

Audit in Progress

Civil Contingencies
Environmental Health
LiveArgyll - Budget Monitoring
Purchasing Cards
School Funds
Workforce Planning – HSCP

3.2 In addition to those already in progress indicative audits planned for Quarter 4 2021/22 are:

3.3 2021/22 Audit Plan

Adult Protective Services
Climate Change Act
Education Processes
ELC – Parental Satisfaction
ICT - Remote Working
Planning Applications
Complaints Handling (HSCP Audit)

Scrutiny

3.4 Work is progressing on the 2021/22 scrutiny plan, The Community Asset Transfer Process review panel met with Council Officers on 5 October and with Audit Scotland on 18 November, the final report is to be submitted to the March 2022 Committee.

3.5 The briefing meeting for the review of the Fly-tipping has taken place on 9 November 2021.

Counter Fraud

3.6 The paragraphs below summarise the work carried out by the Counter Fraud Team (CFT) since the Audit and Scrutiny Committee on 14 September 2021 and provide an up to date 21

3.9 Investigations into potential Council Tax anomalies continue to be carried out. These mainly consist of potentially fraudulent claims for single person discounts, fictitious tenants or claims of second home status for the avoidance of 100% premium of Council Tax. A rolling programme of reviews is also carried out on council tax discounts and exemptions to ensure they are only applied where appropriate. The CFT have also been working with debt recovery officers to assist in any way possible to recover some accounts with high levels of debt. These are ongoing due to the large scale nature of the investigations. The below table summaries fraud activity work in 2021 and confirms that, in total, the work of the team has resulted in additional billing of £263,788 during the year.

Investigation Area	No. of Referrals	Summary
Council tax	21	Investigative work confirmed there is no evidence of fraud in relation to these 21 referrals although: One case referred to local housing association. Several cases not enough information given – online portal updated to request “clear and concise information” One sent to assessors
Benefits	13	Details passed to DWP One adjustment of Benefits through NFI data matching
Blue Badge	2	Passed to Blue Badge team
Employee	3	No fraud established
Others	7	Head teacher impersonation phishing emails for invoice payment Police investigation into Covid Grant DPA request to other LA DPA request for civil action (rejected) NDR information request x2 Fraudulent Covid Grant
Proactive Work	N/A	Proactive reviews not based on referrals has resulted in removal of exemptions and applying extra charges and penalties where appropriate. High level debt accounts. Working with Debt Recovery to visit sites or assist in investigatory work
Total	45	Additional Billing to Date £263,788

Additional Updates from Quarter Three

3.10 Work has now completed on the Council’s Discretionary Fund For Business. The two team members that were redeployed have now returned to their roles in Internal Audit with no further input required to administer the fund.

- 3.11 Internal Audit continues to progress the work-plan for the Health and Social Care Partnership (HSCP). The Care Programme Approach audit has been completed. The Workforce Planning audit is currently in progress.

Continuous Monitoring

- 3.12 Our continuous monitoring programme is generally focused on transactional type activity. Standard audit tests are applied which are relevant to each auditable unit. Control design tests look at whether the controls in place adequately address the potential risk event.

Table 1

<p>Best Value Assurance Report: East Dunbartonshire</p>	<p>Chief Executive</p>	<p>The Council is well led and understands the actions needed to improve still further. Local people are, overall, satisfied with their local services. Its education services are performing well, even in the most deprived areas.</p>	<p>Considered by ELT and no action is to be taken.</p>
<p>The impact of Covid-19 on Scottish councils' benefit services</p>	<p>Head of Financial Services</p>	<p>Most of Scotland's councils have maintained or improved their delivery of vial benefits during the Covid-19 pandemic, despite short-staffing and major disruptions from having to abruptly move to home or remote working.</p>	<p>This report reflects well on Argyll and Bute Council in response to the pandemic. We are already delivering the innovations suggested, however we will look at expanding hybrid mail contracts to allow staff working from home to issue letters to customers without needing someone in the office to print and post letters.</p>

Best Value Assurance Report: South Ayrshire Council

Operational

- 5.5.3 Islands Duty – None
- 5.6 Climate Change – None
- 5.7 Risk – None
- 5.8 Customer Service – None

For further information please contact Internal Audit (01546 604146)

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