procedures	31-Jan-2023	Mike Newall	Kenny Dalrymple	04-Oct-2022 This action relates to all the outcomes of the recent audit and on each component being completed. Extension to 31 January granted	▶	20%	1st extension granted to 31/1/23 to allow other actions to be implemented (AGP 9/11/22)

South Ayrshire Council

**Report by Director of Strategic Change and Communities
to Audit and Governance Panel
of 22 February 2023**

Subject: Museums Store Control Internal Audit Report

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1.   Purpose

1.1   The purpose of this report is to advise Members of internal audit's findings of the audit of the museums store control and outline the proposed course of action.

2.   Recommendation

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

3.   Background

3.1   This audit assignment was included in the Internal Audit Plan for 2021/22. The aim of the audit was to obtain assurances that there are adequate controls in place over recording, valuing and safeguarding museum collections held in store.

3.2   The Council has two main museums: Rozelle House Museum and Galleries and the McKechnie Institute and a new archive store in Ayr. The Council's asset register includes 1,699 objects with a total valuation of £6.175m as at 31 March 2022.

3.3   The collection was moved to the new store in August 2021. This has allowed for most of the fine art and museum objects not on display in a museum to be housed in one location for the first time. However, the new store does not have the capacity to house all of the museum collections and so the Tam o' Shanter (small objects only), geological, paleontological, and archaeological collections were returned to Store One at Rozelle House.

3.4   There has been a backlog in accessioning items acquired since 2001 and staffing capacity has limited the ability to complete this backlog. A recent service review has addressed capacity issues by reconfiguring remits to allow an officer to focus on this work. Covid restrictions and facilitating the collection move have also impacted on progress.

3.5   The audit concentrated on the arrangements in place for the items held in Ayrshire Archive Store and have included references to items held in other locations only where relevant to the assignment.

3.6   The audit gave rise to seven recommendations; five high risk, two medium risk, and one low risk, which management have agreed to implement.

4.   Proposals

4.1   Details on the audit recommendations are shown in the Action Plan in Appendix 1.

4.2   The main recommendations relate to ensuring museum records are updated to reflect all items held, and that items are properly object marked and values recorded.

4.3   The agreed actions to address the recommendations include:

4.3.1   ***Complete the reconciliation of all existing collection records to SACmusdb where possible to allow the Accession Register to be updated*** - We are dealing with a backlog that was inherited from previous staff. We have increased capacity through a service review to support this work. All high value items detailed within our insurance schedule are registered and locations are logged. We are on track to complete the action by the agreed due date of 31 October 2023.

4.3.2   ***Ensure all items have object marking and are properly recorded in the museum database and in the accession records*** - When marking objects, the marking needs to be permanent but also fully reversible therefore the marks are either sown in or marked on using a resin and it can take a day to mark one object. It is time consuming, however we have increased capacity through a service review to support this work. We are on track to complete the action by the agreed due date of 31 October 2023.

4.3.3   ***Ensure all museum policies are regularly reviewed and updated where required*** - There is a draft Assets Accounting Policy and Process document which will be finalised in partnership with Estates and Finance, alongside updating our Museum's Acquisition and Disposal Policy. Once the updated policies are finalised, a schedule will be put in place to ensure there are regular reviews and updates, where required. We are on track to complete the action in advance of the agreed due date of 31 October 2023.

4.3.4   ***Confirm that the correct values are included in the insurance schedule and the asset register for heritage assets*** - this action is now complete. However, we have identified an area which needs to be addressed in relation to how and where the pan Ayrshire archives are recorded. The assets are covered for insurance purposes and a meeting has been scheduled with the SAC Archives service to discuss recording options.

4.3.5   ***Review and update the museum database to ensure the values are recorded for items in line with the agreed policy*** - All high value items have up to date values and the values are recorded. Many of the heritage objects are of very low monetary value and will not be valued as it would not warrant the required investment. We are currently updating our policies to identify the criteria for valuations. All items will be valued in line with the updated polices and values will be added to the database where required. We are on track to complete the action in advance of the agreed due date of 31 October 2023.

4.3.6 ***Explore the potential for having a common asset code between the asset register and the museum database*** - This action is now complete; the asset register and museum database list the appropriate codes so each item can be cross referenced and identified.

4.3.7 ***Consider if further adjustments are required within the store to protect all collections held there*** - This action is now complete; rolling condition checks are carried out on a regular basis to ensure conditions are correct. Unless there is a significant investment to develop a new store, this is the only action we can take.

