

DATA LABEL: PUBLIC



AUDIT COMMITTEE

INTERNAL AUDIT INTERIM REPORT

REPORT BY AUDIT, RISK AND COUNTER FRAUD MANAGER

A. PURPOSE OF REPORT

To inform the Audit Committee of progress in relation to the internal audit plan for 2022/23.

B. RECOMMENDATION

It is recommended that the Audit Committee notes progress on the 2022/23 internal audit plan as set out in section D.1 of this report.

C. SUMMARY OF IMPLICATIONS

I Council Values	Being honest, open and accountable, making best use of our resources.
II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)	The internal audit work provides assurance that risks are properly controlled.
III Implications for Scheme of Delegations to Officers	None.
IV Impact on performance and performance Indicators	Completion of the internal audit plan is a measure of internal audit performance and is included as a performance indicator in the Internal Audit and Counter Fraud Strategy 2018/23.
V Relevance to Single Outcome Agreement	Our public services are high quality, continually improving, efficient and responsive to local people's needs.
VI Resources - (Financial, Staffing and Property)	None.
VII Consideration at PDSP	None.
VIII Other consultations	None.

D. TERMS OF REPORT

D.1 Risk Based Audit

This involves reaching an opinion as to the effectiveness of control over key risks to the council.

The outstanding audit from the 2021/22 internal audit plan, the internal audit of legionella management, has now been issued.

Progress in relation to the 2022/23 internal audit plan is as follows.

Completed

- Council Wide: 2021/22 climate change declaration;
- Corporate Services: corporate procurement;
- Education Services: school fund administration;
- Finance and Property Services: financial planning;
- Operational Services: Whitehill Service Centre transfer site – Scottish Environment Protection Agency (SEPA) licence compliance;
- Operational Services: winter maintenance;
- Operational Services: security of stores, plant and equipment, small tools.

Reports in Draft

- Chief Executive Office: emergency planning;
- Corporate Services / Finance and Property Services: review of business systems teams within finance and payroll.

Work in Progress

- Corporate Services: cyber security;
- Education Services: attainment;
- Finance and Property Services: Scottish Welfare Fund;
- Housing, Customer and Building Services: asbestos management;
- Operational Services: tree management;
- Operational Services: ash die back.

To Start

- Council, Wide: risk management (to be undertaken by Falkirk Council internal audit team);
- Education Services: administration of medication in schools;
- Social Policy: section payments;
- Social Policy: care at home.

The internal audit team follows up agreed actions arising from previous internal audit reports. In accordance with agreed protocols, priority is given to following up actions arising from findings ranked as high which are entered into Pentana as risk actions. Informal benchmarking has however identified that other internal audit teams follow up a wider range of agreed actions, accordingly we are now also following up on medium ranked findings. This has resulted in a significantly greater number of actions being followed up.

D.2 Reactive Work

The internal audit team continues to provide advice to services on internal control matters. There have been no material areas of reactive work undertaken during the year.

D.3 External Bodies

As set out in the internal audit plan, the internal audit team undertakes work for the West Lothian Integration Joint Board, West Lothian Leisure, and the Improvement Service. This work is reported separately to the audit committees of these organisations.

E. CONCLUSION

The internal audit plan for 2022/23 is currently on target to be completed. Progress on the plan will continue to be monitored on an ongoing basis.

F. BACKGROUND REFERENCES

Report to the Audit Committee 21 March 2022: Internal Audit Plan 2022/23

Appendices/Attachments: None.

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Date of meeting: 20 January 2023