
NORTH AYRSHIRE COUNCIL

26 March 2019

Audit and Scrutiny Committee

Title:	Internal Audit Reports issued
Purpose:	To inform the Committee of the findings of Internal Audit work completed during January and February 2019.
Recommendation:	That the Committee (a) considers the outcomes from the Internal Audit work completed; and (b) challenges services where there are significant weaknesses in internal controls.

1. Executive Summary

- 1.1. The Council's local Code of Corporate Governance requires effective arrangements to be put in place for the objective review of risk management and internal control. Internal Audit is an important element in this framework as it reviews internal controls and offers Elected Members and officers an objective and independent appraisal of how effectively resources are being managed.
- 1.2. The remit of the Audit and Scrutiny Committee includes the monitoring of Internal Audit activity. The submission and consideration of regular reports assists the Committee in fulfilling this remit.

2. Background

- 2.1. This report provides information on Internal Audit work completed during January and February 2019. Internal control reviews have been completed in respect of the areas detailed in Appendix 1 to this report. The aim of these reviews is to provide assurance that the internal control framework within the areas examined is appropriate and operating effectively.
- 2.2. The findings from each audit assignment have been notified in writing to the Chief Executive, the Executive Director (Finance and Corporate Support) and the relevant Executive Director and service managers on the completion of each assignment. Where appropriate, this has included an action plan detailing recommendations for improving internal control. Appendix 1 includes the executive summary and action plan from each audit.
- 2.3. Full copies of all Internal Audit reports are provided to all Elected Members, in confidence, through the Council's intranet site. Reports are held within the dedicated 'Members' information' area at:

<http://naconnects.north-ayrshire.gov.uk/elected-members/audit-reports/audit-reports.aspx>

2.4. The findings from 6 separate audit assignments are detailed at Appendix 1 to this report. The key findings are as follows:

- Only limited assurance could be obtained in relation to the controls around staff who move jobs within the Council. Improvements are required to ensure that staff only have access to systems and data required for their current role.
- Some improvements are required within the Health and Social Care Partnership to ensure that all service users are receiving a financial assessment and being correctly charged for services received.

3. Proposals

3.1. It is proposed that the Committee (a) considers the outcomes from the Internal Audit work completed during January and February 2019; and (b) challenges services where there are significant weaknesses in internal controls.

4. Implications

Financial:	None
Human Resources:	None
Legal:	None
Equality/Socio-economic Duty:	None
Children and Young People:	None
Environmental & Sustainability:	None
Key Priorities:	The work of Internal Audit helps to support the efficient delivery of the strategic priorities within the Council Plan 2015-2020.
Community Benefits:	None

5. Consultation

5.1. The relevant Services are consulted on Internal Audit findings during each audit assignment.



Laura Friel
Executive Director (Finance & Corporate Support)

For further information please contact **Paul Doak, Senior Manager (Internal Audit, Risk and Fraud)** on **01294-324561**.

EXECUTIVE SUMMARY MOVERS PROCESS

Background

This audit was conducted as part of the approved 2018/19 Internal Audit Plan and reviewed the controls around employees who move job within the Council, with a particular focus on access to personal and sensitive information.

Key Objectives

The main objectives of this audit were to ensure:

- Proper controls are in place for removing/amending access to IT systems and network folders for employees moving jobs.
- Access to a sample of IT systems is restricted only to those employees requiring access as part of their current job role.
- Access to a sample of network folders is restricted only to those employees requiring access as part of their current job role.

Key Findings and Actions

All the recommended actions arising from this audit are detailed in the action plan which follows this Executive Summary. The key findings are as follows:

- There is a 3 stage process that should be completed when an employee changes jobs within the Council. Sample testing found that the Transfer/Termination form was not completed in 7/10 cases. In addition, this form does not cover amendment of access to network folders/drives.
- There is a separate IT movers' procedure form which should be completed when an employee moves jobs. This form asks the line manager to provide the username of the user to clone permissions which may result in a mover being given access to personal and sensitive data that they should not have access to.
- The employee number is not automatically recorded against the Active Directory record for IT users. This would act as a unique identifier for each employee.
- Sample testing of a selection of network folders containing personal and sensitive information found that a number of employees had inappropriate access to data.
- If a review of users' access to network drives is not carried out until the move to Sharepoint, there is a risk that employees continue to have inappropriate access to personal or sensitive data.

