

Standards, Audit and Risk Committee

Committee Room 2, Floor 5, Fife House, North Street,
Glenrothes / Blended meeting



Thursday, 23 May 2024 - 10.00 a.m.

AGENDA

Page Nos.

1. **APOLOGIES FOR ABSENCE**
2. **DECLARATIONS OF INTEREST** – In terms of Section 5 of the Code of Conduct, members of the Committee are asked to declare any interest(s) in particular items on the agenda and the nature of the interest(s) at this stage.
3. **MINUTE** – Minute of the meeting of the Standards Audit and Risk Committee meeting of 14 March 2024 3 – 5
4. **ISSUED AUDIT REPORTS** – Report by the Service Manager - Audit and Risk Management Services 6 – 11
5. **CRITICAL RECOMMENDATION FROM THE COMMUNITY EQUIPMENT REPORT** - Verbal update by the Service Manager - Audit and Risk Management Services
6. **POST AUDIT REVIEW (PAR) PERFORMANCE REPORT** - Report by the Service Manager - Audit and Risk Management Services 12 – 35
7. **2024/25 INTERNAL AUDIT PLAN** - Report by the Service Manager - Audit and Risk Management Services 36 – 56
8. **FIFE INTEGRATION JOINT BOARD (IJB) INTERNAL AUDIT REPORTS** - Report by the Service Manager - Audit and Risk Management Services 57 - 58
 - (a) Fife IJB's Internal Audit Report No. F05/23 – Fife IJB Workforce Plan 59 – 72
 - (b) Fife IJB's Internal Audit Report No. F06/24 – Resilience and Business Continuity Planning Arrangements 73 – 84
9. **STANDARDS AUDIT AND RISK COMMITTEE WORKPLAN** – Report by the Executive Director Finance and Corporate Services 85 – 89

Members are reminded that should they have queries on the detail of a report they should, where possible, contact the report authors in advance of the meeting to seek clarification.

Lindsay Thomson
Head of Legal and Democratic Services
Finance and Corporate Services

Fife House
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Glenrothes
Fife, KY7 5LT

16 May, 2024

If telephoning, please ask for:

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BLENDED MEETING NOTICE

This is a formal meeting of the Committee and the required standards of behaviour and discussion are the same as in a face to face meeting. Unless otherwise agreed, Standing Orders will apply to the proceedings and the terms of the Councillors' Code of Conduct will apply in the normal way

For those members who have joined the meeting remotely, if they need to leave the meeting for any reason, they should use the Meeting Chat to advise of this. If a member loses their connection during the meeting, they should make every effort to rejoin the meeting but, if this is not possible, the Committee Officer will note their absence for the remainder of the meeting. If a member must leave the meeting due to a declaration of interest, they should remain out of the meeting until invited back in by the Committee Officer.

If a member wishes to ask a question, speak on any item or move a motion or amendment, they should indicate this by raising their hand at the appropriate time and will then be invited to speak. Those joining remotely should use the "Raise hand" function in Teams.

All decisions taken during this meeting, will be done so by means of a Roll Call vote.

Where items are for noting or where there has been no dissent or contrary view expressed during any debate, either verbally or by the member indicating they wish to speak, the Convener will assume the matter has been agreed.

There will be a short break in proceedings after approximately 90 minutes.

Members joining remotely are reminded to have cameras switched on during meetings and mute microphones when not speaking. During any breaks or adjournments please switch cameras off.

THE FIFE COUNCIL - STANDARDS, AUDIT AND RISK COMMITTEE – BLENDED MEETING

Committee Room 2, Floor 5, Fife House, North Street, Glenrothes

14 March 2024

10.00 am – 12.10 pm

PRESENT: Councillors Dave Dempsey (Convener), Tom Adams, Lesley Backhouse, John Beare, Aude Boubaker-Calder, Al Clark, Graeme Downie, Sarah Neal, Gordon Pryde and Ann Verner.

ATTENDING: Elaine Muir, Head of Finance, Pamela Redpath, Service Manager - Audit and Risk Management Services, Carolyn Ward, Audit Team Leader, Les Robertson, Head of Revenue and Commercial Services, Jaqueline Armitage, Service Manager - Transactions Team; John Rodigan, Head of Environment and Building Services, Ross Grieve, Service Manager, Commercial, Allan Halliday, Manager - Operation and Logistic Commercial, Commercial, Environment and Building Services; Fiona McKay, Head of Strategic Planning Performance and Commissioning Manager, Avril Parr, Fife Community Equipment Partnership Manager, Health and Social Care Partnership; Lindsay Thomson, Head of Legal and Democratic Services; Helena Couperwhite, Service Manager – Committee and Members Services, Fiona Smyth, Data Protection Officer and Wendy MacGregor, Committee Officer, Committee Services, Legal and Democratic Services.

ALSO ATTENDING: Karen Jones, Director of Audit and Assurance and Amy Hughes, Assistant Manager, Public Sector External Audit, Azets Audit Services.

79. DECLARATIONS OF INTEREST

No declarations of interest were submitted in terms of Standing Order No. 22.

80. CHANGE TO MEMBERSHIP OF THE COMMITTEE

The Convener, on behalf of the committee, noted the update to the membership of this committee and welcomed Councillor Aude Boubaker-Calder to her first meeting. Appreciation was extended to Councillor Gary Holt for his effort and commitment to the committee during his time in post.

81. MINUTE

The committee considered the minute of the meeting of the Standards, Audit and Risk committee on 18 January 2024.

Arising from the minute, with reference to paragraph 73, the committee noted that invitations would be issued to members by 31 March 2024, for the workshop scheduled to cover Common Good assets, governance and management arrangements.

Decision

The committee agreed to approve the minute.

82. ISSUED AUDIT REPORTS

The committee considered a report by the Service Manager, Audit and Risk Management Services which summarised findings from the Internal Audit Reports finalised since the previous meeting of the committee. The reports highlighted any areas of concern and, if applicable, instances where Services had not taken appropriate action.

Decision

The committee:-

- (1) noted the contents of the report and the summary of findings detailed at Appendix 1 to the report; and
- (2) in reference to report no 3. (08/23) Community Equipment Service - Fife Equipment Load Store (FELS), requested an update be submitted to a future committee meeting, to inform members if the two elements of the critical recommendation in the audit had been implemented as agreed by management, element 1 by 31 March 2024 and element 2 by 30 April 2024.

83. INTERNAL AUDIT PLAN PROGRESS REPORT

The committee considered a report by the Service Manager, Audit and Risk Management Services updating on the progress towards delivering the 2022/23 and 2023/24 Internal Audit Plans.

Decision

The committee noted:-

- (1) the update on progress towards the delivery of the 2022/23 and 2023/24 Internal Audit Plans detailed at appendices A and B of the report;
- (2) that the appendices had been updated to show the movement in status for each assignment since the last progress report submitted to the committee meeting on 28 September 2023; and
- (3) that the audit reviews not carried out from the 2023/24 Audit Plan would be carried forward and included in the Audit Plan for 2024/25.

Councillor Graeme Downie left the meeting during consideration of the above item.

84. EXTERNAL AUDIT ANNUAL PLAN TO YEAR ENDED 31 MARCH 2024

The committee considered a report by the Head of Finance providing details of Azets External Annual Audit Plan for Fife Council for the financial year 2023/24, setting out the risks highlighted, planned work, audit scope and timing.

Decision

The committee noted the content of the Azets External Annual Audit plan for 2023/24.

Councillor Aude Boubaker-Calder left the meeting and Councillor Graham Downie re-joined the meeting, during consideration of the above item.

The committee adjourned at 11.40 am and reconvened at 11.50 am.

85. WHISTLEBLOWING POLICY UPDATE

The committee considered a joint report by the Service Manager, Audit and Risk Management Services, Head of Human Resources and the Head of Legal and Democratic Services updating on developments surrounding the Council's whistleblowing arrangements.

Decision

The committee:-

- (1) agreed to approve the revised Whistleblowing Policy and acknowledged that any minor amendments to the policy would be sanctioned by officers and that committee approval would not be necessary;
- (2) noted the associated processes and procedures, which would allow the Council to deal appropriately with whistleblowing disclosures; and
- (3) noted that reporting arrangements were being developed, to facilitate an annual report which would be submitted to the committee in due course.

Councillor Aude Boubaker-Calder re-joined the meeting during consideration of the above item.

86. STANDARDS, AUDIT AND RISK COMMITTEE FORWARD WORK PLAN

The committee considered a report by the Executive Director, Finance and Corporate Services providing the workplan for future meetings of the committee.

Decision

The committee:-

- (1) acknowledged the contents of the workplan; and
- (2) noted that members would come forward with suggestions for specific areas they would like to see covered in any of the reports.

23 May 2024

Agenda Item No. 4

Issued Audit Reports

Report by: Pamela Redpath, Service Manager, Audit and Risk Management Services

Wards Affected: All

Purpose

To submit to Members of the Standards, Audit and Risk Committee a summary of findings from the Internal Audit Reports that have been finalised since the last meeting of the Standards, Audit and Risk Committee. The reports highlight any areas of concern and, if applicable, instances where Services are not taking appropriate action.

Recommendation(s)

Members are asked to note the contents of this report, including the summary of findings at Appendix 1.

Resource Implications

None.

Legal & Risk Implications

Without suitable internal controls, there is an increased risk that Services and / or the Council will not achieve their objectives.

Impact Assessment

An Equality Impact Assessment is not required because the report is not proposing a change or revision to existing policies and practices.

Consultation

Audit Services has consulted all subjects of the audit reports.

1.0 Background

- 1.1 Audit Services provides an assurance function that gives the Council an independent and objective opinion on the control environment by evaluating its effectiveness in achieving its objectives. It examines, evaluates and reports objectively on the control environment as a contribution to the proper, economic, efficient and effective use of resources.
- 1.2 This report provides a summary of audit reports issued since the last report to this Committee. It describes key findings and highlights areas of concern.

2.0 Analysis of Issued Audit Reports

- 2.1 To enable the Standards, Audit and Risk Committee to form an opinion on the effectiveness of the internal control environment, to provide assurance where internal controls are working well and to highlight areas for concern, the Service Manager – Audit and Risk Management Services, prepares a report which provides a summary of the audit reports issued by Audit Services.
- 2.2 The reports issued in the current period relate to audits from the 2022/23 and 2023/24 Internal Audit Plans and from work carried out in various Services and Directorates. A short outline of each report is contained in Appendix 1.
- 2.3 Following each completed internal audit / fraud risk report, Services are asked to complete a Post Audit Review (PAR) exercise. This indicates:
 - the Service's progress in implementing agreed recommendations;
 - reasons for non-implementation; and
 - explanations for redundant recommendations.
- 2.4 The results of all PAR exercises are reported to Standards, Audit and Risk Committee separately.

3.0 Conclusions

- 3.1 This period's audits reveal some instances of non-compliance with the Council's governance arrangements. However, these are not systemic failings and, in general, satisfactory procedures are in place and being followed. Appropriate actions have been agreed in all instances to address these shortcomings.
- 3.2 I conclude that the findings do not pose a significant risk and implementation of all actions will improve the Council's control framework.

List of Appendices

1. Summary of Audit Reports Issued

Report Contact: Carolyn Ward

Audit Team Manager, Audit and Risk Management Services

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SERVICE, REPORT AND PURPOSE	SUMMARY OF FIFE COUNCIL AUDIT REPORTS
<p>1. Place - Environment and Building Services, Grounds Maintenance Service</p> <p>Works Orders</p> <p>Report (28/22)</p>	<p>This audit reviews the works orders process operating within Environment and Building Services for the commissioning of grounds maintenance services. It forms part of the 2022/23 Internal Audit Plan.</p> <p><u>Audit Opinion:</u></p> <ul style="list-style-type: none"> • Level of Assurance Grade 3 • System Materiality Grade 3 • Overall Risk Medium <p><u>Findings:</u></p> <p>The following areas for improvement were identified:</p> <ul style="list-style-type: none"> • There are no documented procedures covering all aspects of the work order process, including core services and non-core work. • The Average Band Pricing calculation is not evidenced as being checked by the Development Co-ordinator and approved by the Service Manager. • Although testing confirmed that the rates in Mayrise are accurate, there is no evidence available to confirm that the rates have been checked to ensure they have been uploaded into the system correctly. • Whilst the core services set out in the Programme of Works is input to Mayrise for billing purposes, the completeness and accuracy of this information is not checked although there have been changes in the service levels from year to year. • Area measurements held in ArcGIS (Geographical Information System), which are used for calculating recharges, are not always updated in Mayrise resulting in recharges for core work being incorrect. Testing of one four-week billing period with total recharges of £47,028.08, identified that Services had been overcharged in total by £3,946.25 and under charged in total by £672.49. • Quotations for non-core work for private customers are not always provided before work commences and where they are, they are not sufficiently detailed. <p>Satisfactory actions have been agreed to address the six audit recommendations (3 Substantial and 3 Moderate) in the report by 30 September 2024.</p>
<p>2. Communities - Housing Services</p>	<p>The 2023/24 Internal Audit Plan contains an allocation of days for Audit Services to carry out formal follow-up reviews for a planned portfolio of audit reports. This allocation is used to assess,</p>

SERVICE, REPORT AND PURPOSE	SUMMARY OF FIFE COUNCIL AUDIT REPORTS
<p>Follow-Up to Report 07/22, Gas Safety Checks</p> <p>Report (09/23)</p>	<p>through the consideration of evidence, the extent to which recommendations previously agreed with management have been implemented.</p> <p>This audit is a follow-up review of Report 07/22, Gas Safety Checks, which was issued on 15 March 2023.</p> <p>The Audit Opinion in the original internal audit report concluded that the system of controls scored a Grade 3 and the materiality of the area scored a Grade 5, making the overall risk High. A number of areas for improvement were identified and 10 recommendations, which the Service agreed to implement by 31 March 2024, were made to address them.</p> <p>A summary of progress made towards implementing the 10 recommendations previously agreed with management is as follows:</p> <ul style="list-style-type: none"> • Six recommendations (2,5,7,8,9 and 10) have been fully implemented; • Two recommendations (1 and 3) have been partially implemented; and • Two recommendations (4 and 6) have not been implemented. <p><u>Audit Opinion:</u></p> <ul style="list-style-type: none"> • Level of Assurance Grade 2 • System Materiality Grade 5 • Overall Risk Medium <p><u>Findings:</u></p> <p>Further action is required as follows:</p> <ul style="list-style-type: none"> • Procedures 419 - How to Run Gas Backlog and Process Map - Project Management (Component Replacement Heating) should be updated. • Procedures should be prepared for the weekly check, which is now undertaken to ensure that all properties in CX with a capped gas supply status older than six months remain valid. • Gas Safety Certificate templates should be amended to allow serial numbers to be recorded on the form and then for the information on the form to be input to CX. • Evidence should be retained to verify certificates have been mailed to tenants and handwritten gas safety certificates should be signed by the tenant to confirm receipt. <p>Satisfactory actions have been agreed to address the 4 outstanding audit recommendations (4 Substantial) in the report by 30 September 2024.</p>

