

INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/2024

1. EXECUTIVE SUMMARY

- 1.1 There are three audits being reported to the Audit and Scrutiny Committee.
- 1.2 The table below provides a summary of the conclusions for the audits performed. The full reports are included as appendices to this report.

Audit Name	Level of Assurance
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Pupil and Public Transport: this audit provide a substantial level of assurance. This means that internal control, governance and the management of risk is sound. However, there are minor areas of weakness which put some system objectives at risk and specific elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale. The Council has a School Transport policy and guide which contain clear eligibility criteria, takes cognisance of the statutory distance from home to school and provides comprehensive information for parents and carers. Transport requests for children with ASN are internal documents submitted by Education Services. There is no formal protocol or agreement in place that sets out the roles and responsibilities of each service nor standard timescales for submitting requests to the Integrated Transport team. Consideration should be given to whether a cross service procedure document would be beneficial. There are extensive procedure notes for key tasks and systems. These are used for training staff and demonstrate good planning and provision for business continuity.

is no SLA or Harbour Access Agreements in place for the main users of the facilities.

harbours are able to record the use of the main facilities, however, a number of piers, slipways and harbours are in remote locations and difficult to manage in terms of use. In addition, there are no robust procedures in place to identify commercial tour vessels using our facilities potentially resulting in a loss of