Audit Opinion

Overall, limited assurance was obtained with regard to the controls around employees moving job within the Council to ensure access to personal and sensitive information is amended accordingly. In particular, there is a significant risk that employees continue to have inappropriate access to personal or sensitive data via network folders until this access is reviewed when moving to Sharepoint.

ACTION PLAN MOVERS PROCESS

Action	a
Action Description	The Council should implement a single mover's process for all employees changing jobs, which should be initiated by the current line manager and completed by the new line manager. This process should ensure HR/Payroll, IT Services and system administrators are notified when an employee is changing jobs.
Risk	Having separate processes increases the risk that not all relevant stages will be carried out, resulting in employees retaining access to personal and sensitive data that they no longer require.
Priority (1, 2, 3)	1
Paragraph Reference	3.1,3.2, 3.3, 3.4, 3.5, 3.6
Assigned to	Senior Manager (Employee Services) and Senior Manager (IT Services)
Due Date	30/04/2019
Management Response	A mini Project Team will be created to investigate and develop an automated process to identify and end system user access when an employee terminates employment from the Council or transfers to a new job role within the Council. The Project Team will include representation from all key Council systems.

Action	b
Action Description	When an employee changes jobs within the Council, access to network drives/folders should be removed and the new line manager should advise what access is required. Cloning of existing users' access should be stopped.
Risk	Employees retain access to personal and sensitive data that they no longer require.
Priority (1, 2, 3)	1
Paragraph Reference	3.1,3.2, 3.3, 3.4, 3.5, 3.6
Assigned to	Team Manager (IT Operations) and Team Manager (Customers)
Due Date	30/04/2019
Management Response	<p>Complexity of current access rights has built up over many years. Removal of the ability to clone access from one user to another would incur a high level of administrative overhead when creating new user accounts and when users move within the Council and require changes to their user accounts.</p> <p>Furthermore, it is the intention to replace shared drives with Microsoft Sharepoint. Access roles and rights will be reviewed as service areas are migrated to Sharepoint. However, an interim solution is required to significantly reduce the current risk of inappropriate access to shared documents and records.</p> <p><u>Movers</u> IT Services will develop a procedure between CHRIS21 and Active Directory to ensure existing account access rights are removed when an employee changes role.</p>

	<p><u>Leavers</u> IT Services will develop a procedure between CHRIS21 and Active Directory to ensure Active Directory accounts are disabled when an employee leaves the Council. Disabled accounts will then be automatically removed within an agreed timescale.</p> <p><u>Cloning</u> Before cloning access rights from one user to another, a public drive check will be established.</p> <p>Where the user account being cloned has access to more than one public drive, e.g. IT and HR, IT Services will notify the manager to confirm this is correct. If this check highlights existing inappropriate access, then IT Services will remove this.</p> <p>Cloning will only proceed if the service manager confirms the access rights are correct. Otherwise, the manager must either fully specify access rights or chose a different user account to clone (the above check will be carried out).</p>
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Action	c
Action Description	Data Services should issue a reminder to system administrators for the Council's key IT systems containing personal and sensitive data that a periodic review of users should be carried out to ensure users' access to systems is appropriate.
Risk	Employees have inappropriate access to personal or sensitive data.
Priority (1, 2, 3)	2
Paragraph Reference	3.7, 3.9, 3.10
Assigned to	Senior Manager (Data)
Due Date	15/02/19
Management Response	This reminder will be issued quarterly, starting February 2019, to the Service-nominated Information Asset Register coordinators.

Action	d
Action Description	Written procedures should be produced for the new help desk system. These should ensure that the internal process to be followed by the Customer Solutions Technician includes a requirement that, when requests are made for access to network folders to be amended, evidence of approval from the data owner must be obtained.
Risk	Access is given to data held in network folders without the data owners' approval.
Priority (1, 2, 3)	1
Paragraph Reference	3.11
Assigned to	Team Manager (Customers)
Due Date	30/04/2019
Management Response	IT Services will incorporate a check requiring the requesting manager to confirm in writing (an email that will be stored on the case) that they have sought all required approvals from data owners.

Action	e
Action Description	The employee number should be directly linked to the employee's active directory account.
Risk	There is no unique identifier for IT users.
Priority (1, 2, 3)	1
Paragraph Reference	3.12, 3.13
Assigned to	Team Manager (IT Operations) and Senior Technology Officer (GIS & Analytics)
Due Date	31/01/2020
Management Response	IT Services is developing a matching process between employee records (HR and Payroll) and Active Directory. However, this development is taking place as part of the XCD HR and Payroll project and will be ongoing during this project.