SERVICE, REPORT AND PURPOSE	SUMMARY OF FIFE COUNCIL AUDIT REPORTS
<p>3. Education & Place - Roads & Transportation Service</p> <p>School Transport – Additional Support Needs</p> <p>Report (10/23)</p>	<p>This audit is a review of the school transport policy in place for pupils with additional support needs, as well as the effectiveness of supporting processes and procedures developed to help ensure compliance. It forms part of the 2023/24 Internal Audit Plan.</p> <p><u>Audit Opinion:</u></p> <ul style="list-style-type: none"> • Level of Assurance Grade 4 • System Materiality Grade 4 • Overall Risk High <p><u>Findings:</u></p> <p>The following areas for improvement were identified:</p> <ul style="list-style-type: none"> • The Home to School Transport Policy in operation, which currently offers a level of service above statutory requirements, has not been approved or reviewed for over 5 years. • There are no procedures in place that document the steps that require to be taken following completion of the application form through to the transport provision being put in place. • The procedure document that guides completion of the online application form does not emphasise the importance of providing all requested information to ensure that the most appropriate level of transport is procured. • The information communicated to parents and carers via the Council’s internet site does not provide sufficient detail about entitlement criteria. • A significant number of online applications for ASN transport are not completed fully by schools. • There is insufficient independent review of applications and challenge of decisions made by schools in respect of applications. • Roads & Transportation Services generally communicate with the EDOT, rather than directly with individual schools that have the detailed knowledge of pupils. • There is insufficient focus on the importance of developing life skills, particularly for older pupils, and this is often not considered at all in the transport application process. In addition, there is no performance management around the development of transportation related life skills for pupils. • Whilst the assessment of a pupil’s needs should determine whether an escort is required or not, the length of the journey is not taken into consideration under current arrangements when determining the most appropriate mode of transportation. Consequently, taxis /

SERVICE, REPORT AND PURPOSE	SUMMARY OF FIFE COUNCIL AUDIT REPORTS
	<p>minibuses are being used to transport pupils, along with their escorts, on a few extremely short journey contracts.</p> <ul style="list-style-type: none"> • The take-up of parental agreements, where parents are paid a mileage rate for transporting their own child / young person to school, is very low (17/1050), and the related potential savings are not adequately considered. • Some of the annual transport contracts cost significantly more in some areas than others. Whilst the reason for this is likely to be down to supply and demand, these contracts are not currently scrutinised and there may be scope to identify further alternatives. • There are few contracts in place that extend across neighbouring schools (i.e. where more than one pupil is collected by the same vehicle and dropped off / picked up at neighbouring schools consecutively). However, there may be scope to identify additional opportunities. • There is no central record of appeals and complaints received. • Whilst not a legal or policy requirement, all transport needs and contracts are reviewed annually before the start of the next academic year. This approach results in a large piece of work being completed over a concentrated period of time. <p>Satisfactory actions have been agreed to address the 11 audit recommendations (6 Substantial and 5 Moderate) in the report by 31 August 2025.</p>

23 May 2024
Agenda Item No. 6

Post Audit Review (PAR) Report

Report by: Pamela Redpath, Service Manager, Audit and Risk Management Services

Wards Affected: All

Purpose

To submit to Members of the Standards, Audit and Risk Committee an update on progress towards implementing internal audit recommendations previously agreed with Management.

Recommendation(s)

Members are asked to note the contents of this report and the progress that has been made in implementing recommendations.

Resource Implications

None.

Legal & Risk Implications

Where internal audit recommendations are not implemented timeously, the Council can be exposed to unnecessary risks, including, in some instances, risks surrounding legislative / regulatory compliance.

Impact Assessment

An Equality Impact Assessment is not required because the report is not proposing a change or revision to existing policies and practices.

Consultation

Audit Services has consulted with all relevant services as well as Council Executive Team.

1.0 Background

- 1.1 Standard 2500 of the Public Sector Internal Audit Standards (PSIAS) entitled Monitoring Progress states “the chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management”. In practice this requirement is discharged by the Service Manager, Audit and Risk Management Services, ensuring that there are effective processes in place to capture assurances that audit recommendations have been implemented in full or, if this is not the case, that senior management are aware of the consequences and have accepted the risk.
- 1.2 The Internal Audit Plan submitted to the Standards, Audit and Risk Committee annually contains a portfolio of formal follow-up reviews to be undertaken by internal audit staff. This allocation is used to assess the extent to which recommendations previously agreed with management have been implemented. The outcomes of such reviews are formally reported to management and submitted to the Standards, Audit and Risk Committee as part of the standing item on Issued Audit Reports.
- 1.3 It is not feasible within existing resources for Audit Services to carry out formal follow-up reviews for all areas previously audited. Therefore, to ensure compliance with the PSIAS, assurances are also formally sought from management via this PAR exercise. These PARs require management to provide an update of the action taken in respect of recommendations previously made. Ideagen (formerly Pentana), the Council’s performance and risk management system, is used for this purpose. On the basis of these updates and taking cognisance of the potential risk if the recommendations previously agreed have not been implemented, a formal follow-up review may be subsequently undertaken by Audit Services and reported to Committee in line with paragraph 1.2 above.
- 1.4 Updates on recommendations with implementation deadlines up to an agreed cut-off date of 31 March 2024 have been included in this exercise. The last PAR report, which was submitted to this Committee on 25 May 2023 had a cut-off date of 31 March 2023.

2.0 Assessment

- 2.1 Attached at Appendix A is a schedule summarising the work undertaken. The schedule provides information surrounding the report number and issue date; original and, where appropriate, revised recommendation due date; and priority levels for each recommendation. In addition, where a recommendation has not been fully implemented, a management update on the current status of implementation has been provided.
- 2.2 A total of 138 recommendations from 47 internal audit reports were subject to a PAR as part of the 2023/24 Internal Audit Plan. Of the 138 recommendations, contained in Appendix A, 108 (78%) have been fully implemented, 12 (9%) have been partly implemented and 18 (13%) have not been implemented. Please note that for recommendation 7 in report number 27/22, two of the three Services responsible for implementing it have provided assurances of full implementation, whilst the implementation date for the third Service has not yet lapsed. For the recommendations that are partly / not implemented, assurances have been provided by management to Audit Services that the outstanding areas will be addressed, and revised timelines for completion have been specified. None of the partly / not implemented recommendations are critical. However, Audit Services is

reviewing evidence to support the one critical recommendation reported by management as being fully implemented.

- 2.3 Audit Services will continue to monitor progress towards implementation of these recommendations, reporting back to Standards, Audit and Risk Committee as and when appropriate.
- 2.4 Recommendations contained within the Original Audit Reports detailed in the table below have been excluded from this exercise, because they have recently been, or are in the process of being, formally followed up.

Original Audit Report	Status of Follow-up
Finance & Corporate Services - Accounts Payable - Procure to Pay, Recurring Payments Report No.91, issued on 07/02/23	Draft Follow-up Report Issued
Communities, Housing Services - Gas Safety Checks Report No.07/22, issued on 15/03/23	Final Follow-up Internal Audit Report No. 09/23, issued 09/05/24

3.0 Conclusions

- 3.1 The PAR process has introduced a structured approach to obtaining management assurances surrounding action taken by services in respect of recommendations previously made.
- 3.2 Delays in the implementation of some recommendations have occurred due to resource pressures and implementation of new IT systems. Revised implementation dates have been agreed with Services and outstanding actions will continue to be monitored until they have been appropriately implemented.
- 3.3 Although there are a number of agreed actions that have remained outstanding for prolonged periods, in the overall context of the Council's operations, the delayed implementation of these recommendations does not pose a significant risk.

List of Appendices

1. Appendix A - Summary of Progress on the Implementation of Internal Audit Recommendations with an original implementation date up to and including 31 March 2024.

Report Contact

Hazel Hastie

Auditor, Audit & Risk Management Services

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**SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS
(ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)**

Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
Communities Repairs & Maintenance - Council Houses Follow Up 30/09/16	460	21	2	31/12/17	31/03/25	0%	<p>This recommendation relates to the possibility of automating alerts for asbestos inspections on the new housing management system, Cx. We are still waiting on full implementation of our Asset Database, which holds an asbestos module. Agreement to move through the gateway to procurement stage was gained in February 2024, and a Project Manager appointed. Once Procurement provides a member of staff this will allow this to progress.</p> <p>The expected timeframe for the upgrade of the Asset system is 9 months, however this does not include the Asbestos module; there is a requirement to ensure the stock condition element is working correctly before moving on to this stage.</p>
Finance & Corporate Insurance 21/02/17	475	1	2	30/09/17	31/12/24	75%	<p>This recommendation relates to operational procedures.</p> <p>Historically this recommendation was not fully implemented for a number of reasons, including unexpected workforce pressures relating to significant property fires. Plans were in place to review and update all procedures in place during 2023, however, long-term absences and staff turnover meant this was not possible. Following two recent appointments, the Team is now fully resourced. The new Insurance Officer is responsible for co-ordinating, monitoring and reporting on progress made towards</p>

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)							
Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
							reviewing each procedure. An overarching schedule has been created to assist with that. To date, 21% of the procedures been redrafted and are undergoing a peer review and 7% have been signed off as completed by the Team Leader.
Finance & Corporate SEEMiS 18/04/18	516	2	3	31/01/19	20/12/24	0%	This recommendation relates to a Risk Assessment being carried out before entering into any future SEEMiS (Scottish [Government] Education – Education Management Information System) agreement. It will be completed as part of implementation once the new version of SEEMiS is received, expected in October 2024. We are committed to the use of SEEMiS by the Scottish Government and have no control over delays in the delivery date.
		4	2	31/01/19	20/12/24	0%	This relates to roles and responsibilities being adequately defined and documented in future SEEMiS operational guides. It will be completed as part of implementation once the new version of SEEMiS is received, expected in October 2024. We are committed to the use of SEEMiS by the Scottish Government and have no control over delays in the delivery date.
		5	3	31/01/19	20/12/24	0%	This recommendation relates to both Primary and Secondary schools ensuring that the

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)							
Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
							<p>standard set up is followed as per the documented procedures.</p> <p>This will be completed as part of implementation once the new version of SEEMiS is received, expected in October 2024. We are committed to the use of SEEMiS by the Scottish Government and have no control over delays in the delivery date.</p>
		15	3	31/01/19	20/12/24	0%	<p>This relates to SEEMiS being set up to alert the user when a duplicate name or date of birth is used, as it does with the Scottish Candidate Number.</p> <p>This will be completed as part of implementation once the new version of SEEMiS is received, expected in October 2024. We are committed to the use of SEEMiS by the Scottish Government and have no control over delays in the delivery date.</p>
Finance & Corporate Payroll Lottery 05/10/18	535	10	3	31/03/19	31/10/23	100%	

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)							
Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
Finance & Corporate Purchase Placements 06/11/18	539	10	2	30/06/19	31/10/24	0%	<p>This recommendation relates to the awarding of a contract for secure transport.</p> <p>This is currently on hold pending expected feedback on the Childcare & Justice Bill consultation in June 2023, where it has been proposed that Secure Care Transport is incorporated into national funding with provision by Secure Units themselves, which would potentially remove the need for councils to provide transport.</p> <p>Feedback from the national group confirms the upcoming bill is proposing standards for secure transport. We expect to progress on that basis.</p>
Education and Children's Services Risk Management and Business Continuity 03/10/19	14	2	2	31/07/20	04/10/24	70%	<p>This recommendation relates to producing an action plan to drive improvements in risk management maturity within the Directorate.</p> <p>The action plan that was produced is now being progressed. Risk registers are in place at both Primary and Secondary School level. Directorate risks are currently under review in line with the Directorate Improvement Planning Cycle for 2023-26.</p>
Education and Children's Services Management of Information 05/03/20	31	2	2	31/03/20	31/10/24	0%	<p>This recommendation relates to updating the Information Asset Register (IAR). Creation of an IAR is now complete for F&CS and its critical services. Information Asset Registers for other directorates is due for return July 2024. The Records Manager will review</p>

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)							
Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
							these by September 2024.
Communities Council Tax Discounts and Exemptions 19/03/20	35	1	2	30/06/20	30/06/24	80%	This recommendation relates to whether an external provider should be used to carry out a full discount and exemption review or whether this should be performed in-house. Review of discounts and exemptions will be performed in-house and a timetable for this work is currently being developed.
Finance & Corporate Claim for European Parliamentary Election Fees and Charges 01/12/20	47	1	3	30/06/20	30/06/23	100%	
Finance & Corporate Management of Information 27/01/21	53	7	3	31/03/21	30/06/23	100%	
Health & Social Care Concessionary Taxi Booking Follow-Up 18/05/21	60	2	2	30/06/21	31/07/23	100%	
		3	2	30/06/21	31/07/23	100%	
		10	3	30/06/21	31/07/23	100%	
		11	2	30/06/21	31/07/24	80%	This relates to an appropriate level of operational contract monitoring being undertaken by Health and Social Care to

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							ensure taxi providers are adhering to the conditions of the framework. The Health & Social Care Partnership has devised a monitoring template that is currently being reviewed by the Procurement Team. Following that review, annual monitoring will be undertaken for all taxi providers on the contract.
Finance & Corporate Cybersecurity 12/10/21	69	1	3	31/12/22	31/08/23	100%	
Legal & Democratic Services – Electoral Service Electoral Registration 21/01/22	79	2	2	31/08/22	30/06/23	100%	
Community Care Services Clients Funds 07/02/22	80	1	3	30/04/22	31/08/24	0%	This recommendation relates to documented procedures being reviewed, version-controlled and issued to all relevant staff. The Improvement Manager for Care Homes is to review and update procedures but due to competing demands this has been delayed.
Communities	81	2	2	30/04/22	31/07/23	100%	

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)							
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Emergency Resilience 11/03/22		4	2	30/04/22	31/12/23	100%	
Communities & Neighbourhoods, and BTS COBIT 5 Assessment Review Process 30/05/22	86	1	2	30/09/22	30/04/24	0%	This recommendation relates to all compiled evidence being comprehensive and robust in order to provide assurance that outcomes have been achieved and to verify the level of COBIT maturity reached. The COBIT assessment function is in the process of moving back into BTS from Communities. An extension was given to allow for the new arrangements to be put in place.
		2	3	30/09/22	30/04/24	0%	This recommendation relates to reminding staff that all relevant communication relating to the COBIT 5 assessments should be retained and saved alongside the appropriate COBIT Assessment. Due to the COBIT assessment function moving back into BTS from Communities, an extension was given to allow for the new arrangements to be put in place.
		3	2	30/09/22	30/04/24	0%	This recommendation relates to adhering to agreed timescales for all stages recorded on the timetable. Due to the COBIT assessment function moving back into BTS from Communities, this has been extended to allow for the new

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							arrangements to be put in place.
		5	3	31/10/22	01/02/24	100%	
Revenue & Commercial Services – Shared Service Centre Payroll – Central Processing 20/06/22	87	1	3	30/09/22	30/06/23	100%	
Enterprise & Environment – Planning Climate Change 10/10/22	88	1	2	14/03/23	30/06/23	100%	
		3	2	14/03/23	31/01/24	100%	
Education & Children’s Services Payroll Processing 10/10/22	89	1	2	31/12/22	31/12/23	100%	
Finance & Corporate – Revenue & Commercial Services – Share Service Centre Bank & Suspense Account Reconciliations – Payroll 06/02/23	90	3	3	31/03/23	30/04/24	100%	