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 *Risk Implications of Adopting the Recommendations*

8.1.1 There are no risks associated with adopting the recommendations.

8.2 *Risk Implications of Rejecting the Recommendations*

8.2.1 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 equality 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/

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 Commitments 4 and 6 of the Council Plan: South Ayrshire Works/ Make the most of the local economy; and A Better Place to Live/ Enhanced environment through social, cultural and economic activities.

13.   Results of Consultation

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

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

Background Papers	**The audit report has been uploaded to SharePoint for Members and actions uploaded into Pentana**
Person to Contact	**Laura Kerr, Service Lead – Destination South Ayrshire** **County Buildings, Wellington Square, Ayr, KA7 1DR** **Phone 01292 616421** **E-mail laura.kerr4@south-ayrshire.gov.uk**

Date: 8 February 2023

Audit Recommendations Action Plan

References	Action	Observation	Risk	Grade	Management Response	Responsibility and Due Date
No: 1 Pentana: IA2022/31/01	Complete the reconciliation of all existing collection records to SACmusdb where possible to allow the Accession Register to be updated	The ongoing reconciliation of all museum collection records, and physical verification of items is not complete, the accession register does not currently include all items.	Incomplete records of all items within Collections relevant information leading to failure to trace provenance and identify historical value of items held. Incomplete Accession Register.	High	We are still dealing with a backlog that was inherited from previous staff. We have identified funding to appoint a 12 month graduate intern to support updating the Accession Register with items that are not yet registered. All high value items detailed within our insurance schedule are registered and locations are logged.	Service Lead, Community Services and Facilities 31 October 2023

References	Action	Observation	Risk	Grade	Management Response	Responsibility and Due Date
No: 2 Pentana: IA2022/31/02	Ensure all items have object marking and are properly recorded in the museum database and in the accession records	There is backlog in accessioning items acquired since 2001 and proper object marking, and hard copy accession register has only been completed up to 2007.	Collection items may be lost or stolen and may not be identified by the service	High	Marking objects need to be permanent but also fully reversible therefore the marks are either sown in or marked on using a resin and it can take a day to mark one object.	Service Lead, Community Services and Facilities 31 October 2023

References	Action	Observation	Risk	Grade	Management Response	Responsibility and Due Date
No: 3 Pentana: IA2022/31/03	Ensure all museum policies are regularly reviewed and updated where required.	It is unclear if the Heritage Assets Accounting Policy and Process provided to Internal Audit during this review is a final policy as it is not dated, and the file name suggests it is draft i.e. "Draft Policy on Heritage Assets – South Ayrshire v7". The policy also makes reference to other policies within the museums which also do not appear to be current policies i.e "the Museum's acquisition and disposal policy 2006-2011 (presently being reviewed in 2012 and covering the period 2012-2017)."	The museum policies may not reflect other relevant Council policies and procedures and/or accounting policies. Regulations.	Medium	The draft Assets Accounting Policy and Process was a document produced by Estates and Finance. We will work with them to develop a policy alongside updating our Museum's Acquisition and Disposal Policy.	Service Lead, Community Services and Facilities 31 October 2023

References	Action	Observation	Risk	Grade	Management Response	Responsibility and Due Date
No: 4 Pentana: IA2022/31/04	**Confirm that the correct values are included in the insurance schedule and the asset register for heritage assets**	Heritage Assets items on the 2022/23 insurance schedule did not agree to the totals recorded in the asset register. It was found that the total value in insurance schedule was £5.88m more than the total value recorded in the asset register. The value recorded in the asset register agreed to the value include in the balance sheet as at March 2022. However the Council may be required to insure items which are not owned by is and not all items included within the Insurance Schedule belong to museum collection. The Service could not explain the difference.	Incorrect values included in financial accounts leading to accounts being qualified by external auditors.	High	We are currently investigating this. Estates are looking into the asset register and comparing this to the insurance schedule, however the insurance schedule has grouped items together and we must unpack this before we can compare. This action also ties in with the action around adding in the museum codes to allow us to easily compare both registers.	Service Lead, Community Services and Facilities 31 January 2023