Action	f
Action Description	Access to the Criminal Justice selected network folders should be reviewed and access removed for those employees that do not require access.
Risk	Employees have inappropriate access to personal or sensitive data.
Priority (1, 2, 3)	1
Paragraph Reference	3.19
Assigned to	Principal Manager Business Administration
Due Date	Complete
Management Response	Review carried out and action taken.

Action	g
Action Description	Access to the CP Administration Secretary network folder should be reviewed and access removed for those employees that do not require access.
Risk	Employees have inappropriate access to personal or sensitive data.
Priority (1, 2, 3)	1
Paragraph Reference	3.20
Assigned to	Principal Manager Business Administration
Due Date	Complete
Management Response	Review carried out and action taken.

Action	h
Action Description	Data Services should amend the Data Cleanse project plan and written procedure to ensure that employees with access to current network folders are reviewed as part of the move to Sharepoint.
Risk	Employees have inappropriate access to personal or sensitive data.
Priority (1, 2, 3)	1
Paragraph Reference	3.24
Assigned to	Senior Manager (Data)
Due Date	31/03/19
Management Response	The data cleanse project plan and procedure will be updated with this action by end-March 2019. Implementation of the action is continuous throughout the SharePoint project duration, as each Service and team undergoes its data cleanse. This is presently estimated to complete by Dec 2020, but subject to change depending on any subsequent business and project decisions.

Action	i
Action Description	Data Services should advise all Services to carry out a review of employees with access to key network folders containing personal or sensitive data.
Risk	Employees have inappropriate access to personal or sensitive data.
Priority (1, 2, 3)	1
Paragraph Reference	3.24
Assigned to	Senior Manager (Data)
Due Date	31/03/19
Management Response	An email requesting this review is carried out will be issued to all Services by end of March 2019.

Priority Key used in Action Plan

1 (High)	Control weakness where there is a material impact on the achievement of the control objectives, generally requiring prompt attention.
2 (Medium)	Control weakness which needs to be rectified, but where there is no material impact on the achievement of the control objectives.
3 (Low)	Minor weakness or points for improvement.

EXECUTIVE SUMMARY

CHARGING FOR SOCIAL CARE SERVICES

Background

Adults or older people receiving certain services from the Health and Social Care Partnership (HSCP) can be charged for these services. This audit focussed on certain non-residential services. Which services are charged for is determined in the Charging Policy, which is currently being reviewed following a previous audit action. However, at the time of the audit, the Charging Policy dated April 2011 was still effective.

Service users should receive a financial assessment to determine the maximum amount of charge they are required to pay in line with current policy. The Money Matters team undertake the financial assessments for non-residential services. Invoices for Older People are raised by a Business Support team within the HSCP, based in Bridgegate House. The invoices for Adults are raised by the Finance team, based in Cunninghame House. This team were part of the Council's corporate Financial Services team until October 2018, when they became part of the HSCP. It is acknowledged that there have been historic issues with processes and workload which are planned to be addressed by the HSCP.

Key Objectives

The main objectives of this audit were to ensure that:

- Service users for Learning Disability and Mental Health services are being referred for financial assessments as required.
- Service users for Older People's day care and the Dirrans Centre are being referred for financial assessments as required.
- Service users are being billed for chargeable services.

Key Findings and Actions

All the recommended actions arising from this audit are detailed in the action plan which follows this Executive Summary. The key findings are as follows:

- Older people receiving day care on Arran were not routinely being referred for financial assessment
- A small number of other service users were not referred for a financial assessment
- 29 service users were identified who were not being billed because of resourcing issues in the Finance team
- The Carefirst report used for annual uprating of financial assessments had records missing in 2018, due to the officer who normally runs the report being absent and others not having the knowledge of the system to replicate it.

Audit Opinion

Overall, reasonable assurance was obtained with regard to charging for non-residential social work services. A small number of service users were identified who had not been referred for a financial assessment. 29 were identified who had been assessed as able to contribute to the cost of their care, but had not been billed, due to resourcing issues in the Finance team.

ACTION PLAN CHARGING FOR SOCIAL CARE SERVICES

Action	a
Action Description	HSCP should include service users' Carefirst number in all records relating to chargeable services and financial assessments, including the records held by individual establishments and services, predominantly daycare services.
Risk	Increased potential for errors due to the same person not being identified or people with similar names being mismatched
Priority (1, 2, 3)	2
Paragraph Reference	3.3, 3.23
Assigned to	Senior Manager (Community Care Services)
Due Date	30 th June 2019
Management Response	This relates to older people records (maintained by the business unit). These records will be reviewed to ensure the service users' Carefirst number is included on all records relating to chargeable services and financial assessments. Adult charging is already recorded on Carefirst.