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Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
Education Purchasing Cards 07/02/23	92	3	2	30/04/23	N/A	100%	
		6	2	30/04/23	N/A	100%	
Enterprise & Environment – Property Services Vacant Non- Housing Properties 21/12/22	01/22	3	2	31/03/23	31/10/23	100%	
		9	2	31/03/23	31/10/23	100%	
Finance & Corporate Services – Business Technology Solutions (BTS) Information Security Management 02/02/23	04/22	1	2	30/06/23	31/08/23	100%	
		2	2	30/06/23	31/05/24	50%	This recommendation is about reviewing and revising the Information Security Incident Management Policy and supporting policies and procedures in consultation with relevant Services then making them available to staff. The Information Policy Web Pages have been built and are going through testing and review. This will be followed up with a Communications Plan to ensure staff are regularly reminded of Information Security matters.
Education & Children’s Services – Education Teachers Payroll 16/02/23	06/22	1	3	31/05/23	N/A	100%	
		2	2	31/05/23	N/A	100%	
		3	2	31/05/23	N/A	100%	

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Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
Communities – Corporate Development Oversight of Arm’s Length External Organisations 04/04/23	08/22	2	2	31/03/24	N/A	100%	
		3	2	30/06/23	N/A	100%	
		4	2	30/06/23	N/A	100%	
		5	2	30/06/23	N/A	100%	
		6	2	30/06/23	N/A	100%	
Communities – Corporate Development Follow-up to Report 75 Common Good Fund Grants 13/04/23	09/22	2	3	30/06/23	N/A	100%	
		3	3	30/06/23	N/A	100%	
		4	3	30/06/23	N/A	100%	
		6	2	30/06/23	N/A	100%	
		7	2	30/06/23	N/A	100%	
		8	2	30/06/23	N/A	100%	
		9	2	30/06/23	N/A	100%	
		10	2	30/06/23	N/A	100%	
		11	2	30/06/23	N/A	100%	
		12	3	30/06/23	N/A	100%	
		13	3	31/12/23	N/A	100%	
Communities – Business & Employability Follow Up to Report 57 – Matrix Fife	11/22	3	3	31/07/23	N/A	100%	
		6	2	31/05/23	N/A	100%	

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27/04/23							
Finance & Corporate Services – Finance Capital Plan 29/04/23	12/22	1	3	31/03/24	N/A	100%	
Finance & Corporate Services Follow Up to Report 46 – Information Governance 04/05/23	13/22	3	2	31/12/23	31/03/24	100%	
		4	2	31/08/23	30/09/24	0%	This recommendation relates to Retention Schedules being maintained for all Teams within Finance & Corporate Services and evidence of when they were reviewed and approved should be retained. This has been delayed due to resource issues.
		5	2	30/06/23	31/01/24	100%	
		6	3	31/08/23	30/09/24	0%	This recommendation relates to recording items of enduring value on retention schedules. This has been delayed due to resource issues.
		8	2	31/12/23	30/06/24	0%	This recommendation relates to ensuring that Council contracts communicate to suppliers the requirement to be Public Records Scotland Act (PRSA) compliant. PRSA terms are now included in contracts,

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							and the accompanying specification for contracts details records management requirements. A further review will be held with procurement to ensure this requirement is being understood and actioned by suppliers and is expected to be completed by 30 June 2024.
		9	3	31/12/23	30/06/24	0%	This recommendation relates to the E-learning training module being fully completed, with the question section added, then published on Oracle for all staff to use. The requirement for training has been reviewed and records management training will now be incorporated into the Data Protection training at next review and is expected to be completed by 30 June 2024.
Finance & Corporate Services	14/22	2	2	31/05/23	31/08/23	100%	
Education & Children's Services		4	2	31/05/23	31/08/23	100%	
Health & Social Care Partnership		5	1	30/06/23	31/08/23	100%	
Safeguarding							
11/05/23							
Communities – Housing Services	15/22	5	2	31/07/23	N/A	100%	
Follow Up to Report 71 Risk		6	2	31/10/23	31/10/24	70%	This recommendation relates to the FHR Partnership Agreement and the Fife Council / FHAA Partnership Agreements including a

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Management & Business Continuity (Service Level) 18/05/23							dedicated risk statement meeting the requirements of the audit recommendation. A partnership agreement should be drawn up for the Health and Social Care Partnership. Good progress is being made on the FHR and FHAA Partnership Agreements. The Service is considering the scope of a potential partnership agreement for the H&SCP.
							8
Enterprise & Environment – Facilities Management Catering and Cleaning Stock Control 05/06/23	16/22	1	3	31/12/23	N/A	100%	
		2	2	31/08/23	N/A	100%	
		3	3	31/08/23	N/A	100%	
		4	2	31/08/23	N/A	100%	
		5	2	31/03/24	N/A	100%	
		6	2	31/08/23	N/A	100%	
		7	2	31/12/23	N/A	100%	
		8	2	31/03/24	N/A	100%	
		9	2	31/03/24	N/A	100%	
Enterprise & Environment – Environment & Building Services – Fleet Services	17/22	1	2	31/03/24	30/09/24	0%	This recommendation relations to the Fife Council Travel Plan being reviewed and revised accordingly. Work is underway with all Services to develop and update the Fife Travel Plan. This has

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Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
Pool Cars 05/06/23							taken longer than expected due to other competing priorities.
		2	3	30/09/23	31/12/23	100%	
		4	3	30/09/23	N/A	100%	
		6	2	31/03/24	N/A	100%	
Communities – Communications & Engagement Media Relations 05/06/23	18/22	1	3	30/06/23	N/A	100%	
Enterprise & Environment – Property Services Follow Up to Report 62 Asset Management Land and Buildings 05/06/23	19/22	1	3	31/10/23	30/04/24	100%	
		3	2	31/10/23	N/A	100%	
		5	2	31/10/23	30/04/24	100%	
Communities – Housing Services Homelessness 07/06/23	20/22	1	3	31/12/23	N/A	100%	
		2	2	31/08/23	N/A	100%	
		3	2	31/08/23	N/A	100%	
		4	3	30/09/23	N/A	100%	
		5	2	30/09/23	N/A	100%	

SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)							
Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
Fife Resource Solutions and Cireco Data Protection 07/06/23	21/22	1	2	30/06/23	N/A	100%	
		2	3	30/06/23	N/A	100%	
		3	2	30/06/23	N/A	100%	
		4	3	30/06/23	N/A	100%	
		5	2	30/06/23	N/A	100%	
		6	2	30/06/23	N/A	100%	
Corporate Human Resources Business Technology Revenue & Commercial Services Leavers Process 14/06/23	22/22	1	2	31/03/24	N/A	100%	
Finance & Corporate Services – Business Technology Solutions Follow Up to Report No 58 IT Performance Management	23/22	1	3	31/03/24	31/05/24	80%	This recommendation relates to Service Management Performance Management Processes (procedural documentation) being completed to show how data is gathered and performance monitored. This has been extended as the document is going for approval to the BTS Strategic & Governance (S&G) Meeting on 9 May 24 prior to publication.

**SUMMARY OF PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS
(ORIGINAL / REVISED IMPLEMENTATION DATE UP TO AND INCLUDING 31 MARCH 2024)**

Client – Subject Report Issue Date	Report No.	Rec. No.	Priority 1=Critical 2=Substantial 3=Moderate	Original Due Date	Revised Due Date	Progress	Management Update (if less than 100% complete)
13/10/23							
		2	2	31/03/24	31/05/24	80%	This recommendation relates to Service Management Performance Management Processes (procedural documentation) being completed to show how data is gathered and performance monitored. This has been extended as the document is going for approval to the BTS S&G Meeting on 9 May 24 prior to publication.
		3	3	31/03/24	N/A	100%	
		4	3	31/03/24	N/A	100%	
		5	2	31/03/24	31/05/24	80%	This recommendation relates to Service Management Performance Management Processes (procedural documentation) being completed to help ensure the consistency, completeness and integrity of performance monitoring source data. This has been extended as the document is going for approval to the BTS S&G Meeting on 9 May 24 prior to publication.
		6	2	31/03/24	N/A	100%	
		7	2	31/03/24	31/05/24	80%	This recommendation relates to Service Management Performance Management Processes (procedural documentation) being completed to show that the information held in Ideagen and Assyst is being regularly checked against targets.

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							This has been extended as the document is going for approval to the BTS S&G Meeting on 9 May 24 prior to publication.
		8	2	31/03/24	N/A	100%	
Communities – Housing Services	93	1	3	31/12/23	N/A	100%	
Repairs and Maintenance – Mutual Repairs		7	2	31/12/23	N/A	100%	
07/06/23		8	2	30/09/23	N/A	100%	
Education & Children’s Services – Education Service	24/22	1	3	31/10/23	N/A	100%	
Arrangements for Cash Handling and Security		2	3	31/10/23	N/A	100%	
24/10/23		3	3	31/10/23	N/A	100%	
		4	3	31/10/23	N/A	100%	
Corporate Stocks & Inventories	25/22	1	3	31/03/24	31/05/24	50%	This recommendation relates to comprehensive documented stocktaking procedures being produced, in line with the corporate guidance and the Council’s Financial Regulations for: <ul style="list-style-type: none"> • Fleet Services for the Horticultural Workshop and Fuel site 19 (Bankhead); and • BTS for hardware & communication stock.
27/10/23							

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							Following their development, they should be made available to all relevant staff and subject to regular review. Both Services are currently working on the development of comprehensive procedures for stocktaking and expect this to be completed by the end of May 2024.
		2	3	31/12/23	N/A	100%	
		4	3	31/10/23	N/A	100%	
		5	3	30/11/23	31/05/24	0%	This recommendation relates to stock management reports being produced and reviewed by management for Horticultural to help ensure delivery of an efficient and effective service, e.g., to help minimise the risk of stock becoming obsolete or holding stock items that are no longer in demand. Due to staff changes, implementation has been delayed.
Children & Families Service, Housing Services, Health & Social Care Partnership	27/22	1	2	30/04/24	N/A	100%	
		2	3	30/04/24	N/A	100%	
		3	2	31/01/24	N/A	100%	
Lone Working 14/12/23		4	2	31/03/24 Housing	N/A	100%	
		5	2	31/03/24 Housing	N/A	100%	

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		6	2	31/03/24 Housing	N/A	100%	
		7	2	31/01/24 Housing	N/A	100%	
				31/12/23 H&SCP	N/A	100%	
		8	2	31/01/24 Housing	N/A	100%	
Education & Children's Services – Education Service Pupil Equity Funding (PEF) 13/12/23	02/23	1	3	31/12/23	31/08/24	0%	This recommendation relates to School PEF Plans, progress towards their implementation being published on the relevant school websites and a register established containing all plans. School PEF Plans for 2024/25 are due to be submitted mid-June, after which this recommendation will be progressed.
		5	2	31/03/24	N/A	100%	
Finance & Corporate Services – Business Technology Solutions Follow Up to Report 83 IT Disaster Recovery 13/12/23	03/23	1	2	31/03/24	31/05/24	50%	This recommendation relates to BTS reviewing the content of the current Disaster Recovery (DR) Plan with the aim of aligning this to best practice including: <ul style="list-style-type: none"> • Invocation of the plan including authority • Dependencies for system recovery • Authority to spend • Rendezvous Points • Essential contact details (including out of hours)

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							<ul style="list-style-type: none"> Initial response to a range of scenarios <p>In addition, once developed the DR Plan should be reviewed at an appropriate periodic basis and after any incident. The Plan should be stored in an appropriately secure location, communicated to all relevant employees and assigned to a suitably responsible owner. BTS should explore an additional storage solution for their DR Plan.</p> <p>A revised DR Plan is currently being reviewed with the Emergency Resilience Team to address the first part of this recommendation.</p> <p>The second part relates to storing the information in a secondary location and this has been completed.</p>
		3	3	29/02/24	N/A	100%	
Finance & Corporate Services – Legal & Democratic Services – Revenue & Commercial Services Members Expenses 12/12/23	04/23	1	3	29/02/24	N/A	100%	
		2	3	31/12/23	N/A	100%	
		6	2	31/03/24	N/A	100%	
Fife Health & Social Care Partnership Place Directorate	08/23	3	2	31/03/24	N/A	100%	
		7	3	31/03/24	N/A	100%	

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Community Equipment Service – Fife Equipment Loan Stores (FELS) 26/02/24		8	1	31/03/24	N/A	100%	Please note: Audit Services is reviewing evidence to support this.
		11	3	31/03/24	N/A	100%	

23 May 2024

Agenda Item No. 7

2024/25 Internal Audit Plan

Report by: Pamela Redpath, Service Manager, Audit and Risk Management Services

Wards Affected: All

Purpose

To submit to the Standards, Audit and Risk Committee the Internal Audit Plan for the 2024/25 financial year, the outcome from the review of the 2023/24 Internal Audit Plan and an update on progress made towards delivering planned assignments.

Recommendation(s)

Standards, Audit and Risk Committee is asked to:

1. Review and approve the 2024/25 Internal Audit Plan as detailed at Appendix A.
2. Review and approve the amendments made to the 2022/23 and 2023/24 Internal Audit Plans.
3. Note the update on progress made towards delivering the 2022/23 and 2023/24 Internal Audit Plans at Appendix B.

Resource Implications

This Internal Audit Plan has been developed within the resources agreed in the revenue budget for Audit Services. There are no other resource implications.

Legal & Risk Implications

The Internal Audit Plan is designed to review the areas of highest risk, considering results from previous years' audit reviews.

Audit Services is required to cover sufficient areas of the Council's activities / risks to allow the Service Manager, Audit and Risk Management Services to provide an overall annual opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control.

Impact Assessment

An EqIA has not been completed and is not necessary as the report does not propose a change or revision to existing policies and practices.

Consultation

The Chief Executive, Executive Director of Finance and Corporate Services, the Council Executive Team, Head of Finance and the Convener of the Standards, Audit and Risk Committee have been consulted on the content of this report.

1.0 2024/25 Internal Audit Plan

- 1.1 The Public Sector Internal Audit Standards (PSIAS), which came into effect in April 2013 and revised most recently in April 2017, set out the requirements in respect of professional standards for all internal audit service providers within the public sector. The key standards within the PSIAS that relate to the preparation of the Internal Audit Plan are as follows:
- Standard 2010 - Planning, which states that *“the chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals”*.
 - Standard 2020 - Communication and Approval, which states that *“the chief audit executive must communicate the internal audit activity’s plans and resource requirements, including significant interim changes, to senior management and the board for review and approval. The chief audit executive must also communicate the impact of resource limitations”*.
- 1.2 In practice within Fife Council, a risk-based plan for the organisation, outlining the planned programme of work to be undertaken is developed annually by Audit Services. Due to the environment in which local government operates and the potential corresponding challenges, the plan requires to be sufficiently flexible to enable it to respond to changes in the organisation’s risks and priorities when they present themselves.
- 1.3 In developing the plan, the maturity of the Council’s risk management framework, including risk registers, is taken into consideration. The Service Manager, Audit and Risk Management Services also carries out a supplementary stakeholder consultation exercise, whereby input from key officers and Elected Members is considered. In line with last year, to demonstrate that that 2024/25 Internal Audit Plan is risk based, each individual assignment has been cross-referenced to the Council’s new Strategic Risk Register, using corresponding risk codes and inherent risk scores. Where relevant, risks within the recently established service-level risk registers have also been referred to.
- 1.4 Whilst the Council is responsible for establishing and maintaining an appropriate framework of governance, risk management and control, a fundamental role of Audit Services is to provide Elected Members and senior management with independent and objective assurance surrounding those arrangements, whilst at the same time adding value / supporting improvement.
- 1.5 The Service Manager, Audit and Risk Management Services is required to provide an overall annual opinion on the adequacy and effectiveness of the Council’s framework of governance, risk management and control. With that in mind, the Internal Audit Plan must include a work programme that is sufficient and diverse enough to enable that opinion to be suitably informed. The annual opinion is included within the Internal Audit Annual Report submitted to Standards, Audit and Risk Committee.
- 1.6 Key components of the internal audit planning process include having a clear understanding of the Council’s functions / activities, associated risks and range and breadth of potential areas for auditing. This is known as establishing the Audit Universe. The Council’s high level Audit Universe can be found at Appendix C. The planning process is also informed by developments at both a national and local level as well as other relevant background information contained, for example, within relevant Accounts Commission / Audit Scotland reports and financial bulletins, Council risk registers and relevant reports presented to committee.