References	Action	Observation	Risk	Grade	Management Response	Responsibility and Due Date
No: 5 Pentana: IA2022/31/05	**Review and update the museum database to ensure the values are recorded for items in line with the agreed policy.**	The museum database does not include the values for all items recorded.	Without complete up to date values for items in museum collections it is not possible to ensure that all items are properly accounted for in the Asset register/Council's Balance sheet and/or properly insured.	High	All high value items are valued and the values are currently recorded. Many of the heritage objects are of low monetary value will not valued. All items will be valued in line with the updated policy (action 3) and values added to the database updated where required.	Service Lead, Community Services and Facilities 31 October 2023
No: 6 Pentana: IA2022/31/06	**Explore the potential for having a common asset code between the asset register and the museum database**	The asset code assigned to heritage assets in the asset register does not correspond to the codes used within the museum database	Lack of a common code makes it more difficult to reconcile the asset register to the museum database to ensure all relevant items are recorded	Low	We have discussed this with Estates and we are able to add in the museum codes into the asset register.	Service Lead, Community Services and Facilities 31 January 2023

References	Action	Observation	Risk	Grade	Management Response	Responsibility and Due Date
No: 7 Pentana: IA2022/31/08	**Consider if further adjustments are required within the store to protect all collections held there.**	The Care and Conversation Plan highlights issues regarding the area collection items are held within the store. Specifically that; although the new store has allowed for fine art and museum objects held in stores (i.e. not on display) to be housed in one location for the first time, as it consists of only one room the items are housed under a single set of environmental conditions which may not suit all items.	All items held in the museum store may not be adequately protected leading to loss of Heritage Assets, financial loss and reputational damage	Medium	Rolling condition checks are carried out on a regular basis to ensure conditions are correct. Unless there is a significant investment to develop a new store, this is the only action we can take.	Service Lead, Community Services and Facilities Ongoing.

South Ayrshire Council

**Report by Director of Strategic Change and Communities
to Audit and Governance Panel
of 22 February 2023**

Subject: **Scrutiny of Improvements Proposed by the
Equality and Diversity Forum**

1. **Purpose**

1.1 The purpose of this report is to advise the Audit and Governance Panel of the proposed improvement actions identified by the Equality and Diversity Forum.

2. **Recommendations**

2.1 **It is recommended that the Panel considers the proposed improvement actions detailed in Appendix 2.**

3. **Background**

3.1 The Equality Act 2020 came into force in April 2021 introducing a new Public Sector Equality Duty (PSED) (often referred to as the 'general duty') that requires the Council in the exercise of their functions to have 'due regard' to the need to:

1. Eliminate unlawful discrimination, harassment and victimisation and other prohibited conduct;
2. Advance equality of opportunity between those who share a protected characteristic and those who do not; and
3. Foster good relations between those who share a protected characteristic and those who do not

3.2 Supplementary legislation was introduced by the Scottish Government in 2012 (the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012). This legislation was introduced with the purpose of enabling better performance of the PSED contained in s149 (1) of the Equality Act 2010.

3.3 The Fairer Scotland Duty, (FSD) Part 1 of the Equality Act 2010, places a legal responsibility on the Council to actively consider ('pay due regard' to) how they can reduce inequalities of outcome caused by socio-economic disadvantage when making strategic decisions.

3.4 The Council established an Equality and Diversity Forum in 2010 comprising Elected Members, stakeholders/ voluntary organisations and Council officers. A network of Equality Champions offer local support and information to their Directorates.

3.5   At a meeting of Audit and Governance Panel in September 2022, members requested that the Equality and Diversity Forum consider improvement actions in relation to the Council's equalities duties and make recommendations for improvement actions.

4.   **Proposals**

4.1   The Equality and Diversity Forum met on 15 of November and the minute from the meeting is attached as Appendix 1.

4.2   It was agreed the Cllr Laura Brennan Whitefield would continue to chair the group and that additional elected member representation would be considered.

4.3   The forum considered the ongoing an continuous improvement of equalities related work in South Ayrshire and a summary of agreed improvement actions is attached as Appendix 2. This list is not exhaustive and new actions will be added as the forum develops.

4.4   The forum also agreed to an updated terms of reference that is attached to Appendix 1.

4.5   In addition to the agreed improvement actions, a review of the Policy, Performance and Community Planning service highlighted the risk associated with the equalities function being the responsibility of a single employee. A proposed restructure (due to be considered at Cabinet on 15 February) will spread the responsibility among three officers.

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   ***Risk Implications of Adopting the Recommendations***

        8.1.1   There are no risks associated with adopting the recommendations.

8.2   ***Risk Implications of Rejecting the Recommendations***

        8.2.1   Rejecting the recommendations may impact on the reputation of the Council.

9/

9. Equalities

9.1 An Equalities Impact Assessment has been carried out on the proposals contained in this report which identifies potential positive and negative equality impacts and any required mitigating actions. The EQIA is attached as Appendix 3.

