

**To: Audit, Risk and Scrutiny Board**

**On: 22 August 2022**

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**Report by: Chief Auditor**

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**Heading: Summary of Internal Audit Reports for period 21 May to 30 June 2022**

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**1. Summary**

1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. To comply with this requirement Internal Audit submits regular reports on the findings and conclusions of audit engagements to the Audit, Risk and Scrutiny Board.

1.2 Appendix 1 provides details those audit engagements completed during the period 21 May to 30 June 2022 with the overall assurance rating and the number of recommendations in each risk category. The committee summary for each report is also attached. For each audit assignment where recommendations have been made, the relevant managers have put action plans in place to address the issues raised.

1.3 In addition to the reports listed in the Appendix, Internal Audit has an ongoing commitment to:

- A range of corporate and service initiatives;
- Progressing of information security matters in partnership with ICT and Legal Services;
- The regular provision of advice to departmental officers;
- The provision of internal audit services to the associated bodies for which Renfrewshire Council is the lead authority and to Renfrewshire Leisure Ltd and Renfrewshire Health and Social Care Integrated Joint Board;

- Co-ordination of the Council's corporate risk management activity;
  - Management of the counter fraud team;
  - Management of the risk management and insurance team.
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## 2. **Recommendations**

- 2.1 Members are invited to consider and note the Summary of Internal Audit Reports finalised during the period from 21 May to 30 June 2022.
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### **Implications of the Report**

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning – Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** – None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The summary reported relates to the delivery of the risk-based internal audit plan.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

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## Appendix 1

Renfrewshire Council

Internal Audit Service

Update for Audit, Risk and Scrutiny Board

Final Audit Reports issued from 21 May – 30 June 2022

Category	Service	Engagement	Assurance Rating	Recommendation Ratings			
				Critical	Important	Good Practice	Service Improvement
<b>Assurance</b>	Environment & Infrastructure	Roads Operations – Winter Maintenance Procedures	Reasonable	1	2	3	0
	Adult Services	Self Directed Support	Substantial	0	0	2	0
	Communities & Housing Services	Asset Management – Housing Safety Checks	Substantial	0	0	4	0

Note 1 – No assurance rating can be given in respect of investigation assignments

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> <li>There is a sound system of internal control designed to achieve the objectives of the area being reviewed.</li> <li>The control processes tested are being consistently applied.</li> </ul>
Reasonable Assurance	<ul style="list-style-type: none"> <li>The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk</li> <li>There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.</li> </ul>

Limited Assurance	<ul style="list-style-type: none"> <li>Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk.</li> <li>The level of non-compliance puts the objectives of the area being reviewed at risk.</li> </ul>
No Assurance	<ul style="list-style-type: none"> <li>Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed.</li> <li>Significant non-compliance with control processes leaves the processes/systems open to error or abuse.</li> </ul>

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report  
Environment & Infrastructure  
Roads Operations – Winter Maintenance Procedures  
(A0024/2022/001)

Date: June 2022

## COMMITTEE SUMMARY

### **Audit Objectives**

The objectives of the audit were: -

1. To assess the adequacy of the controls in place within the Roads Operations Winter Maintenance Plan and Winter Standby Procedures and provide suggestions for improvement, where necessary.

### **Audit Scope**

The following work was carried out:

1. Obtained copies of the Winter Maintenance Plan and Winter Standby Procedures and reviewed them for adequacy.
2. Interviewed the appropriate officers to obtain background information.
3. Prepared a series of tests to meet the audit objectives.

### **Key Audit Assurances**

1. Documented procedures are in place and available to the relevant employees working on Roads Winter Maintenance processes.
2. There are an adequate number of specialist vehicles available for all Winter Maintenance activities.
3. There are satisfactory monitoring arrangements in place for vehicles carrying out Winter Maintenance activities.
4. There is adequate weather forecasting information available for decision making of the duties to be undertaken.

### **Key Audit Risks**

1. Records of winter maintenance activities were lacking in a number of areas, particularly audit trails in relation to salt usage and gritting activities.
2. Driver fobs were not being used by drivers, meaning that unnamed drivers are using vehicles to conduct Council business and therefore no formal driver records will be available in the event of any incidents involving said vehicles.
3. No up-to-date calibration information was available for 5 of the 11 gritting vehicles despite it being advised that gritting vehicles are recalibrated at least annually. Without this, no confirmation can be provided that the equipment is working correctly or that the salt discharge rate, spread width or spread pattern figures are

Internal Audit Report  
Environment & Infrastructure  
Roads Operations – Winter Maintenance Procedures  
(A0024/2022/001)

**Date: June 2022**

correct. This also means that records will be incomplete in the event of any queries regarding the level of gritting on roads.