- 1.7 To capture potential areas of risk and uncertainty, including emerging risks, key stakeholders have been consulted. The stakeholder consultation exercise included discussions with all Directorate Leadership Teams, the BTS Management Team, the Risk Management Team Leader and other key stakeholders such as Azets, the Council's appointed external auditor. Standards, Audit and Risk Committee Elected Members, including the Chair and Vice Chair, were also consulted. In total, of the order of 70 key stakeholders were consulted as part of the 2024/25 planning process.
- 1.8 The proposed portfolio of work to be included within the 2024/25 Internal Audit Plan is summarised at Appendix A. Proposed reviews have been grouped together into key themes that are integral to the assurance gathering process across the Council's activities. For each of the reviews included within the plan there is a high-level summary of the proposed coverage and inherent risk rating, currently informed by the Council's Strategic Risk Register and, where relevant, recently established service-level risk registers. This methodology will continue to evolve as the Council's risk management arrangements mature. It is anticipated that there will be internal controls in place to mitigate those risks, however, the level of controls and reliance that can be placed on them cannot be confirmed until the audit assignments have been undertaken. The proposed coverage has, in the main, been compiled based on discussions with stakeholders and review of relevant background information gathered as part of the audit planning process. In line with standard working practices, a more detailed Terms of Reference, containing background information, scope and specific objectives will be compiled for each assignment and agreed with the client prior to commencement of the audit fieldwork.
- 1.9 The nature and scope of internal audit work continues to be diverse and wide-ranging, and therefore, a varied portfolio of professional skills and technical competencies is required to successfully deliver the plan. It is difficult to ensure the continued provision of all necessary skills in an in-house team and, consequently, staff training and development continues to be fundamental to success. In the past, to help address the skills and competencies gap relating to more technical IT audits, Audit Services has procured a resource from another Scottish local authority.
- 1.10 For the 2024/25 financial year, whilst the total number of productive days (non-audit and audit) is broadly in line with previous years, the total number of productive days available for Fife Council audit work has reduced by approximately 18%, to 1720 days. That said, some of those days are now at a higher salary grade than in previous years. The reduction is as a result of building further days into the workplan to support additional staff training and development, the enhancement of audit procedures and improvements to the audit report template. A higher contingency, to protect against absence and the requirement to potentially deliver an audit for the Fife IJB, has also been factored in. Approximately 80% of the productive audit days will be assigned to reviews that will commence during 2024/25 and the balance will be used to finalise prior year work that is ongoing / nearing completion.
- 1.11 It should be noted that whilst the 2024/25 Internal Audit Plan, including estimated resources, has been prepared utilising the best information currently available, it is possible that it may require to be amended during the financial year to reflect changing risks, priorities and resource availability. As required under the PSIAS, any significant changes to the planned programme of work will be reported to the Standards, Audit and Risk Committee. The Chief Executive, Executive Director of Finance and Corporate Services and the Head of Finance will also be kept informed of developments regarding internal audit by the Service Manager, Audit and Risk Management Services through regular meetings.

2.0 Internal Audit Plan - Continuous Review

- 2.1 In line with standard working practices, delivery of individual assignments in the 2022/23 and 2023/24 Internal Audit Plans is considered on an ongoing basis in conjunction with directorates / services. The reasons for this are two-fold, ensuring assignments are prioritised for delivery when it is most convenient / beneficial to do so and ensuring that the Council continues to utilise its available internal audit resource efficiently and effectively.
- 2.2 Discussions surrounding the outstanding individual assignments within the 2022/23 and 2023/24 Internal Audit Plans, along with associated risks, and whether they continue to be relevant have taken place throughout the year as well as during the 2024/25 Internal Audit Plan stakeholder consultation process. Proposed amendments, along with corresponding reasons, are detailed in the tables below:

2023/24 Audit	Outcome	Reason(s)
Financial Assessments	Defer (Reconsider 2025/26)	Timing and Internal Audit Resource - responsibility for financial assessments moved to another service during 2023/24.
Project Management	Carry forward to 2024/25	Timing and Internal Audit Resource - project management arrangements were being developed during 2023/24.
Partnership Working	Carry forward to 2024/25	Internal Audit Resource.
Fraud Governance	Carry forward to 2024/25	Internal Audit Resource.
Corporate Governance	Carry forward to 2024/25	Timing and Internal Audit Resource - responsibility for co-ordinating part of the governance assurance gathering process moved to another service during 2023/24.
Adelante	Carry forward to 2024/25	Internal Audit Resource.
Liquidlogic	Carry forward to 2024/25	Timing - system implementation.
Care in the Home	Carry forward to 2024/25	Timing - system implementation (Liquidlogic).
Assessors	Carry forward to 2024/25	Timing - system implementation.
Incident Management	Carry forward to 2024/25	Internal Audit Resource.
Induction	Carry forward to 2024/25 (Qtr. 3/4)	Internal Audit Resource.
Attendance Management	Carry forward to 2024/25 (Qtr. 3/4)	Timing - a new corporate Attendance Support Unit was established during 2023/24.
Purchase Ordering	Carry forward to 2024/25	Timing - BMIU looking at potential improvements, work now complete.
FSLT - Membership Process	Carry forward to 2024/25	Internal Audit Resource.
Follow-up Review of COBIT 5 Assessment Review Process	Carry forward to 2024/25	Timing - responsibility for carrying out COBIT 5 Assessments moved from one service to another during 2023/24.

2022/23 Audit	Outcome	Reason(s)
Future Workstyles	Carry forward to 2024/25 (Qtr. 3/4)	Timing and Internal Audit Resource - paused as a result of planned internal developments.
Impact Assessments	Carry forward to 2024/25	Timing and Internal Audit Resource - paused as a result of planned internal developments.

3.0 Internal Audit Plan - Progress Report

- 3.1 Standard 2060 of the PSIAS entitled Reporting to Senior Management and the Board states that *“the chief audit executive must report periodically to senior management and the board on...performance relative to its plan”* and that *“reporting and communication to senior management and the board must include information about the audit plan and progress against the plan”*. In addition, Standard 1110 of the PSIAS entitled Organisational Independence supports this requirement, stating that *“examples of functional reporting to the board involve the board receiving communications from the chief audit executive on the internal audit activity’s performance relative to its plan”*.
- 3.2 At a senior management level, this requirement is discharged by the Service Manager, Audit and Risk Management Services through established direct reporting channels to the Chief Executive, Executive Director of Finance and Corporate Services, Head of Finance (to whom the Service Manager, Audit and Risk Management Services reports administratively), Council Executive Team and the Finance Management Team. This is the third report submitted to Standards, Audit and Risk committee providing a progress update against individual assignments within the 2023/24 Internal Audit Plan. A progress update has also been provided for the three 2022/23 assignments that are not yet complete. See Appendix B.

4.0 Conclusions

- 4.1 The 2024/25 Internal Audit Plan (Appendix A) has been compiled following a comprehensive internal audit planning process, including a stakeholder consultation exercise involving of the order of 70 key individuals and consideration of relevant background information.
- 4.2 The Internal Audit Plan requires to be sufficiently flexible to enable it to respond to changes in the organisation’s risks and priorities when they present themselves and, consequently, will be kept under continuous review. Any significant changes to the planned programme of work will be reported back to the Standards, Audit and Risk Committee.
- 4.3 There have been some amendments proposed to the 2022/23 and 2023/24 Internal Audit Plans and the specific reasons for those changes have been detailed in the report at paragraph 2.2. Some of the outstanding audits continue to be relevant and have been carried forward accordingly into the 2024/25 Internal Audit Plan.
- 4.4 An update on progress towards delivering the 2022/23 and 2023/24 Internal Audit Plans has also been provided in the report (Appendix B). In line with normal working practices, progress updates will continue to be submitted to the Standards, Audit and Risk Committee.

List of Appendices

- A. 2024/25 Internal Audit Plan
- B. 2022/23 and 2023/24 Internal Audit Plans - Progress Report
- C. High-level Audit Universe

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2024/25 Internal Audit Plan

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Inherent Risk / Risk Code
<i>Governance Reviews</i>		
Business Continuity Planning	Review to assess the adequacy of the arrangements in place to ensure that critical services / functions can continue to be provided in the event of a major incident impacting the business.	High All Risks
Artificial Intelligence (AI)	Review of the AI governance framework in place to mitigate associated risks and exploit associated opportunities, including policies, procedures, training and awareness.	High FC001 & BTS007
Affordable Housing Programme	Review of the governance and procurement arrangements in place for the Affordable Housing Programme to ensure Fife Council meets its related legal and best value obligations.	High FC012 & FC017
Climate	Specific coverage to be agreed with the Head of Planning, once a number of options have been considered further.	High FC008
Plan for Fife	Further review of the governance arrangements in place to support delivery of the new Plan for Fife, including performance management and reporting arrangements.	High All Risks
Project Management*	Review of the Council's project management arrangements to ensure the efficient and effective planning, initiation, delivery, monitoring and evaluation of the key capital and revenue projects.	High All Risks
Partnership Working*	High level review of the governance arrangements, including resource contribution policies, in place for partnerships with other local authorities to deliver a shared vision.	High All Risks
Fraud Governance*	To assess the robustness of the framework in place within the Council to identify potential risks arising from fraud and the measures in place to mitigate these	High All Risks
Corporate Governance*	Review of governance assurance arrangements in place at a corporate and directorate level, including ALEO assurance, against CIPFA's Delivering Good Governance in Local Government Framework.	High FC009
Future Workstyles#	Review of the governance, monitoring and reporting arrangements in place to support the deployment of future workstyles and ensure consistency of approach e.g. blended and flexible working.	High FC014
<i>ICT Reviews</i>		
Cybersecurity	Review of the cyber incident management arrangements in place to monitor, detect, analyse, prioritise and respond to cybersecurity incidents and threats via the managed Security Operations Centre.	High FC001 & BTS001

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Inherent Risk / Risk Code
ICT Reviews (cont'd)		
Adelante*	Review of the new cash receipting system, Adelante. Specific coverage to be agreed.	High FC001 & FC012
Liquidlogic*	Review to assess the effectiveness of the deployment of the new children and adults case management system procured by the Council.	High FC001 & FC011
Systems Reviews		
Transition Arrangements	Review of the arrangements in place to ensure that the Council's statutory responsibilities, surrounding service users transitioning from children and families to adult services, can be evidenced through a framework of policies, procedures and working practices.	High FC011 & FC017
Assessment of Care Management	Review of the policy and supporting operating standards in place for social work assessment and review functions to ensure an individual's needs are assessed in line with national legislation, policy and guidance.	High FC011 & FC017
Festivals and Events	Review to assess the governance arrangements in place corporately to support festivals and events and ensure associated risks, including health and safety risks, are identified and mitigated.	High FC011 & FC013
Construction Design Management (CDM)	Review of the arrangements in place to ensure that the Council is adequately discharging its statutory obligations in relation to the 2015 CDM Regulations.	High FC017
Commercial Lets	Review of the arrangements in place surrounding the letting of commercial properties and the subsequent billing and collection of income.	High FC012
Health and Safety	Review of employee training records maintained to demonstrate compliance with statutory Health and Safety induction requirements.	High FC013
Care in the Home*	Contracts with, and payments to, care providers for clients' care in the home.	High FC003 & FC011
Assessors*	Review of the processes and procedures introduced, following implementation of the new Evalu8 system, to ensure compliance with relevant legislation. There may be a requirement to deliver this audit in two parts.	High FC017 & API010
Incident Management*	Review of the arrangements in place to manage and monitor health and safety incidents within Education and Children's Services, including recording / reporting processes and procedures.	High FC013 & FC017
Induction*	High-level review of the Council's revised induction process, developed to ensure staff have the necessary information / skills to perform their role effectively and in line with the Code of Conduct.	High FC011, FC013 & FC017

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Inherent Risk / Risk Code
<i>Systems Reviews (cont'd)</i>		
Attendance Management*	Coverage to be agreed with the Head of HR, once ongoing developments in this area have progressed further.	High FC014
Impact Assessments#	Review of the Council's Impact Assessment process and procedures, including staff guidance, in place for committee reports.	High FC009
<i>Procurement / Contract Reviews</i>		
Goods Receipting	Review of the process in place to receipt, record and issue ICT equipment, including purchase order matching and inventory recording.	High FC012
COMIS Replacement	Ongoing advice and guidance surrounding the COMIS replacement system, including attendance at the COMIS Replacement Board.	High FC001 FC012
Purchase Ordering*	Review of the requisition, approval and ordering arrangements in place within Oracle for non-contract spend below £5,000.	High FC012
<i>Financial Reviews</i>		
Financial Monitoring	Review of the new methodology being rolled out to budget holders via Planning Budgeting Cloud Services (PBCS), enabling direct access to financial information (including developed pay forecasting) for monitoring and review purposes.	High FC012 & FS004
Rent Collection	Review of the processes and procedures in place to support the full and timeous collection of housing rent, including debt collection arrangements, payment options and tenant support services.	High FC012
UK Shared Prosperity Fund (UKSPF)	In line with the Cabinet Office Government Functional Standards and UKSPF guidance, continue to provide the third line of defence assurance function.	High FC012
<i>Audits for External Organisations</i>		
FSLT – Membership Process*	End-to-end review of the membership processes and procedures in place at FSLT, including reconciliation process, with a view to identifying areas for improvement / potential efficiencies.	-
Fife IJB	Should resource allow, delivery of one internal audit on behalf of the IJB.	-

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Inherent Risk / Risk Code
Contingency		
Advice, Guidance and Additional Audit Assignments	Provision of ad-hoc support and / or delivery of additional audit assignments to assist services in respect of specific queries and contribute to improvements in the Council's framework of governance, risk management and control.	-
Follow-up Reviews	<p>Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented.</p> <ul style="list-style-type: none"> • Internal Audit Report No. 86 - COBIT 5 Assessment Review Process* • Internal Audit Report No. 93 - Mutual Repairs • Internal Audit Report No. 20/22 - Homelessness • Internal Audit Report No. 27/22 - Lone Working • Internal Audit Report No. 08/23 - Community Equipment Service 	-
Prior Year Work	Finalisation of projects that are currently ongoing / nearing completion.	-
Post Audit Reviews (PARs)	Completion of the PAR exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	-
PSIAS Self-assessment	To ensure conformance with the PSIAS, conduct a self-assessment of the Council's Internal Audit Service against the PSIAS utilising the revised external quality assessment framework.	-
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	-

* Reviews carried forward from 2023/24 that will commence / proceed during 2024/25.