Action	b
Action Description	HSCP management should issue a reminder to staff who assess or review care packages that they should always request a Financial Assessment in Carefirst and refer appropriate staff to the Money Matters team for training and advice. This reminder should be repeated periodically to ensure that new starters and movers are aware of this process and referred for training.
Risk	Loss of income to the Council. Service Users are not receiving all the state benefits they would be entitled to.
Priority (1, 2, 3)	2
Paragraph Reference	3.4, 3.11, 3.12, 3.21
Assigned to	Chief Social Work Officer (Senior Manager (Criminal Justice Services))
Due Date	31 st March 2019
Management Response	A reminder will be issued and repeated six monthly. Senior managers/ team leaders will be asked to identify and refer staff to Money Matters for training. Two "Assessments for Chargeable Services" workshops are planned for 15/02/19 and 15/11/19. Money Matters routinely email all HSCP staff to advertise their workshops. The social care Charging Policy is in the process of being reviewed, there will be communication and engagement undertaken which will promote the new policy and compliance.

Action	c
Action Description	Managers should review the work of the Finance team in order to consider whether there is a business case to bring in additional resources, re-design or re-prioritise other work in order to ensure that debtor's invoices are raised for chargeable services
Risk	Loss of income to the Council
Priority (1, 2, 3)	1
Paragraph Reference	3.4, 3.8, 3.18, 3.19, 3.21, 3.22
Assigned to	Principal Manager (Finance)
Due Date	31 st March 2019
Management Response	The social care finance team transferred to the HSCP at the end of 2018, there are historic issues with workload leading to delays with processing service user requests leading to an unacceptable level of complaints. The overall workload of the team has been assessed and temporary arrangements are being progressed to tackle backlogs of work. An additional dedicated post will also be put in place for one year to redesign existing processes to make them more efficient which should assist in ensuring all debtors invoices are raised timeously.

Action	d
Action Description	Detailed procedure notes should be developed for the extraction of the annual uprating list for financial assessments, in order to ensure that the report can be run correctly in the absence of the officer who usually runs the report and that it is complete and accurate.
Risk	If service users are missed from the uprating list, additional income can be lost. Errors in the report and poor use of officer time if the person who usually runs the report is unavailable
Priority (1, 2, 3)	1
Paragraph Reference	3.25
Assigned to	Team Manager (HSCP Finance)
Due Date	30 th April 2019
Management Response	Procedures for this area will be developed and tested. Additional licences have been allocated to Finance Team, therefore more resources available to run reports.

Action	e
Action Description	Money Matters should consider purchasing Business Objects licenses for team members and arranging training to allow them to run reports from Carefirst for themselves in future.
Risk	Reliance on other teams who have competing priorities, less control over how queries are designed
Priority (1, 2, 3)	3
Paragraph Reference	3.25
Assigned to	Team Manager (Money Matters)
Due Date	30 th June 2019
Management Response	Business Objects licences have been requested for the Money Matters Service Manager and the Senior Welfare Rights Officer. Following confirmation of the licences training will be arranged for these officers.

Action	f
Action Description	The HSCP should review the stages of the charging process and which tasks sit with which teams, with a view to reducing the complexity of the processes and potentially alleviating resourcing issues
Risk	Increased risk of errors. Charges are not raised or not uprated due to lack of resources.
Priority (1, 2, 3)	2
Paragraph Reference	3.26
Assigned to	Team Manager (HSCP Finance)
Due Date	30 th June 2019
Management Response	An overview of the whole process will be undertaken, highlighting pressure points, with decisions made on how to streamline the process and clarity over who is responsible at each stage. The social care finance team recently transferred to the HSCP which means full control and influence over ensuring processes are as efficient as possible.

Priority Key used in Action Plan

1 (High)	Control weakness where there is a material impact on the achievement of the control objectives, generally requiring prompt attention.
2 (Medium)	Control weakness which needs to be rectified, but where there is no material impact on the achievement of the control objectives.
3 (Low)	Minor weakness or points for improvement.

EXECUTIVE SUMMARY TRANSPORTATION

Background

The Corporate Transport Hub delivers the Council's Transport functions in relation to mainstream school transport, Additional Support Needs (ASN) and ad hoc requirements. Mainstream school transport is carried out in conjunction with Strathclyde Partnership for Transport (SPT).