**Overall Audit Opinion**

The current processes being carried out in relation to Winter Maintenance falls short in several areas, particularly in relation to record keeping, performance monitoring and stock control.

The auditor has made recommendations to address these issues. A provision of reasonable assurance has been made in relation to the area under review.

**Management Commentary**

We are in the process of implementing the audit recommendations. Action has been taken to improve the record keeping of salt usage and the winter maintenance activities undertaken. Arrangements are being put in place with our fleet management colleagues to ensure all gritting vehicles are calibrated. Training is also being planned for drivers regarding the use of their fobs in the vehicles.

# Internal Audit Report

## Adult Services

### Self Directed Support (A0097/2022/001)

Date: June 2022

#### COMMITTEE SUMMARY

##### **Audit Objectives**

The objectives of the audit were to ensure that: -

1. Individuals who may be eligible for self-directed support are identified and there are mechanisms in place to engage with those individuals to determine how services are to be provided.
2. Assessments for services provided are undertaken in line with eligibility criteria and approved procedures.
3. Care Plans provided meet assessed needs within available budgets and decisions about services provided are appropriately evidenced.
4. Direct Payment agreements clearly outline the responsibilities of the council and the client.
5. Services provided are adequately monitored to ensure expected outcomes are met.

##### **Audit Scope**

The following work was carried out:

1. Through discussions with appropriate staff, ascertained the systems in place for the planning and delivery of Self-Directed Support
2. Prepared and carried out a programme of tests covering the above areas.

##### **Key Audit Assurances**

1. Individuals who may be eligible for self-directed support are identified through referral to the Adult Services Referral Team and this results in engagement with referred individuals to determine their care requirements.
2. Assessments for services provided are undertaken in line with eligibility criteria and approved procedures.
3. Care Plans provided meet assessed needs within available budgets.
4. Decisions about services provided are appropriately evidenced.
5. Direct Payment agreements clearly outline the responsibilities of the council and the client.
6. Services provided are adequately monitored to ensure expected outcomes are met.

##### **Key Audit Risks**

1. There were no key risks identified

Internal Audit Report  
Adult Services  
Self Directed Support (A0097/2022/001)

Date: June 2022

**Overall Audit Opinion**

The audit identified that satisfactory arrangements are in place to engage with, assess and provide support and care for eligible clients. The only audit findings identified during this review related to good practice associated with review dates for procedures and recording of information. The auditor has therefore made a provision of substantial assurance for the area reviewed.

**Management Commentary**

Not Applicable as no key risks identified.



Internal Audit Report  
Communities & Housing Services  
Asset Management – Housing Safety Checks  
(A0045/2022/002)

Date: June 2022

## COMMITTEE SUMMARY

### **Audit Objectives**

The objectives of the audit were to ensure that: -

1. There are adequate documented procedures detailing the roles, responsibilities and methodology to be applied for undertaking the required checks;
2. Concierge staff have access to the procedures and have been adequately trained;
3. The procedures are being applied consistently across the high rise estate;
4. Any matters identified are appropriately escalated in accordance with the procedures.

### **Audit Scope**

The following work was carried out:

1. Interviewed the appropriate staff to understand the safety checks required and the current systems in place to complete these checks.
2. Prepared and carried out a programme of tests covering the areas above.

### **Key Audit Assurances**

1. Concierge staff have access to safety check procedures and have been adequately trained to use them;
2. Any matters identified are appropriately escalated in accordance with the procedures.

### **Key Audit Risks**

1. No key risks were identified during the audit.

### **Overall Audit Opinion**

The audit identified that in the main safety checks across the council's high rise estate were carried out and any matters escalated appropriately. It was identified that there is no documentation detailing the roles and responsibilities regarding the safety checks by contractors organised by Property Services on Housing Services behalf. Management should consider if fire drills for lone working staff are necessary. Recommendations have been made within the report to address issues identified and once implemented these should strengthen the controls in place and provide a greater robustness in the process.

Internal Audit Report  
Communities & Housing Services  
Asset Management – Housing Safety Checks  
(A0045/2022/002)

**Date: June 2022**

<b>Management Commentary</b>
N/A as no key risks were identified.