Reviews carried forward from 2022/23 that will proceed in 2024/25.

KEY:

Risk Code	Risk Title
FC001	ICT Failure
FC002	Increased Inequality
FC003	Health Deterioration
FC004	Educational Inequality / Widening Attainment Gap
FC005	Roads and Transportation Infrastructure Failure
FC006	Loss of Key Buildings
FC007	Failure to Achieve Inclusive and Sustainable Economic Growth in Fife
FC008	Failure to Address Climate Change
FC009	Poor Corporate Governance and Leadership
FC010	Elected Members - Failure to Comply with Council Governance and Code of Conduct
FC011	Inability to Ensure Public Safety and Protection
FC012	Financial Instability
FC013	Failure to Effectively Discharge Statutory Health and Safety Obligations
FC014	Workforce Challenges
FC015	Ineffective Information Governance
FC016	Ineffective Transformational Change Agenda / Strategic Planning
FC017	Legal and Regulatory Compliance Failure
BTS001	Cyber Attack
API010	Evalu8 System
FS004	Poor Financial Management

2022/23 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Complete / S,A&R Committee Date
2022/23 INTERNAL AUDIT PLAN		Proposed Coverage		Status 14/03/24	Status 23/05/24
Governance Reviews					
Corporate Governance & Best Value (Service Level)	Review Service arrangements for meeting Best Value obligations, including Management Structure, Scheme of Delegation, Planning & Performance Reporting, managing to Fife Excellence Model (FEM) and providing annual assurance.			Advice & Guidance	Advice & Guidance
Oversight of 'Trust' Companies (ALEOs)	Service oversight of arm's length 'trust' companies, including contractual and governance arrangements, agreed objectives, and performance management and reporting mechanisms.			25/05/23	25/05/23
Future Workstyles	Review of the governance, monitoring and reporting arrangements in place to support the deployment of future workstyles and ensure consistency of approach e.g., blended and flexible working.			Fieldwork	C'fwd to 24/25
Media Relations	Review of the arrangements in place within the Communications Service to manage and monitor media relations on behalf of the Council, including strategy, performance management and reporting.			30/06/23	30/06/23
ICT Reviews					
Compliance with Information Security Policies	Review of Services' compliance with information security policies.			02/03/23	02/03/23
Systems Reviews					
Asset Management	Service level needs assessment, recording, maintenance and utilisation of assets, including housing stock, property, vehicles, equipment and IT. • The scope of this review is Education laptops.			02/03/23	02/03/23
Stock Control - Facilities	Review of the working practices and procedures in place for stock control within Facilities Management, with a view to identifying potential efficiencies and other improvement opportunities.			30/06/23	30/06/23
Community Equipment Store	Review of the arrangements in place at the community equipment store, against recognised good practice, to help support delivery of an efficient and effective community equipment service.			14/03/24	14/03/24

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Status 14/03/24	Status 23/05/24
Systems Reviews (cont'd)			
Safeguarding	Review of the arrangements in place to ensure the protection of vulnerable groups during the Council's selection and appointments process in line with relevant national policy and guidance.	25/05/23	25/05/23
Scottish Welfare Fund	Review of the arrangements in place to manage the Scottish Welfare Fund Crisis Grants, Community Care Grants and Self-isolation Support Grants in line with Scottish Government guidance.	02/03/23	02/03/23
Gas Safety	High level review of the adequacy of the systems in place within Housing to ensure that it can meet its statutory obligations in respect of gas safety checks.	25/05/23	25/05/23
Homelessness	Review of the adequacy of the systems in place within Housing to ensure that it meets its statutory obligations in respect of homelessness and recording of associated outcomes.	30/06/23	30/06/23
Pool Cars	Review of pool car usage within Enterprise and Environment from a reform and climate change perspective.	30/06/23	30/06/23
Impact Assessments	Review of the Council's Impact Assessment process and procedures, including staff guidance, in place for committee reports.	Fieldwork	C'fwd to 24/25
Lone Working	Assessment and deployment of the working practices and procedures in place to help ensure a safe working environment for employees through the provision of lone working fobs.	18/01/24	18/01/24
Leavers Process	Review to assess the adequacy of the processes and procedures in place surrounding the notification and processing of leavers.	30/06/23	30/06/23
Works Orders	Review of the works orders process operating within Environment and Building Services for the commissioning of grounds maintenance services.	Draft Report Issued	23/05/24
Vacant Properties	Review of the arrangements in place to ensure the effective ongoing protection of vacant Council buildings, including inspection regime and the identification / implementation of physical protections.	02/03/23	02/03/23
Financial Reviews			
Teachers Payroll	Review of the control framework in place to ensure ongoing accuracy of the Teachers payroll, including arrangements for confirming active employees, rates of pay, variations and deductions.	25/05/23	25/05/23

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Status 14/03/24	Status 23/05/24
Financial Reviews (cont'd)			
Arrangements for Cash Handling and Security (Education)	Focus on cash handling and security.	09/11/23	09/11/23
Council Tax	Review of the arrangements in place within the Council to administer and monitor entitlements for Council Tax Reduction.	25/05/23	25/05/23
Capital Plan	To assess the monitoring and reporting arrangements in place at both a corporate and service level for the capital programme of works contained within the Capital Plan.	25/05/23	25/05/23
Stocks and Inventories	Review of arrangements in place to ensure that procedures and processes are in line with Council guidance and records are complete and accurate.	09/11/23	09/11/23
Tell Us Once	Review of the processes, procedures and effectiveness of the national Tell Us Once service as it is operating within Fife Council.	02/03/23	02/03/23
Audits for External Organisations			
CIRECO - Data Protection	High level review of the arrangements in place to ensure its statutory duties surrounding Data Protection and GDPR are effectively discharged.	30/06/23	30/06/23
Contingency			
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control.	Complete	Complete
Follow-up Reviews	Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented:		
	<ul style="list-style-type: none"> Internal Audit Report No. 46 - Information Governance 	25/05/23	25/05/23
	<ul style="list-style-type: none"> Internal Audit Report No. 57 - Employability, Matrix Fife 	25/05/23	25/05/23
	<ul style="list-style-type: none"> Internal Audit Report No. 58 - Performance Management 	09/11/23	09/11/23
	<ul style="list-style-type: none"> Internal Audit Report No. 62 - Asset Management, Land and Buildings 	30/06/23	30/06/23
	<ul style="list-style-type: none"> Internal Audit Report No. 71 - Risk Management & Business Continuity 	30/06/23	30/06/23
<ul style="list-style-type: none"> Internal Audit Report No. 75 - Common Good Fund Grants 	25/05/23	25/05/23	

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Status 14/03/24	Status 23/05/24
Contingency (cont'd)			
Post Audit Reviews (PARs)	Completion of the PAR exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	25/05/23	25/05/23
PSIAS Self-assessment	To ensure conformance with the PSIAS, conduct a self-assessment of the Council's Internal Audit Service against the PSIAS utilising the revised external quality assessment framework.	EQA 25/05/23	EQA 25/05/23
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	Complete	Complete

2023/24 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Complete / S,A&R Committee Date
2023/24 INTERNAL AUDIT PLAN		Proposed Coverage		Status 14/03/24	Status 23/05/24
Governance Reviews					
Plan for Fife	Review of the governance arrangements in place to support delivery of the new Plan for Fife, including performance management and reporting arrangements.		Planning	Planning	
Project Management	Review of the Council's project management arrangements to ensure the efficient and effective planning, initiation, delivery, monitoring and evaluation of the key capital and revenue projects.		Not Yet Commenced	C'fwd to 24/25	
Partnership Working	High level review of the governance arrangements, including resource contribution policies, in place for partnerships with other local authorities to deliver a shared vision.		Not Yet Commenced	C'fwd to 24/25	
Fraud Governance	To assess the robustness of the framework in place within the Council to identify potential risks arising from fraud and the measures in place to mitigate these		Not Yet Commenced	C'fwd to 24/25	
Corporate Governance	Review of governance assurance arrangements in place at a corporate and directorate level, including ALEO assurance, against CIPFA's Delivering Good Governance in Local Government Framework.		Planning	C'fwd to 24/25	
Risk Management	High level review of the Council's risk management arrangements at a corporate and service level against recognised good practice.		Planning	Planning	
Third Sector Funding	High level review of the Council's funding and governance arrangements in place for third sector against best practice principles, including the Accounts Commission's Following the Public Pound.		Fieldwork	Reviewing	
ICT Reviews					
Adelante	Review of the new cash receipting system, Adelante. Coverage to be agreed during 2023/24 once the system is fully implemented.		Not Yet Commenced	C'fwd to 24/25	
Liquidlogic	Review to assess the effectiveness of the deployment of the new children and adults case management system procured by the Council.		Not Yet Commenced	C'fwd to 24/25	
User Access Levels	High level review of the appropriateness of user access levels and associated permissions for a sample of the Council's critical IT systems.		Fieldwork	Fieldwork	

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status 14/03/24	Status 23/05/24
ICT Reviews (cont'd)			
Data Centre	Review of the arrangements in place to ensure uninterrupted service delivery at the new data centre, including security arrangements, environmental controls, incident management and disaster recovery.	Fieldwork	Reviewing
Systems Reviews			
Care in the Home	Contracts with, and payments to, care providers for clients' care in the home.	Not Yet Commenced	C'fwd to 24/25
School Transport	Review of the school transport policy in place for children with additional support needs, as well as the effectiveness of supporting processes and procedures developed to help ensure compliance.	Fieldwork	23/05/24
Dangerous Buildings and Public Safety	High-level review to ensure that the Council is discharging its statutory duties in relation to dangerous buildings under the Building (Scotland) Act 2003.	Fieldwork	Draft Report Issued
Assessors	Review of the processes and procedures introduced, following implementation of the new Evalu8 system, to ensure compliance with relevant legislation.	Planning	C'fwd to 24/25
GDPR - Data Breach Management	Review of the arrangements in place for data breach management to ensure Fife Council meets its GDPR obligations, including data breach detection, reporting, investigating and monitoring.	14/03/24	14/03/24
Incident Management	Review of the arrangements in place to manage and monitor health and safety incidents within Education and Children's Services, including recording / reporting processes and procedures.	Fieldwork	C'fwd to 24/25
Induction	High-level review of the Council's revised induction process, developed to ensure staff have the necessary information / skills to perform their role effectively and in line with the Code of Conduct.	Not Yet Commenced	C'fwd to 24/25
Attendance Management	Coverage to be agreed with the Head of HR during 2023/24, once ongoing developments in this area have progressed further.	Not Yet Commenced	C'fwd to 24/25
Discretionary Housing Payments	Review of the arrangements in place to administer Discretionary Housing Payment applications, determinations and awards in line with relevant Scottish guidance and regulations.	18/01/24	18/01/24
Procurement / Contract Reviews			
Procurement Cards	Corporate review of the internal controls in place to manage and monitor the use of procurement cards, including the authorisation of card transactions.	Not Yet Commenced	Fieldwork

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status 14/03/24	Status 23/05/24
<i>Procurement / Contract Reviews (cont'd)</i>			
Purchase Ordering	Review of the requisition, approval and ordering arrangements in place within Oracle for non-contract spend below £5,000.	Planning	C'fwd to 24/25
Regulated Procurement	Review of governance arrangements in place to ensure regulated procurement activity complies with relevant legislation, regulations and statutory guidance, including areas of delegated procurement.	Fieldwork	Fieldwork
ICT Contract Management	Review of ICT contract management arrangements to ensure that specifications are successfully delivered and, if required, remedial actions taken / escalation procedures are efficient and effective.	Fieldwork	Draft Report Issued
COMIS Replacement	Ongoing advice and guidance surrounding the COMIS replacement system, including attendance at the COMIS Replacement Board.	Ongoing	Complete
<i>Financial Reviews</i>			
Devolved School Management (DSM)	Review of the Council's DSM scheme against the Scottish Government and COSLA's DSM Guidelines and supplementary Common DSM Framework.	Planning	Planning
Financial Assessments	End-to-end review of the financial assessments process in place to calculate contribution levels for long term care residents.	Not Yet Commenced	Defer
Income Collection	Review of the income collection, recording and reconciliation arrangements in place to ensure data integrity and income maximisation for halls, centres and community use schools.	Reviewing	Reviewing
Pupil Equity Funding	Review of the framework in place to administer pupil equity funding and ensure that it is being effectively invested in line with the Pupil Equity Fund: National Operational Guidance.	18/01/24	18/01/24
Salary Overpayments	Review of Council's salary overpayments policy, processes and procedures in place to manage, monitor and mitigate salary overpayments, including recovery and write off procedures.	14/03/24	14/03/24
Reconciliation Framework	Review of the Council's reconciliation framework in place to help ensure financial integrity, including procedures, reconciliations register, timetables, responsibilities and monitoring arrangements.	Fieldwork	Fieldwork
UK Shared Prosperity Fund (UKSPF)	In line with the Cabinet Office Government Functional Standards and UKSPF guidance, provide the third line of defence assurance function.	Fieldwork	Fieldwork

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Status 14/03/24	Status 23/05/24
Audits for External Organisations			
FSLT – Membership Process	End-to-end review of the membership processes and procedures in place at FSLT, including reconciliation process, with a view to identifying areas for improvement / potential efficiencies.	Planning	Planning
Contingency			
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control.	Ongoing	Advice & Guidance
	<ul style="list-style-type: none"> Members Expenses 	18/01/24	18/01/24
Follow-up Reviews	Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented:		
	<ul style="list-style-type: none"> Internal Audit Report No. 83 - IT Disaster Recovery 	18/01/24	18/01/24
	<ul style="list-style-type: none"> Internal Audit Report No. 86 - COBIT 5 Assessment Review Process 	Planning	C'fwd to 24/25
	<ul style="list-style-type: none"> Internal Audit Report No. 91 - Recurring Payments 	Fieldwork	Draft Report Issued
	<ul style="list-style-type: none"> Internal Audit Report No. 04/22 - Information Security Management 	Not Yet Commenced	Fieldwork
	<ul style="list-style-type: none"> Internal Audit Report No. 07/22 - Gas Safety 	Fieldwork	23/05/24
<ul style="list-style-type: none"> Internal Audit Report No. 14/22 - Safeguarding 	28/09/23	28/09/23	
Post Audit Reviews (PARs)	Completion of the PAR exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	Planning	23/05/24
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, deliver an external quality assessment of the internal audit service provided in another Scottish Local Authority.	Fieldwork	Fieldwork
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	Ongoing	Complete

Fife Council

High Level Audit Universe

Chief Executive

Education Directorate	Place Directorate	Finance & Corporate Directorate	Communities Directorate	Health & Social Care Partnership
Directorate Operations & Childcare Services	Business & Employability	Assessor	Children, Families & Justice	Community Care Services
Early Years & Primary	Environment & Building Services	Finance	Communities & Neighbourhoods	Complex & Critical Care Services
Secondary & ASL Services	Facilities Management	Human Resources	Customer & Online Services	Primary & Preventative Care Services
	Planning	Business Technology Services (BTS)	Housing Services	Strategic Planning, Performance & Commissioning
	Property Services	Legal & Democratic Services	Corporate Development	
	Protective Services	Revenue & Commercial Services	Policy & Communications	
	Roads & Transportation			

23 May 2024

Agenda Item No. 8

Fife Integration Joint Board (IJB) Internal Audit Reports

Report by: Pamela Redpath, Service Manager, Audit and Risk Management Services

Wards Affected: All

Purpose

To submit to Members of the Standards, Audit and Risk Committee the following Fife Integration Joint Board (IJB) internal audit reports:

1. Fife IJB Workforce Plan (from the 2022/23 Internal Audit Plan); and
2. Resilience & Business Continuity Planning Arrangements (from the 2023/24 Internal Audit Plan).