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 delivery of all of the Council's strategic objectives and all of the strategic outcomes.

13. Results of Consultation

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

13.2 Consultation has taken place with Councillor Lee Lyons, Portfolio Holder for Health and Social Care, and the contents of this report reflect any feedback provided.

Background Papers	**Audit and Governance Panel – 7 September 2022 - Minutes (Item 9, Page 8)**
Person to Contact	**Jane Bradley, Director of Strategic Change and Communities County Buildings, Wellington Square, Ayr KA7 1 DR Phone 01292 616231 Email Jane.Bradley@south-ayrshire.gov.uk**
	Kevin Anderson, Service Lead – Policy, Performance and Community Planning County Buildings, Wellington Square, Ayr KA7 1DR Phone 01292 612982 E-mail kevin.anderson@south-ayrshire.gov.uk

Date: 8 February 2023

south
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Making a Difference Every Day ●●●●●●

Equality and Diversity Forum: 15th November 2022

Minute of Meeting

In Attendance Councillor Laura Brennan-Whitefield Councillor Hugh Hunter Kevin Anderson – Service Lead, Policy Performance and Community Planning Susan McCardie – Community Planning Lead Officer	
1	**Welcome and apologies** Kevin welcomed all to the meeting with apologies received from Councillor Ian Davis.
2	**Background** Reference was made to the report from Audit and Governance Panel of 7th September (previously circulated to members) and actions which have arisen from this meeting. It was agreed that the Equality and Diversity Forum would lead on/consider ways in which to improve the equalities process. It was also agreed that the terms of reference is updated to reflect Fairer Scotland Duty. It was noted that the Equalities Officer is currently off on long-term sick however will support this group going forward.
3	**Chair of the Equality and Diversity Forum to be confirmed** Councillor Brennan-Whitefield was confirmed as chair of the forum and resumed chair of the meeting.
4	**Terms of Reference** Discussion took place on the terms of reference previously circulated and attached as Appendix One. Members were comfortable with remit. Need to include Fairer Scotland Duty as highlighted in point 2f and this will considered as part of the Forum. Composition of forum has changed again – 1 SNP 1 Conservative and 2 Independent. Councillor Brennan-Whitefield would like to extend the membership of the forum and would like Councillor Ramsay to join. Councillor Ramsay is the Youth Champion. Confirmation is sought on the governance procedures on extending the forum membership on whether a paper needs to be submitted to full Council extending members to five members. *Action: Kevin Anderson will confirm process regarding additional members joining the forum and whether approval needs to be sought from full council.*

5	**Improvement Actions** Members considered the Improvement Actions previously circulated, and the following additional comments were noted: • COAST training should be mandatory and must be completed by a certain date (to be agreed). • For staff who don't have access to COAST because of their role, line managers must ensure that accessible training is available. • A programme of webinars will be used as part of training and to raise awareness of equality and diversity issues. These will be recorded to allow wider staff to be able to access. Consideration to be given as to whether the webinars can be made available to the public. • Work will continue to develop the online integrated assessment. The Equalities Officer now has access to paper at the clearing stage so that consideration can be given to the EQIA and associated paperwork. This will be monitored in terms of time and capacity for the Equalities Officer and it becomes too time-consuming the process will need to be re-considered. The importance of equalities paperwork is vital as the process can be challenged in court if not completed properly. It was noted that some Councils have EQIA at the front of papers – Kevin will pick this up with Eileen Howat and Wynne Carlaw. It was agreed that the first of the webinars will focus on breastfeeding following County Buildings which will become part of the Breastfeeding Friendly Scotland Scheme in January. Whilst the webinar will be hosted by the Equality and Diversity Forum it will also link with the Children's Services Planning Group as breastfeeding is a priority area. *Action: Susan to make contact with Public Health to identity who would support the webinar. Once programme is agreed a Save The Date will be circulated to Elected Members, SAC and partner staff (once approved by the Chair).* Other suggested webinar topics included: poverty (particularly the impact that poverty can have to reduce inequalities further), addiction, invisible disabilities and linking in with the annual calendar of events. Reference was made to a trauma informed approach and it was agreed that membership on the group is also extended to the Trauma Informed Practice Officer.
6	**Training** This was covered as part of improvement actions
7	**Agreement on future meeting schedule** There will be four meetings a year (each quarter). The second meeting, which will be scheduled for February/March will include members of SAC Equalities Champions network.