Previous audit work in relation to transportation was undertaken in the 2015-16 financial year.

Pupils living outwith a certain distance from their school are entitled to free school transport. Free transport is also provided if Health and Safety issues are identified or the pupil qualifies under the Transport for Additional Support Needs guidelines.

Transport is also provided/arranged for Health and Social Care partnership clients.

A signed Agency Agreement and Dedicated School contract with SPT was agreed in May 2018.

Key Objectives

The main objectives of this audit were to review controls in relation to mainstream, ASN and ad-hoc transportation by ensuring:

- Policies in place reflect the service, are up to date and identify entitlements
- Controls are in place relating to contract compliance and service user safety
- Service providers have appropriate training and background checks are completed
- Invoices are correctly presented, reflect the contract, and are promptly paid

Key Findings and Actions

All the recommended actions arising from this audit are detailed in the action plan which follows this Executive Summary. The key findings are as follows:

- Procedures for school transport are available online and in schools; these are currently being reviewed and updated
- Health and Social Care policies are currently at draft stage and still to be published.
- The payment of invoices was approved appropriately, and the majority paid timeously, although there is a risk that suppliers may be paid for services that they have not supplied as cancellations have not been notified from establishments to the Transport Hub.

Audit Opinion

Overall, reasonable assurance was obtained with regard to the provision of school and Health and Social Services client transport.

Contract performance appraisals should be introduced as these will inform future awards of contracts.

ACTION PLAN TRANSPORTATION

Action	a
Action Description	The policy review for 'Free School and ASN Transport' should be completed and then be formalised as guidance procedures.
Risk	There is no reference for use and allocation of resources and these are wrongly applied.
Priority (1, 2, 3)	2
Paragraph Reference	3.1
Assigned to	Team Manager (Admin)
Due Date	31 March 2019
Management Response	The policy is currently under management review and is planned to be implemented by 31 March 2019

Action	b
Action Description	Social Work Resources should complete and publish the 'HSCP Eligibility for Transport Assistance' policy.
Risk	There is no reference for use and allocation of resources and these are wrongly applied.
Priority (1, 2, 3)	2
Paragraph Reference	3.2
Assigned to	Senior Manager (Learning Disability)
Due Date	31 March 2019
Management Response	The HSCP Eligibility for Transport Assistance Policy is currently under review and will be in place for the new Financial Year.

Action	c
Action Description	The Transportation Appeals process should be formalised, with clear criteria established, and time limit for and grounds to appeal. The decision panel should include a neutral member.
Risk	Appeals process is inconsistent.
Priority (1, 2, 3)	2
Paragraph Reference	3.3
Assigned to	Team Manager (Admin)
Due Date	31 March 2019
Management Response	The policy is currently under management review and is planned to be implemented by the new financial year.

Action	d
Action Description	Parameters for Variation of Contracts should be established and applied as required, taking into consideration time and effect on service users.
Risk	Alienation and lack of future co-operation of suppliers.
Priority (1, 2, 3)	2
Paragraph Reference	3.6
Assigned to	Team Manager Journey and Hires/CPU
Due Date	31 March 2019
Management Response	Meeting has been arranged to discuss operational requirements and agree on the parameters for contract variations.

Action	e
Action Description	The Transport Hub should review the employment of transport escorts, whether it is financially viable to employ independently or as part of school assistant contracts.
Risk	Value for money is not achieved
Priority (1, 2, 3)	2
Paragraph Reference	3.7
Assigned to	Team Manager Journey and Hires/CPU
Due Date	Complete
Management Response	This issue was discussed with Education with a view to accessing PEF monies to support children by providing escorts, however this was not viewed as meeting the criteria for this funding.

Action	f
Action Description	Contract performance should be monitored and on completion of the contract, performance relating to quality and compliance criteria should be scored.
Risk	Performance and contract completion is not used to inform future decisions in awarding contracts and poor performers continue to be successful in winning contracts.
Priority (1, 2, 3)	2
Paragraph Reference	3.10, 3.14
Assigned to	Team Manager Journey and Hires/CPU
Due Date	February 2020
Management Response	Current contract performance will be recorded and future tender documentation will be amended to allow the evaluation criteria to include previous performance

Action	g
Action Description	When adding new suppliers onto Integra ensure that the record has not previously been created under the company or owners name.
Risk	Contractors are duplicated on the Integra system and allocated spend to suppliers is inaccurately recorded
Priority (1, 2, 3)	2
Paragraph Reference	3.15
Assigned to	Team Manager Journey and Hires
Due Date	Completed
Management Response	This action was completed by e-mailing Creditor Payments asking that all duplicate records be de-activated, email subsequently received on 1 st October advising that this had now been completed.