Recommendation(s)

Members are asked to note, for assurance purposes, the information contained within the two internal audit reports at Appendix 1.

Resource Implications

None.

Legal & Risk Implications

Without proper corporate governance, risk management and internal controls in place, the risk increases that the IJB, and its Health and Social Care Partnership, will not achieve its objectives and may suffer financial loss and / or reputational damage. Obtaining independent assurances around the IJB's framework of governance, risk management and control through delivery of internal audits from the IJB Internal Audit Plan are of fundamental importance to the Council.

Impact Assessment

An Equality Impact Assessment is not required because the report is not proposing a change or revision to existing policies and practices.

Consultation

No consultation required.

1.0 Background

- 1.1 The Integrated Resources Advisory Group guidance states that it is the responsibility of the IJB to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources. This responsibility includes determining who will provide the internal audit service for the IJB and nominating a Chief Internal Auditor.
- 1.2 The IJB formally took over operational responsibility of the delegated functions with effect from 1 April 2016. As detailed in the Chief Internal Auditor's Annual Internal Audit Report for 2022/23 for the Fife IJB, Fife, Tayside and Forth Valley Audit and Management Services (FTF) was appointed as the Internal Auditors for Fife IJB for financial year 2021/22 onwards, including the role of Chief Internal Auditor. Prior to that, Fife Council's Audit Services provided those services.
- 1.3 The Internal Audit Output Sharing Protocol sets out principles in relation to the sharing of key internal audit outputs between the IJB, Fife Council and NHS Fife, including Internal Audit plans, individual audit reports and annual audit reports. In the context of Fife Council and in relation to individual audit reports specifically, the Internal Audit Output Sharing Protocol requires relevant IJB internal audit reports to be presented to Fife Council's Standards, Audit and Risk Committee for assurance purposes.
- 1.4 Under the arrangements detailed above, a review of the Fife IJB Workforce Plan and Resilience & Business Continuity Planning Arrangements were undertaken by FTF on behalf of the IJB. Copies of the audit reports, which have already been submitted to the IJB's Audit and Assurance Committee, are attached at Appendix 1. The corresponding Context & Scope can be found in each audit report at Section 1, along with the Audit Opinion.

2.0 Conclusions

- 2.1 As detailed in the Chief Internal Auditor's 2022/23 Annual Internal Audit Report for the Fife IJB, FTF was appointed as the Internal Auditors for financial year 2021/22 onwards, including the role of Chief Internal Auditor. Prior to that, Fife Council's Audit Services provided those services.
- 2.2 The Internal Audit Output Sharing Protocol requires relevant IJB internal audit reports to be presented to Fife Council's Standards, Audit and Risk Committee for assurance purposes.

List of Appendices

Appendix 1:

1. Fife IJB's Internal Audit Report No. F05/23 – Fife IJB Workforce Plan
2. Fife IJB's Internal Audit Report No. F06/24 – Resilience and Business Continuity Planning Arrangements

Report Contact:

Pamela Redpath

Service Manager – Audit & Risk Management Services

Email – Pamela.Redpath@fife.gov.uk

FTF Internal Audit Service

Fife IJB Workforce Plan

Report No. F05-23

Issued To: Nicky Connor, Chief Officer and Director, Fife Health and Social Care Partnership
Audrey Valente, Chief Finance Officer
Roy Lawrence, Principal Lead for Organisation Development & Culture
Daffydd McIntosh, Organisational Development & Culture Specialist Team Manager
Pamela Redpath, Service Manager, Audit & Risk Management

Vanessa Salmond, Head of Corporate Services

Audit and Assurance Committee
External Audit

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Draft Report Issued	24 October 2023
Management Responses Received	22 December 2023
Target Audit & Risk Committee Date	19 January 2024
Final Report Issued	8 January 2023


CONTEXT AND SCOPE

1. Strategic Risk 7 is described as *'There is a risk that the delegated bodies and partners across the system are unable to deliver some elements / aspects of the Workforce Strategy and Action Plan 2022-25. This risk may arise as a result of a wide range of internal and external factors; the challenge of retaining and recruiting staff across the system; the impact of a changing age demographic on the people of Fife and our workforce, the impact of the increased pressure across workforce on mental health and wellbeing; challenges around leadership capability and impact on organisational culture. The Impact of this risk may be an inability to deliver the objectives of the Strategic Plan due to reduced levels and quality of service, low staff morale and impact on our financial strategy.'* This risk has a residual risk score of High, with a current score of 16 and a target of 8 (Medium), to be achieved by the target date of 31 March 2025.
2. Current controls to mitigate the risk include:
 - Workforce Strategy & Plan 2022-25 Year 1 Action Plan 2022-23
 - OD & Culture Specialists employed to Lead this work
 - Leads identified in the Year 1 Plan for each action
 - NHS Workforce Planning Team / Fife Council Workforce Planning system
 - Regular Workforce Strategy Group meetings – ensuring all key stakeholders are involved in the oversight of delivery of the Strategy and Plan
 - Ensure alignment with the Scottish Governments National Workforce Strategy and the Fife Pillars
 - Three times annually reporting to the Senior Leadership Team (SLT) Assurance meetings
 - Annual review of Strategy
 - Annual refresh of the Action Plan
 - Annual reporting to the IJB, Local Partnership Forum & Committees
 - Annual report to Scottish Government on any refresh to the Strategy
 - Senior & Extended Leadership Team Development sessions
 - Coach approach in place, supporting managers across the HSCP
3. The narrative within the *'review results'* section of the risk register viewed in September 2023, states *'it is unlikely the risk will reduce until more of the workforce action plans have been completed. Monitor closely over the next few months.'*
4. The National Workforce Strategy for Health and Social Care in Scotland was published in March 2022 and on 1 April 2022, the Scottish Government issued DL (2022)09, which provided guidance on the completion of the 3 Year Workforce Plan 2022-25, with a deadline for submission of 31 July 2022.
5. Fife IJB approved the draft Workforce Strategy & Action Plan 2022-25 at the July 2022 meeting for submission to the Scottish Government by 31 July 2022. An SBAR was presented and agreed at the November 2022 IJB, which considered the Scottish Government feedback and approved the Workforce Strategy and Plan 2022-25 for publication on the website for 30 November 2022.
6. Our audit evaluated the design and operation of the controls and specifically considered:

- Whether development of the Workforce Plan was based on appropriate evidence in compliance with DL(2022)09 including validation of the self-assessment against the Appendix 1 checklist.
- Whether the workforce plan is informed by, and informs, strategic workforce risk(s) and both identifies as well as providing solutions to them, sufficient to manage them down to target levels by agreed timescales.
- The adequacy and effectiveness of monitoring and assurance arrangements to ensure the delivery of the Workforce Plan including relevant reliable and sufficient data to measure success including assurance from partner bodies.

AUDIT OPINION

7. The Audit Opinion of the level of assurance is as follows:

Level of Assurance		System Adequacy	Controls
Reasonable Assurance		There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Controls are applied frequently but with evidence of non-compliance.

A description of all definitions of assurance and assessment of risks are given in Section 4 of this report.

EXECUTIVE SUMMARY

8. Our review of the HSCP Workforce Strategy & Plan 2022-25 highlighted the following themes:
- The HSCP Workforce Strategy & Plan 2022-25 broadly complies with the requirements of the Appendix 1 checklist, except for a key area where there is not sufficient granular information for analysis/ description of the establishment gap between the projected future workforce need and current staffing in terms of overall numbers. The work necessary to address this has been included within the Short-Term and Medium-Term Action Plans within the HSCP Workforce Strategy & Plan 2022-25.
 - We were pleased to evidence the inclusive working relationship and collaboration between the partners, NHS Workforce representatives, Fife Council, independent and Third Sector and the HSCP Organisational Development team. In line with the DL(2022)09, a Workforce Strategy Group was set up for stakeholders with representatives from the whole Partnership, including the NHS Fife Workforce team, Fife Council and HSCP Service Managers.

- Whilst the HSCP Workforce Strategy & Plan 2022-25 has Action Plans to help alleviate challenges and external pressures, the Strategic Workforce risk states that *'it is unlikely the risk will reduce until more of the workforce action plans have been completed, it will be monitored closely over the next few months.'*
- The Strategic Risk Register, which includes the workforce risk was last considered at the March 2023 Finance, Performance & Scrutiny (FP&S) Committee and should be presented every six months. The Deep dive review of the Workforce risk at the March 2024 FP&S should provide oversight and an update on the effectiveness of the mitigating controls on reducing the risk score.
- The update to the May 2023 SLT on the Year One Action Plan showed significant progress on actions.
- While the Workforce Plan reporting process is clearly described within the Workforce Strategy and Plan for 2022-25, reporting arrangements in future iterations would be strengthened through more formal regular reporting (currently annual) to ensure oversight of progress and early warning of any barriers to achievement by the IJB or delegated Committee.

Development of the Workforce plan based on appropriate evidence in compliance with DL (2022) 09 including validation of the self-assessment against the Appendix 1 checklist

9. The Principal Lead for Organisational Development & Culture utilised the Appendix 1 checklist in developing the HSCP Workforce Strategy & Plan to ensure it was aligned to the guidance.
10. Our review confirmed that the HSCP Workforce Strategy & Plan 2022-25 broadly complies with the requirements of the Appendix 1 checklist. The critical exception is that the workforce plan does not have an analysis/ description of the establishment gap between the projected future workforce need and current staffing in terms of overall numbers (WTE/FTE), as systems were not in place to obtain this data. However, where further information and work is necessary, it has been included within the Short-Term Action Plan and Medium-Term Action Plan within the HSCP Workforce Strategy & Plan 2022-25. Once the information is available, a paper should be presented to the IJB to provide an analysis and description of the establishment gap between the future workforce need and current staffing in terms of overall numbers.
11. Following approval of the Workforce Plan by the IJB and submission to Scottish Government, Fife IJB received feedback from the Scottish Government Workforce Planning Data, Analytics and Insight Unit, based on the checklist in Appendix 1 of the DL. The feedback was positive overall with some areas identified for further information and improvement; the key comments included:
 - The well-structured layout of the plan with clear linkages to the HSCP's Strategic and Medium-Term Financial Plan and local policies.
 - The comprehensive use of the 5 pillars of the National Health and Social Care Workforce Strategy as the basis for the structure and content.
 - The establishment of the Workforce Strategy Group and the wide level of stakeholder engagement.
 - The targets outlined for youth employment and supporting Foundation Apprenticeships.
 - The action plan aligned to the 5 Pillars within the strategy.

12. We reviewed Fife IJB's approach to actioning Scottish Government feedback within the final workforce plan, and we can confirm that all issues were appropriately addressed and included within an informal action plan. The majority of the actions were completed and included within the final Workforce Strategy 2022-25; and where further work was required, to address an action, it was included as part of the formal Workforce Strategy Year One Action Plan 2022/23. The Year One Action Plan was approved by the IJB, Quality & Communities Committees, the FPSC, the Local Partnership Forum and the SLT in November 2022. A Year Two Action Plan is in draft and will be presented and approved via the same reporting lines.
13. The DL sets out the aim that workforce plans will present an aligned and cohesive picture of health and care workforce need across their geographic areas and stresses the importance of engagement with stakeholders and partners. Fife HSCP's approach has been inclusive and collaborative; In line with the DL, a Workforce Strategy Group (WSG) was set up with representatives from the whole Partnership, including the NHS Fife Workforce team, Fife Council and HSCP Service Managers.
14. The Terms of Reference for the WSG is updated annually and was reviewed at the 26 October 2023 meeting. It sets out role, remit, membership, frequency of meetings and reporting requirements and in our view should be further enhanced to include quoracy. The WSG Terms of Reference state that the group will *'Lead the implementation of the annual Workforce Action Plans that will deliver against the objectives set out in the Partnership's Workforce Strategy'*. As the primary group for the monitoring of the action plans, we recommend that the WSG Terms of Reference should be updated to include the monitoring and oversight of the annual action plans.
15. In our opinion, comprehensive granular data and quantitative analysis is the most important area for future development of the Workforce plan. The Strategic Plan for Fife IJB will rely heavily on transformation including reconfiguration of staffing to make it sustainable. The most recent Year One Action Plan 2022-23 (May 2023 Update) evidenced progress with data collection, with a PESTLE (Political, Economic, Sociological, Technological, Legal and Environmental) template used in NHS and Fife Council which captures workforce data to inform service risk plan and Independent and Third Sector Service Level Agreements include a requirement for the provision of data.
16. However, the Year 1 Action Plan uses the RAG status of Green (Assured), Amber (Reassured) and Red (Escalation) and is unclear on whether an action has been fully completed or not. We recommend that the summary on the update of the Year 1 Action Plan to the SLT and Committees etc in November 2023 is clear on what outcomes have been achieved, what actions will remain ongoing and what actions are outstanding and are being rolled forward into the Action Plan for Year 2.
17. We commend the inclusive working relationship and collaboration between the partners, NHS Workforce representatives, Fife Council, independent and Third Sector and the HSCP Organisational Development team. We have reviewed both the NHS Fife and the HSCP workforce plans and did not identify any conflicts. This approach should be applied for future updates in line with the letter issued in May 2023 by the Scottish Government Health and Social Care Workforce Planning and Development Division, which requested that HSCPs undertake a collaborative approach with the NHS Boards in their areas by feeding into their workforce plans.

The Workforce plan is informed by, and informs, strategic workforce risk(s) including both identifying as well as providing solutions to these workforce risks

18. The risk section of the SBAR presented to the IJB in November 2022 with the Workforce Strategy and Plan 2022-25, included a statement to link the Workforce Strategic Risk to the Workforce Strategy & Plan, stating that, *'There is a risk that we do not have sufficient trained, skilled and experience staff in the right place at the right time to deliver health and social care outcomes for the people of Fife'* This Strategy and Plan seeks to provide mitigation and assurance related to this risk. Through the monitoring of the delivery by the workforce strategy group and reports to the Senior Leadership Team.'
19. The Workforce risk is owned and scored by the Principal Lead for Organisational Development and Culture and then shared with the Senior Leadership Team (SLT) (assurance) for comment/review. The Strategic Risk Register is managed by the SLT.
20. The Workforce Risk is aligned to the Finance Performance and Scrutiny (FP&S) Committee and was last considered at the 17 March 2023 meeting. Arrangements for the presentation of the Strategic Risk Register and Deep Dives on risks were agreed at the September 2023 Audit & Assurance Committee. The Strategic Risk Register will be presented to the aligned committee every six months and a Deep dive risk review reported in the intervening period. The scheduled presentation of the Strategic Risk Register to the FP&S is overdue and risks aligned to the FP&S were not presented in November 2023 meeting due to a full agenda. The next Deep dive review of the workforce risk is scheduled for the March 2024 meeting.
21. The residual risk score of High has remained the same since March 2023 and the risk narrative states that *'it is unlikely the risk will reduce until more of the workforce action plans have been completed, it will be monitored closely over the next few months.'* The target risk remains at 8 with the target date of 31 March 2025. We recommend that the risk description is updated to reflect the implementation of the Workforce Strategy and Action Plan, and that the deep dive provides assurance on the achievability of the target risk score and timescale.