South Ayrshire Council: Equality and Diversity Forum Arrangements

1. Role of the Forum
To support the Council to deliver on its equality and diversity responsibilities by providing a consultative and inclusive link to the diverse communities of South Ayrshire, and through the work of the Forum, promote equality and diversity and encourage good relations throughout South Ayrshire. The Forum is not a Committee of the Council and has no decision-making powers.

2. Remit of the Forum
a. To support the Council to meet its Public Sector Equality Duty responsibilities, including the Specific Duties to progress the Council's Equality Outcomes and to Mainstream Equalities.

b. To support the development of the Council's policies and procedures relating to equality and diversity.

c. To promote inclusion and participation of the diverse communities and hard to reach and under-represented minority interests in South Ayrshire.

d. To raise awareness of the needs and priorities of the diverse communities in South Ayrshire.

e. To provide a link to the voluntary sector and organisations representing the diverse communities within South Ayrshire.

f. To support the development of the Council's policies and procedures relating to Fairer Scotland Duty

3. Composition of the Forum

a. *Elected Members*
The Chairperson of the Equality and Diversity Forum will be chosen from the four elected member representatives nominated by Council, which from November 2022 comprises SNP (1), Independent (2), Labour (TBC) and Conservative (1).

b. *Stakeholders/ Voluntary Organisations*
The Forum will work in partnership with a network of local voluntary organisations and national voluntary organisations as appropriate, as well as individuals with particular expertise in equality and diversity.

c. *Council Officers*
The Forum will be supported by the Service Lead: Policy, Performance and Community Planning, Equalities Officer and Trauma Informed Practice Officer. A network of Equalities Champions will offer local support and information to their Directorates.

4. Frequency of Meetings

The Forum will meet four times a year: two meetings with Policy, Performance and Community Planning Service representatives and two meetings with Equality Champions. All Council services are invited to nominate Equality Champions.

EQUALITY AND DIVERSITY FORUM: IMPROVEMENT ACTIONS (as agreed November 2022)				
PRIORITY AREA	**ACTION**	**LEAD**	**TIMESCALE**	**PROJECT UPDATE**
Training	Staff **must** complete the mandatory Equality and Diversity Training on COAST by a certain date - tbc? For those staff who don't have access to COAST because of their role, line managers must ensure that accessible training is available.	Service Leads supported by Equalities Officer	June 2023	
	Development of a short video for staff on how complete an EQIA Scoping and full EQIA and highlighting risk of not being completed properly.	Equalities Officer	April 2023	
	Training for elected members on how to scrutinise equality impact assessments.	Equalities Officer	May 2023	
	Develop a series of equality and diversity webinars for staff and elected members	Equalities Officer	Ongoing	
Integrated Assessment	Development of online integrated equalities assessment	Equalities Officer (with assistance from ICT)		Considered as part of new Council Plan development
Equalities Impact Assessment	Create a database logging system for EQIAs and ensure that EQIAs not published as part of committee reports are published on the SAC website (Equality and Diversity page)	Community Planning and Equalities Assistant	April 2023	
Equality and Diversity Forum	Extend membership of group to include Trauma Informed Practice Officer	Service Lead – Policy, Performance and Community Planning	Complete	
Equality Champions	Make an appeal across the Council for new equality champions to come forward.	Equality and Diversity Forum	March 2023	

South Ayrshire Council
Equality Impact Assessment including Fairer Scotland Duty

Section One: Policy Details*

Name of Policy	Scrutiny of Improvements proposed by the Equality and Diversity Forum
Lead Officer (Name/Position)	Kevin Anderson Service Lead Policy, Performance and Community Planning
Support Team (Names/Positions) including Critical Friend	Susan McCardie, Community Planning Lead Officer Macy Biggar, Community Planning and Equalities Assistant

*The term Policy is used throughout the assessment to embrace the full range of policies, procedures, strategies, projects, applications for funding or financial decisions.

What are the main **aims** of the policy?	To ensure that South Ayrshire Council Equality work programme ensures continuous improvement to meet the public sector equality duty and Fairer Scotland Duty.
What are the intended **outcomes** of the policy?	To ensure that improvement actions, set by the Equality and Diversity Forum are implemented.

Section Two: What are the Likely Impacts of the Policy?

Will the policy impact upon the whole population of South Ayrshire and/or particular groups within the population? (please specify)	It will ensure that South Ayrshire Council considers the requirements of the Equality Act 2020 (public sector equality duty) and the legal responsibility to actively consider the Fairer Scotland Duty.

