



To: Audit, Risk and Scrutiny Board

On: 19 January 2026

Report by: Chief Auditor

Heading: Summary of Internal Audit Reports for period 01 October to 31 December 2025

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 of audit engagements completed during the period 01 October to 31 December 2025 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 OneRen and Renfrewshire Integration 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 01 October to 31 December 2025.
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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
14. **Children’s Rights** - None

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Appendix 1

Renfrewshire Council

Internal Audit Service

Update for Audit, Risk and Scrutiny Board

Final Audit Reports issued from 01 October – 31 December 2025

Category	Service	Engagement	Assurance Rating	Recommendation Ratings			
				Critical	Important	Good Practice	Service Improvement
Governance	Children's Services	Governance of Learning Estate Investment Programme	Reasonable	0	0	2	0
Assurance	Chief Executive's/ Environment, Housing and Infrastructure	Surplus Building Security	Limited	2	4	1	0

PUBLIC

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> • There is a sound system of internal control designed to achieve the objectives of the area being reviewed. • The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> • 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. • 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.
Limited Assurance	<ul style="list-style-type: none"> • Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. • The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> • Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. • Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

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

Children's Services



Governance of the Learning Estate Investment Programme (B0018/2025/001)

Date: October 2025

COMMITTEE SUMMARY

Audit Objectives

The objectives of the review were to ensure that the Learning Estate Strategy and Delivery Board (the Board) is operating in line with the Terms of Reference and Governance Framework which was approved in August 2024 and is effectively monitoring, managing and controlling delivery of the Learning Estate Programme. This should include ensuring that:

1. There is adequate communication between Services to ensure that a holistic approach is undertaken to facilitate the delivery of the Programme.
2. Arrangements are in place to ensure that the Learning Estate Delivery Board are receiving timely and adequate information to enable delivery of the programme objectives.
3. Regular progress reports are provided to relevant parties including Boards and Corporate Management.

The Board is a working strategic Board convened of Senior Officers.

Audit Scope

1. Obtained a copy of the Terms of Reference and Governance Framework in place for the Learning Estate Strategy and Delivery Board.
2. Prepared a series of tests relevant to the objectives to ascertain the level of compliance with the Framework
3. The auditor reviewed governance matters reported to the Learning Estate Strategy and Delivery Board and communications between services for 2 projects.

Key Audit Assurances

- The Learning Estate Strategy and Delivery Board is operating in accordance with its Terms of Reference and Governance Framework. The Board demonstrates effective oversight through structured meetings, documented decisions, and alignment with strategic objectives. Roles, responsibilities, and delegated authorities are clearly defined and adhered to.
- There is evidence of effective communication and collaboration between key services (e.g., Finance, Legal, Property, Education, Communications Services). This supports a holistic and integrated approach to programme delivery, with regular inter-service engagement and coordinated planning.
- The Board receives timely, relevant, and comprehensive information to support effective decision-making. Regular updates include programme status reports, risk registers, financial summaries, and strategic updates. Issues are escalated appropriately, and decisions are responsive to current information.
- Regular progress reports are provided to the Education & Children's Services Policy Board.

Internal Audit Report

Children's Services



Governance of the Learning Estate Investment Programme (B0018/2025/001)

Date: October 2025

Key Risks

There were no key risks identified during the audit.

Overall Audit Opinion

The arrangements in place for Governance of the Learning Estate Programme were found to be robust. The governance, communication and reporting arrangements in place for the Learning Estate Strategy and Delivery Board are effective and operating as intended. The Board is compliant with its Terms of Reference and Governance Framework and there is clear evidence of effective monitoring, cross-service collaboration and timely decision-making.

It was noted that work has been undertaken by Children's Services management to improve school roll projections to enhance Learning Estate planning.

Two issues were identified which required management action, in relation to the absence of formal training and awareness sessions on capital monitoring and financing, and a formalised reporting mechanism to both the Children's Services Directorate and the Corporate Management Team.

Management Commentary

These issues have been addressed. A Learning Estate Team Development Day has taken place and there are regular knowledge share across all parties involved in the programme as and when required. In addition to the regular updates provided to key stakeholders and the public facing board papers which are produced, regular updates to the Corporate Management Team and Children's Services Directorate have been planned in line with the governance framework.



Internal Audit Report

Chief Executive's/Environment, Housing & Infrastructure

Surplus Buildings Security - General Security (A0021/2026/001)

Date: December 2025

COMMITTEE SUMMARY

Audit Objectives

The audit objectives were to ensure that: -

- There are documented procedures detailing roles and responsibilities in relation to the security of surplus council buildings which are made known to and are accessible by the appropriate officers.
- The appropriate officers are notified as soon as possible that a building is surplus to requirements and an adequate action plan involving all relevant services is put in place with designated responsibilities.
- The buildings are risk assessed, secured promptly and adequate key holding arrangements are in place.
- An estimate of costs to keep buildings secure is identified and budgeted for.
- The required actions, including any arrangements detailed by the council's insurers, are organised and promptly carried out by nominated officers to maintain the security of surplus council buildings.
- There is adequate management oversight of the processes being followed.
- Appropriate action is taken to address any security incidents promptly.

Audit Scope

Interviewed relevant officers to obtain the process in place regarding the security of surplus council buildings.

- Prepared a series of tests to meet the above objectives.
- The auditor selected 2 surplus day centres for detailed testing.

Key Audit Assurances

- For the properties tested, appropriate actions were taken to address security incidents promptly.

Key Risks

- The lack of documented procedures and action plans can lead to inconsistent processes and unclear roles and responsibilities when dealing with surplus buildings.
- Where risk assessments for closedown of properties are not documented, there is no evidence that they have been completed or what work was carried out.
- Where there is no dedicated budget or financial monitoring for surplus buildings, there is a lack of clear oversight and accountability for these costs.
- When insurance obligations for unoccupied buildings are not met, the insurers may invalidate the insurance for those properties.



Internal Audit Report

Chief Executive's/Environment, Housing & Infrastructure

Surplus Buildings Security - General Security (A0021/2026/001)

Date: December 2025

- When management oversight and decisions relating to surplus properties are not recorded, there is a lack of transparency in the decision-making process.

Overall Audit Opinion

The audit highlighted significant weaknesses in the system of internal control. Although some actions had been undertaken satisfactorily to complete the closedown and management of the surplus buildings selected for testing, there was no formal, standardised process followed relating to this, nor was there an action plan detailing actions to be taken and there was no evidence of risk assessments being completed. Roles and responsibilities were not clear and there was a lack of documented oversight of the complete process. Furthermore, the insurance conditions for unoccupied buildings regarding property inspections were not being met for one of the properties tested. We were advised that this is the case for many other properties

Management Commentary

Management within both services are in the process of implementing the audit recommendations and will apply them to all empty buildings and not just those designated as surplus. A list of all empty properties is currently being compiled and this will be used to estimate the resource and cost implications to meet any insurance policy requirements and any additional funding requirements will be submitted to the Director of Finance and Resources for review.