Adequacy and effectiveness of monitoring and assurance arrangements to ensure the delivery of the Workforce Plan including relevant reliable and sufficient data to measure success in particular in relation to recruitment and retention

22. The HSCP Workforce Strategy and Plan 2022-25 states that it will report to the Partnership's SLT on a four-monthly basis and through the Fife IJB Committee Structures, Local Partnership Forum, and Integration Joint Board on an annual basis.
23. The Partnership will also report annually to Scottish Government as part of the 2022-25 Workforce Strategy, recognising that elements of the Strategy may need to change over the period. The first Action Plan spans November 2022 to November 2023 and will therefore reflect any changes as they are published. The Year One Action Plan includes the processes for obtaining relevant and reliable data in relation to recruitment and retention.


ACTION


24. The action plan at Section 2 of this report has been agreed with management to address the identified weaknesses. A follow-up of implementation of the agreed actions will be undertaken in accordance with the audit reporting protocol.


ACKNOWLEDGEMENT

25. We would like to thank all members of staff for the help and co-operation received during the course of the audit.

Jocelyn Lyall BAcc CPFA
Chief Internal Auditor

Action Point Reference 1 – Workforce Action Plan and Risk Reporting	
Finding:	
The HSCP Workforce Strategy and Plan 2022-25 states that progress will be reported to the Partnership's SLT on a four-monthly basis and through the Fife IJB Committee Structures, Local Partnership Forum, and IJB on an annual basis.	
Audit Recommendation:	
There is further scope to augment the reporting arrangements of the Workforce Strategy and Action Plan 2022-25 by either providing the IJB or a delegated Standing Committee with the Action Plan at least every six months to enable adequate oversight and scrutiny for assurance, monitoring and to provide early warning of any barriers to achievement. The relevant Standing Committee's Terms of Reference should be updated to include this.	
Assessment of Risk:	
Moderate	 Weaknesses in design or implementation of controls which contribute to risk mitigation. Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.
Management Response/Action:	
<p>The previous reporting system was agreed at IJB in November 2022, when the three-year Workforce Strategy & Plan were presented and was then implemented over 2022/23.</p> <p>The Partnership supports this recommendation to refresh the approach and therefore proposed this to the IJB when the Workforce Annual Report 2022/23 was presented in November 2023. The IJB have endorsed this approach meaning that the new reporting approach is:</p> <p>At six months - Action Plan Progress Updates to:</p> <ul style="list-style-type: none"> • Local Partnership Forum • Finance, Performance & Scrutiny Committee <p>Annually - Full Annual Report, Summary Status of all actions in annual Plan, New Annual Plan for year ahead:</p> <ul style="list-style-type: none"> • Local Partnership Forum • Quality & Communities Committee • Finance, Performance & Scrutiny Committee • Integration Joint Board 	
Action by:	Date of expected completion:
Roy Lawrence	May 2024

Action Point Reference 2 – Action Plans impact on Workforce Strategy	
Finding:	
<p>The most recent Year One Action Plan 2022-23 (May 2023 Update) evidenced progress with data collection, with a PESTLE template used in NHS and Fife Council which captures workforce data to inform service risk plan and Independent and Third Sector Service Level Agreements include a requirement for the provision of data. However, the Action Plan uses the RAG status of Green: Assured; Amber: Reassured and Red for escalation and it is not clear on whether an action has been fully completed or not.</p>	
Audit Recommendation:	
<p>The summary on the update of the Action Plan to the SLT and committees in November 2023 should clearly communicate outcomes have been achieved, those that remain ongoing and outstanding actions to be rolled forward into the Action Plan for Year 2.</p> <p>The year-end report on the Year One Action Plan and draft Action Plan for Year 2 includes an assessment of the impact these actions are having on addressing the challenges of the Workforce Strategy and Plan and associated risk. Consideration should be given to changing the RAG status to enable a clear indication of whether an action is not progressing, progressing, partially completed & ongoing and completed.</p>	
Assessment of Risk:	
<p>Moderate</p>	<div style="display: flex; align-items: center; justify-content: center;">  <div> <p>Weaknesses in design or implementation of controls which contribute to risk mitigation.</p> <p>Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.</p> </div> </div>
Management Response/Action:	
<p>The recommendation that the Report to the IJB in November 2023 covered outcomes achieved and outstanding / rolled forward actions was implemented as requested and was endorsed by the IJB. This included a summary report on all short-term actions within the Workforce Strategy as recommended in this audit.</p> <p>The impact of the work done over 2022/23 to address the challenges related to workforce risk will underpin a ‘deep dive’ into the IJB’s strategic workforce risk, which will report to the Local Partnership Forum in January 2024 and Audit & Assurance Committee in March 2024.</p> <p>We are supportive of the recommendation that we review the RAG status approach to updates and will implement a revised system prior to the six-monthly update to Finance, Performance & Scrutiny Committee in May 2024.</p>	
Action by:	Date of expected completion:
Roy Lawrence	May 2024

Action Point Reference 3 - Workforce	
Finding:	
<p>Our review confirmed that the HSCP Workforce Strategy & Plan 2022-25 broadly complies with the requirements of the Appendix 1 checklist. The critical exception is that the workforce plan does not have an analysis/ description of the establishment gap between the projected future workforce need and current staffing in terms of overall numbered, as systems were not in place to obtain this data. However, where further information and work is necessary, it has been included within the Short-Term Action Plan and Medium-Term Action Plan within the HSCP Workforce Strategy & Plan 2022-25.</p>	
Audit Recommendation:	
<p>Once the workforce information is available, a paper should be presented to the IJB to provide an analysis and description of the establishment gap between the future workforce need and current staffing in terms of overall numbers.</p>	
Assessment of Risk:	
<p>Moderate</p>	<div style="display: flex; align-items: center; justify-content: center;">  <p>Weaknesses in design or implementation of controls which contribute to risk mitigation.</p> <p>Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.</p> </div>
Management Response/Action:	
<p>This recommendation has been captured in the Year 2 Workforce Plan as a priority. Work is underway to enable this to be achieved, but a full report with this data will be presented to the IJB in 2024.</p> <p>We are working with colleagues to review existing establishment data and to understand future need. This will be influenced by the introduction of the Health and Care (Staffing) (Scotland) Act 2019 which is due to be implemented in April 2024 and by the workforce tools being tested by external scrutiny bodies for use by HSCP's, which are not yet fully confirmed. We are also reviewing establishment data to implement the 'Setting the Bar' recommendations for Social Work staffing levels.</p> <p>At present we are also supporting our voluntary and independent sectors to collect workforce data, so they are able to play a full part in our whole system data intelligence. This involves hundreds of different independent employers and voluntary organisations, but the Scottish Care Lead and the Chief Executive of Fife Voluntary Action (both IJB members) have introduced arrangements, and are supported by the Partnership, to maximise our ability to understand the workforce across the whole Partnership.</p> <p>Meetings are already planned with NHS and Council colleagues to understand how we will improve systems to collect this data.</p>	
Action by:	Date of expected completion:
Roy Lawrence	November 2024

Action Point Reference 4 - Workforce Strategy Group - Terms of Reference

Finding:

The Terms of Reference (ToR) for the Workforce Strategy Group is updated annually and has been recently reviewed for presentation to 26 October 2023 meeting. The ToR includes role, remit, membership, frequency of meetings and reporting requirements and in our view should be further enhanced to include quoracy. The Workforce Strategy Group ToR states that it will *'Lead the implementation of the annual Workforce Action Plans that will deliver against the objectives set out in the Partnership's Workforce Strategy'*.

Audit Recommendation:

As the primary group for the monitoring and oversight of the action plans, we recommend that the Workforce Strategy Group ToR should be updated to include the monitoring and oversight of the annual action plans and consideration should be given to adding quoracy to the remit.

Assessment of Risk:

Moderate



Weaknesses in design or implementation of controls which contribute to risk mitigation.

Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.

Management Response/Action:

The Workforce Strategy Group's ToR have been amended to reflect this recommendation.

Action by:





Date of expected completion:

Roy Lawrence

Complete





Definition of Assurance

To assist management in assessing the overall opinion of the area under review, we have assessed the system adequacy and control application, and categorised the opinion based on the following criteria:

Level of Assurance		System Adequacy	Controls
Substantial Assurance		A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Controls are applied continuously or with only minor lapses.
Reasonable Assurance		There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Controls are applied frequently but with evidence of non-compliance.
Limited Assurance		Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Controls are applied but with some significant lapses.
No Assurance		Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Significant breakdown in the application of controls.

Assessment of Risk

To assist management in assessing each audit finding and recommendation, we have assessed the risk of each of the weaknesses identified and categorised each finding according to the following criteria:

Risk Assessment		Definition	Total
Fundamental		Non Compliance with key controls or evidence of material loss or error. Action is imperative to ensure that the objectives for the area under review are met.	None
Significant		Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores. Requires action to avoid exposure to significant risks to achieving the objectives for area under review.	None
Moderate		Weaknesses in design or implementation of controls which contribute to risk mitigation. Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.	Four
Merits attention		There are generally areas of good practice. Action may be advised to enhance control or improve operational efficiency.	None

FTF Internal Audit Service

Fife IJB

Resilience & Business Continuity Planning Arrangements

Report No. F06/24

Issued To: Fife IJB Officers
N Connor, Chief Officer
A Valente, Chief Finance Officer
L Garvey, Head of Community Care Services
A Sweeney, HSCP Risk Compliance Manager
L Cooper-King, Business Manager, Community Care Service

NHS Fife Officers
M McGurk, Director of Finance and Strategy
J Tomlinson, Director of Public Health
S Cameron, Head of Resilience

Fife Council Officers
K Gourlay, Chief Executive
P Redpath, Chief Internal Auditor

Fife Integration Joint Board Audit and Assurance Committee
External Audit

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Draft Report Issued	26 February 2024
Management Responses Received	11 March 2024
Target Audit & Risk Committee Date	17 May 2024
Final Report Issued	9 April 2024

CONTEXT AND SCOPE

1. The Civil Contingencies Act 2004 (the Act) provides the legal basis for emergency preparedness and response across the UK, supplemented by the Civil Contingencies Act 2004 (Contingency Planning) (Scotland) Regulations 2005 that provide further detail to support the application of the Act in Scotland. The regulations contain details regarding the roles and duties of responders. The Act pre-dates the creation of Integration Joint Boards.
2. Following a consultation exercise in late 2020, the Scottish Government amended the Civil Contingencies Act 2004 to add Integration Joint Boards to the list of Category 1 responders (Part 2, Schedule 1). This amendment came into effect of 17 March 2021 and applies to the functions that have been delegated to the IJB under the Public Bodies (Joint Working) (Scotland) Act 2014, as well as to any other powers and duties placed on the IJB by other legislative instruments.
3. Inclusion of IJBs as Category 1 responders formalises the role of the Chief Officer’s, which in turn will help to ensure that formal coordinated and appropriate arrangements are in place in the event of emergencies that impacts on IJB delegated functions.
4. The scope of our review was to consider whether the necessary arrangements are in place to meet the requirements of the Civil Contingencies Act 2004 as applicable to Category 1 responders as well as there being alignment and coordination with partners. The IJBs Strategic risk register as presented to the 19 January 2024 Audit and Assurance Committee meeting included the following risk: *There is a risk that the IJB is unable to fulfil its statutory role as a Category 1 responder under the Civil Contingencies Act 2004 and link appropriately with partner bodies and multi-agency partners to ensure the ability to maintain critical HSCP services and provide support to the wider Fife Community.* It is currently classified as a medium risk.
5. We evaluated the actions being taken to mitigate the above risk and assess whether the governance arrangements provide oversight and assurance on Fife IJBs compliance with the following duties of the Civil Contingencies Act 2004:
 - Assess the risk of emergencies occurring and use this to inform contingency planning.
 - Put in place emergency plans.
 - Put in place business continuity management arrangements.
 - Put in place arrangements to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency.
 - Share information with other local responders to enhance co-ordination.

AUDIT OPINION

6. The Audit Opinion of the level of assurance is as follows:

Level of Assurance		System Adequacy	Controls
Reasonable Assurance		There is a generally sound system of governance, risk management and control in place. Some issues, non-	Controls are applied frequently but with evidence

		<p>compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</p>	<p>of non-compliance.</p>
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A description of all definitions of assurance and assessment of risks are given in Section 3 of this report.

Governance Arrangements

7. The IJB became a Category 1 responder in 2021 leading to a requirement for its resilience arrangements to be reviewed to ensure compliance with the related legislation. A paper was presented to the September 2023 IJB meeting, detailing the Fife HSCP Resilience Framework that had been established to meet the IJB Category 1 responder responsibilities.
8. The Resilience Framework provides details of the IJB responsibilities as a Category 1 responder, and in meeting this legislation, provides a description of the approach to planning, responding, and recovering from incidents occurring within or impacting on the delivery of health and social care services in Fife. It is split into 8 sections, with each describing an aspect of the resilience governance framework, including setting out the roles, responsibilities, and actions to be taken by individual services to ensure that its critical activities are maintained in the event of an incident. A summary of these sections is as follows:
 - **Legislation** – this provides the legislative duties applicable to Category 1 responders as contained in the Civil Contingencies Act 2004.
 - **Working with Others** – listing NHS Fife and Fife Council as its main partners and emphasising the importance of a multi-agency approach, also involving third sector providers. Other methods of communication to share information with resilience partners is achieved by being a member of the Fife Local Resilience Partnership (LRP) and East of Scotland Regional Resilience Partnership (EoSRRP).
 - **Plan** – this explains the HSCPs approach to emergency and business continuity planning to enable it to respond to any incident and meet its legislative obligations. This also includes contributing to the wider Emergency Preparedness, Resilience & Response Framework overseen by the EoSRRP and participating in preparing a Winter Plan with NHS Fife.
 - **Respond** – details how Fife HSCP will respond to incidents, including the activation and escalation process, with Incident Management Teams being established for serious incidents. Action cards are included in this section to manage the response to such incidents by directing those overseeing any major incident in a pre-set guided manner.
 - **Recover** – recovery from major incidents would be co-ordinated by Fife Council, with this section detailing the factors to be considered from an HSCP perspective to deliver an overall recovery strategy. This includes the requirement to prepare an action plan to progress any required changes arising from an incident and incorporate any lessons learned into Business Continuity Plans (BCPs).