Considering the following Protected Characteristics and themes, what likely impacts or issues does the policy have for the group or community?

List any likely positive and/or negative impacts.

Protected Characteristics	Positive and/or Negative Impacts
Age: Issues relating to different age groups e.g. older people or children and young people	**Positive Impact**
Disability: Issues relating to disabled people	**Positive Impact**
Gender Reassignment – Trans/Transgender: Issues relating to people who have proposed, started or completed a process to change his or her sex	**Positive Impact**
Marriage and Civil Partnership: Issues relating to people who are married or are in a civil partnership	**Positive Impact**
Pregnancy and Maternity: Issues relating to woman who are pregnant and/or on maternity leave	**Positive Impact**

Race: Issues relating to people from different racial groups,(BME) ethnic minorities, including Gypsy/Travellers	Positive Impact
Religion or Belief: Issues relating to a person's religion or belief (including non-belief)	Positive Impact
Sex: Issues specific to women and men/or girls and boys	Positive Impact
Sexual Orientation: Issues relating to a person's sexual orientation i.e. LGBT+, heterosexual/straight	Positive Impact

Equality and Diversity Themes Relevant to South Ayrshire Council	Positive and/or Negative Impacts
Health Issues and impacts affecting people's health	Positive Impact
Human Rights: Issues and impacts affecting people's human rights such as being treated with dignity and respect, the right to education, the right to respect for private and family life, and the right to free elections.	Positive Impact

Socio-Economic Disadvantage	Positive and/or Negative Impacts
Low Income/Income Poverty: Issues: cannot afford to maintain regular payments such as bills, food and clothing.	Positive Impact
Low and/or no wealth: Issues: enough money to meet basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future	Positive Impact
Material Deprivation: Issues: being unable to access basic	Positive Impact

goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure/hobbies	
Area Deprivation: Issues: where you live (rural areas), where you work (accessibility of transport)	**Positive Impact**

Section Three: Evidence Used in Developing the Policy

Involvement and Consultation In assessing the impact(s) set out above what evidence has been collected from involvement, engagement or consultation? *Who* did you involve, *when* and *how*?	Consultation on the improvement actions have taken place with the Equality and Diversity Forum.
Data and Research In assessing the impact set out above what evidence has been collected from research or other data. Please specify *what* research was carried out or data collected, *when* and *how* this was done.	Not applicable at the moment as this sets out improvement actions only.
Partners data and research In assessing the impact(s) set out in Section 2 what evidence has been provided by partners? Please specify partners	Not applicable at the moment as this sets out improvement actions only.
Gaps and Uncertainties Have you identified any gaps or uncertainties in your understanding of the issues or impacts that need to be explored further?	Gaps have been identified around training and this has been incorporated into the improvement plan. There is a need to ensure that we highlight the risk of not completing the EQIA paperwork properly.

Section Four: Detailed Action Plan to address identified gaps in:
a) evidence and
b) to mitigate negative impacts

No.	Action	Responsible Officer(s)	Timescale
1	**Development of a series of Equality and Diversity Webinars for staff and Elected Members**	X	Ongoing
2	**Development of a short video for staff on how to complete an EQIA Scoping and full EQIA.**	X	
3			

4			

Note: Please add more rows as required.

Section Five - Performance monitoring and reporting

Considering the policy as a whole, including its equality and diversity implications:

When is the policy intended to come into effect?	x
When will the policy be reviewed?	x
Which Panel will have oversight of the policy?	Equality and Diversity Forum

Section 6

South Ayrshire Council   Appendix ....

Summary Equality Impact Assessment Implications & Mitigating Actions

Name of Policy: ....Equality and Diversity Forum Improvement Actions..

This policy will assist or inhibit the Council's ability to eliminate discrimination; advance equality of opportunity; and foster good relations as follows:

Eliminate discrimination Continuous improvement to meet the Council's Equality duties.
Advance equality of opportunity Continuous improvement to meet the Council's Equality duties
Foster good relations Continuous improvement to meet the Council's Equality duties
Consider Socio-Economic Disadvantage (Fairer Scotland Duty) Continuous improvement to meet the Council's Equality duties

Summary of Key Action to Mitigate Negative Impacts	
Actions	Timescale
Equality and Diversity Forum Improvement Actions	ongoing

Signed: ...Kevin Anderson...Service Lead

Date: .....02/2/23...