- **Roles and Responsibilities** – this section provides a clear description of the roles of management and staff to deal with resilience incidents, with the structure delineating from the members of the IJB to all HSCP staff.
 - **Training and exercising of plans** – responsibility for encouraging resilience training to be completed is a responsibility of senior management team. BCPs are required to be exercised regularly and updated in line with lessons learned.
 - **Assurance** – a mechanism is in place to provide Fife IJB with assurance on the adequacy of the HSCPs resilience arrangements. This mechanism includes a Resilience Assurance Group (RAG) being established to maintain oversight and monitoring of resilience activity, including BCPs. It is required to provide regular progress updates to the HSCP Senior Leadership Team (SLT) Assurance and to formally report progress to the IJB in an annual resilience assurance report. The latter will be completed as part of the year end assurance processes.
9. The Resilience Framework demonstrates that the IJB has made substantial progress in developing internal management and governance arrangements to implement the requirements of the Civil Contingencies Act. The governance and operational structure outlined in the Resilience Framework shows that the IJB has a mechanism in place within the HSCP to meet its Category 1 Responder responsibilities. Further consideration was given to the functioning of this mechanism and is commented on below.
 10. It was previously recommended in the 2022/23 Fife IJB Internal Audit Annual Report that greater assurance is required to be provided to the IJB on compliance with the Civil Contingencies Act 2004. The Internal Audit review of the action taken to discharge the IJB responsibilities as a Category 1 responder and the detail in the paper presented to the September 2023 IJB meeting, demonstrates that action has been taken to implement this recommendation.
 11. Reference is made to emergencies and cases of urgency within various sections of the HSCP Governance Manual, most notably in the Scheme of Delegation, which delegates authority to the Director of Health & Social Care to implement necessary measures as may be required, however no reference is made to resilience or business continuity or the IJB responsibilities as a Category 1 responder. When the Governance Manual is next reviewed, it would be appropriate for the governance arrangements over resilience and business continuity to be referenced.
 12. The Head of Community Care Services, reporting into the Director of Health & Social Care, has been delegated with responsibility for managing resilience and business continuity arrangements, with operational activity assigned to the Risk Compliance Manager. The RAG, as chaired by the Head of Community Care Services, oversees the HSCP work in supporting the IJB to meet its Category 1 responder responsibilities and reports into the SLT Assurance. The RAG met on a regular basis throughout 2023/24 and a review of its minutes indicates that it has regular standing items on its agenda and covers the wide range of relevant and required resilience and business continuity topics.
 13. The LRP membership was seen to include representation from a wide range of resilience and business continuity partners, including NHS Fife, Fife Council, Police Scotland, and the Scottish Ambulance Service. Such partnership meetings are attended by the Head of Community Care Services and the Risk Compliance Manager. The LRP met on a regular basis throughout 2023/24.
 14. The EoSRRP considers resilience and business continuity topics of more of a Scotland-wide nature, such as the current review of the *Preparing Scotland Guidance* on resilience. It

also has a wide-ranging membership and although not directly represented by the IJB at its meetings, a mechanism is in place to enable management to obtain details on all meetings and contribute to any topics of interest. The EoSRRP normally meets twice each year, and is currently considering its effectiveness, through a review of its structure and purpose.

Discharging Category 1 Responder Duties

15. Internal Audit considered the functioning of the Resilience Framework in meeting each of the Category 1 Responder responsibilities detailed in the Civil Contingencies Act 2004, as follows:

- **Assessing the risk of emergencies occurring** – as detailed above in the Governance section, Internal Audit’s review of the Resilience Framework demonstrates that management has assessed the risk of emergencies occurring and made use of that to inform its contingency planning arrangements.
- **Put in place emergency plans** –the Resilience Framework includes a structured response to any emergency incident that arises. As the HSCP does not own any buildings and due to the nature of the services delegated to it, it is unlikely to ever be the primary responder to an emergency, with it only providing any necessary response relating to the services affected that it oversees. If an emergency incident arises, an HSCP Incident Management Team would be initiated to implement the HSCP response plan, and contact the appropriate resilience partners, to ensure the HSCP is represented on and can be part of the primary Incident Management Team set up by the lead responder.
- **Put in place business continuity business continuity management arrangements** – the IJB was seen to have an established business continuity framework. The NHS Fife resilience platform is used to maintain BCPs for all the services delegated to the HSCP, with IJB management advising that they maintain and check each on an annual basis. The maintenance of BCPs for both NHS Fife and the HSCP was reviewed and reported on within B13/23 Business Continuity Arrangements audit report. It concluded that improvements are required to ensure all wards and departments have up to date BCPs. This applied to wards and departments within both NHS Fife and the HSCP. After B13/23 was finalised the NHS Fife Head of Resilience issued updated statistics for the HSCP, which were reviewed by IJB management, with it being reported that 25% of HSCP BCPs were not up to date and 5% of its services had not copied a plan to the central repository maintained by NHS Fife. This audit did not cover a review of Fife Council’s BCP arrangements for the services that were delegated from it to the HSCP, but we were advised that its BCP arrangements are reported to the Fife Council Resilience Team.
- **Making information available to the public on civil protection matters, including advising when an emergency occurs** – depending on the nature of the emergency incident, communication with the public would be agreed by the resilience partners through the Incident Management Team, with the most appropriate partner advising the public through their Communication Team. This is most likely to be Police Scotland, with the HSCP providing necessary information on its services as required. For any general matters on civil protection relating to services provided by the HSCP the public would be advised via its website.
- **Sharing information and co-operating with other local responders** – Fife HSCP is a member of the Fife LRP, which has representation from all Category 1 and

Category 2 responders across Fife. This group is the primary forum for responders to work jointly, sharing information and co-operating towards discharging their duties under the Civil Contingencies Act 2004. The group provides the IJB management contact with Resilience Officers from its main partner service providers, NHS Fife and Fife Council, plus contact with other relevant service providers. Similarly, its access to the EoSRRP gives it a wider forum to obtain information on current Scotland-wide resilience topics.


ACTION


16. The action plan at Section 2 of this report has been agreed with management to address the identified weaknesses. A follow-up of implementation of the agreed actions will be undertaken in accordance with the audit reporting protocol.


ACKNOWLEDGEMENT

17. We would like to thank all members of staff for the help and co-operation received during the course of the audit.

Barry Hudson BAcc CA
Regional Audit Manager





Action Point Reference 1	
Finding: Governance	
<p>The governance arrangements in place to meet the IJB Category 1 Responder responsibilities have not been incorporated into its governance structure as detailed in the IJB Governance Manual.</p>	
Audit Recommendation:	
<p>When the Governance Manual is next reviewed, within <i>Section 5 - Emergencies and Cases of Urgency</i>, cross-reference should be made to the resilience and business continuity arrangements detailed in the Resilience Framework, that were put in place to comply with the Civil Contingencies Act 2004.</p>	
Assessment of Risk:	
<p>Merits attention</p>	 <p>There are generally areas of good practice. Action may be advised to enhance control or improve operational efficiency.</p>
Management Response/Action:	
<p>The suggested changes will be presented within an SBAR to Audit and Assurance Committee and then on to IJB for final approval. Cross reference will be made to the Resilience Framework and the IJB’s role as a Category 1 responder under the Civil Contingencies Act 2004</p>	
Action by:	Date of expected completion:
Head of Corporate Services	July 2024

Action Point Reference 2	
Finding: RAG Workplan/Distribution of LRP and EoSRRP Minutes	
<p>A small number of additions could be made to the 2024/25 RAG workplan, including reminders to complete tasks that evidence the completeness of the RAG remit. This includes providing assurance to the SLT Assurance group and the annual resilience assurance report to the IJB.</p> <p>Although arrangements are in place to notify the RAG of any relevant matters arising from LRP and EoSRRP meetings it would be more complete if the minutes from these partnership meetings were presented to the RAG, thereby ensuring it is provided with full details of the matters discussed at such meetings.</p>	
Audit Recommendation:	
<p>The provision of assurance to both the SLT Assurance group and the IJB should be noted as tasks to be completed on the 2024/25 RAG workplan, as should presentation of LRP and EoSRRP minutes.</p>	
Assessment of Risk:	
<p>Merits attention</p>	<div style="display: flex; align-items: center;">  <p>There are generally areas of good practice. Action may be advised to enhance control or improve operational efficiency.</p> </div>
Management Response/Action:	
<p>The 2024/25 RAG workplan will note the tasks to provide a regular assurance report to SLT and an annual report to the IJB. The minutes from the LRP and EoSRRP will be circulated for noting as part of the RAG agendas</p>	
Action by:	Date of expected completion:
Head of Community Care Services	April 2024

Action Point Reference 3	
Finding:	
<p>The most recent HSCP available management information on the completeness of the BCPs for wards and departments delegated to the HSCP indicated that 25% were out of date and were due their annual review. For a further 5%, BCPs had not been entered on the central repository maintained by NHS Fife, making it unclear if a BCP exists.</p> <p>Internal Audit’s review of NHS Fife’s BCP arrangements, reported in B13/23, identified certain aspects of BCP completion that were not being fully completed. Although not separately identified within that report, the sample selected consisted of some HSCP wards, and therefore the aspects of non-completion identified may apply to HSCP BCPs.</p> <p>This audit did not cover a review of Fife Council BCP arrangements for the services that were delegated from it to the HSCP. It was confirmed with management that BCP arrangements for these services are reported to the Fife Council Resilience Team.</p>	
Audit Recommendation:	
<p>Arrangements should be made to ensure all BCPs overdue a review are updated and copies of all are entered on the NHS Fife central repository.</p> <p>In reviewing the HSCP BCPs in future, reference should be made to the matters identified as not being fully completed within audit report B13/23 to ensure that these matters do not apply to HSCP BCPs. In addition, audit report B13/23 should be presented to the Resilience Assurance Group to keep it informed on its findings for further consideration from a HSCP BCP perspective.</p> <p>Confirmation should be obtained from the Fife Council Resilience Team on the completeness of BCPs relating to services delegated from the council to the HSCP. Such detail should be incorporated into all assurance reports relating to the HSCP BCPs.</p>	
Assessment of Risk:	
<p>Moderate</p>	<div style="text-align: center;">  </div> <p>Weaknesses in design or implementation of controls which contribute to risk mitigation.</p> <p>Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.</p>
Management Response/Action:	
<p>All BCPs relating to HSCP NHS Services that are overdue for review will be updated and added to the NHS Fife Central repository. For future reviews matters raised within audit report B13/23 will be checked against the BC plans to ensure these have been fully completed. All BCPs relating to HSCP Fife Council services that are overdue for review will be updated and shared with the Fife Council Resilience Team</p>	
Action by:	Date of expected completion:
Head of Community Care Services	September 2024





Definition of Assurance

To assist management in assessing the overall opinion of the area under review, we have assessed the system adequacy and control application, and categorised the opinion based on the following criteria:

Level of Assurance		System Adequacy	Controls
Substantial Assurance		A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Controls are applied continuously or with only minor lapses.
Reasonable Assurance		There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Controls are applied frequently but with evidence of non-compliance.
Limited Assurance		Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Controls are applied but with some significant lapses.
No Assurance		Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Significant breakdown in the application of controls.

Assessment of Risk

To assist management in assessing each audit finding and recommendation, we have assessed the risk of each of the weaknesses identified and categorised each finding according to the following criteria:

Risk Assessment		Definition	Total
Fundamental		Non Compliance with key controls or evidence of material loss or error. Action is imperative to ensure that the objectives for the area under review are met.	None
Significant		Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores. Requires action to avoid exposure to significant risks to achieving the objectives for area under review.	None
Moderate		Weaknesses in design or implementation of controls which contribute to risk mitigation. Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.	One
Merits attention		There are generally areas of good practice. Action may be advised to enhance control or improve operational efficiency.	Two

23 May 2024

Agenda Item No. 9

Standards, Audit and Risk Committee Workplan

Report by: Eileen Rowand, Executive Director, Finance and Corporate Services

Wards Affected: All

Purpose

This report supports the Committee's consideration of the workplan for future meetings of the Committee.

Recommendation(s)

It is recommended that the Committee review the workplan and that members come forward with suggestions for specific areas they would like to see covered in any of the reports.

Resource Implications

Committee should consider the resource implication for Council staff of any request for future reports.

Legal & Risk Implications

Committee should consider seeking inclusion of future items on the workplan by prioritising those which have the biggest impact and those which seek to deal with the highest level of risk.

Impact Assessment

None required for this paper.

Consultation

The purpose of the paper is to support the Committee's discussion and therefore no consultation is necessary.

1.0 Background

- 1.1 Each Committee operates a workplan which contains items which falls under the headings: items for decision and Scrutiny/Monitoring. These items will often lead to reactive rather than proactive scrutiny. Discussion on the workplan agenda item will afford members the opportunity to shape, as a committee, the agenda with future items of business it wishes to review in more detail.

2.0 Conclusions

- 2.1 The current workplan is included as Appendix one and should be reviewed by the committee to help inform scrutiny activity.

List of Appendices

1. Standards, Audit and Risk Committee forward work plan.

Background Papers

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act, 1973:-

None

Report Contact

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Standards, Audit and Risk Committee of 28 June 2024			
Title	Service(s)	Contact(s)	Comments
Minute	Finance and Corporate Services		
Code of Governance	Finance and Corporate Services	Lindsay Thomson, Pamela Redpath	
Fife Council Unaudited Annual Accounts 2023-24	Finance and Corporate Services	Elaine Muir	
Fife Council Charitable Trusts - Unaudited Annual Report and Financial Statements 2023-24	Finance and Corporate Services	Elaine Muir	
23/24 Internal Audit Annual Report	Finance and Corporate Services	Pamela Redpath	
Annual Governance Statement for the year to 31 March 2024	Finance and Corporate Services	Elaine Muir	
2023/24 Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Internal Audit Charter	Finance and Corporate Services	Pamela Redpath	
Risk Management Update	Finance and Corporate Services	Pamela Redpath	
National Fraud Initiative	Finance and Corporate Services	Pamela Redpath	

Standards, Audit and Risk Committee of 22 August 2024			
Title	Service(s)	Contact(s)	Comments
Minute - 28 June 2024			
Complaints	Customer Services Improvement Service	David Thomson-CRM	
Information Requests Annual Report 2022-23	Finance and Corporate Services	Laura McDonald-im	
Data Protection Report Annual Report 2022/23	Finance and Corporate Services	Fiona Smyth-fc	
Regulation of Investigatory Powers Scotland (RIPSA) Act 2000	Finance and Corporate Services	Lindsay Thomson	
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	

Standards, Audit and Risk Committee of 22 August 2024			
Title	Service(s)	Contact(s)	Comments
Forward Work Plan			

Standards, Audit and Risk Committee of 30 September 2024			
Title	Service(s)	Contact(s)	Comments
Minute - 22 August 2024			
Audited Annual Accounts			
Audited Charitable Trust Accounts			

Standards, Audit and Risk Committee of 31 October 2024 - Provisional for Accounts			
Title	Service(s)	Contact(s)	Comments
Minute - 30 September 2024			
Fife Council and Charitable Trusts Annual Accounts			

Standards, Audit and Risk Committee of 28 November 2024			
Title	Service(s)	Contact(s)	Comments
Minute - 31 October 2024			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Standards Update – annual reports, hearing outcomes and consultations	Finance and Corporate Services	Lindsay Thomson	
RIPSA	Finance and Corporate Services	Lindsay Thomson	
National Fraud Initiative (NFI) in Scotland	Finance and Corporate Services	Pamela Redpath	
Forward Work Programme			

Standards, Audit and Risk Committee of 13 February 2025			
Title	Service(s)	Contact(s)	Comments
Minute - 28 November 2024			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Forward Work Programme			

Standards, Audit and Risk Committee of 24 April 2025			
Title	Service(s)	Contact(s)	Comments
Minute - 13 February 2025			
External Audit Annual Plan to Year Ended 31 March 2025	Finance and Corporate Services	Pamela Redpath	
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Forward Work Programme			

Unallocated			
Title	Service(s)	Contact(s)	Comments
Safeguarding Public Money: are you getting it right?		Pamela Redpath	TBC