Priority Key used in Action Plan

1 (High)	Control weakness where there is a material impact on the achievement of the control objectives, generally requiring prompt attention.
2 (Medium)	Control weakness which needs to be rectified, but where there is no material impact on the achievement of the control objectives.
3 (Low)	Minor weakness or points for improvement.

EXECUTIVE SUMMARY AIDS AND ADAPTATIONS

Background

This audit was conducted as part of the 2018/19 audit plan.

An audit undertaken in this area in 2016/2017 raised significant concerns surrounding non-compliance with the Council's Standing Orders relating to Contracts, therefore detailed procurement testing was included in this audit.

Key Objectives

The main objectives of this audit were to ensure that:

- Detailed procedures exist for the Aids and Adaptations process
- Procedures are being followed for all applications received
- Grants are being properly authorised and recorded
- Procurement rules are being followed when appointing contractors to carry out adaptations on behalf of the Council

Key Findings and Actions

All the recommended actions arising from this audit are detailed in the action plan which follows this Executive Summary. The key findings are as follows:

- Carefirst is not always being updated timeously to reflect the completion of adaptation works. This means that the follow up visit from an Occupational Therapist to ensure the equipment is being used properly and is meeting the needs of the individual, is being delayed.

Audit Opinion

Overall, substantial assurance was obtained with regard to the Aids and Adaptations process.

ACTION PLAN AIDS AND ADAPTATIONS

Action	a
Action Description	Carefirst must be updated timeously on the completion of works.
Risk	Vulnerable individuals are being exposed to unnecessary risk as Occupational Therapists are not visiting them timeously to support them in their use of their new adaption.
Priority (1, 2, 3)	1
Paragraph Reference	3.20
Assigned to	Senior Manager - Intermediate Care & Rehabilitation Services
Due Date	Completed
Management Response	A new process to achieve this has been implemented.

Priority Key used in Action Plan

1 (High)	Control weakness where there is a material impact on the achievement of the control objectives, generally requiring prompt attention.
2 (Medium)	Control weakness which needs to be rectified, but where there is no material impact on the achievement of the control objectives.
3 (Low)	Minor weakness or points for improvement.

EXECUTIVE SUMMARY REVENUES AND BENEFITS

Background

Following an 'Agile' review a one stop point of contact for clients was established for the administration of Benefits and Council Tax. The One Team located in Bridgegate administers Council tax invoicing, payments, refunds, discounts and general enquiries. Early customer satisfaction reviews indicate that this service is well received.

Properties are valued by the Ayrshire Joint Valuation Board and the value assigns the property to the appropriate Council Tax banding. North Ayrshire Council agrees the Council Tax levels for each band as part of the budget setting process. System Admin administer any Council Tax rates and any Band changes.

Key Objectives

The main objectives of this audit were to ensure that:

- Policies, procedures and training support the Council to meet statutory requirements,
- that owners and tax bandings are correctly identified,
- changes are promptly applied,
- discounts and exemptions are applied and reviewed, and
- reconciliations and management checks are adequate.

Key Findings and Actions

There are no actions arising from this audit.

The key findings are as follows:

- policies and procedures have been amended to meet current working practices
- all of the One Team have completed Council Tax training and the team receive regular performance feedback
- changes are applied timeously

Audit Opinion

Overall, substantial assurance was obtained with regard to administration of Council Tax accounts.

EXECUTIVE SUMMARY

FOOTWEAR AND CLOTHING GRANTS

Background

This audit of the Council's Footwear and Clothing Grants was carried out as part of the 2018/19 annual audit plan.

The Scottish Government published a plan for tackling child poverty during the period 2018-2022 entitled 'Every Child Every Chance' in March 2018. This plan introduces a new minimum level for School Clothing grants. These grants ranged from £40 (in North Ayrshire) upwards to £120. COSLA agreed that £100 would be the minimum level and this increase took effect from June 2018.

Key Objectives

The main objectives of this audit were to ensure:

- that adequate policies and procedures are in place relating to Footwear and Clothing Grant,
- that controls are in place and grants are managed,
- that applications are properly assessed and timeously paid.

Key Findings and Actions

There are no recommended actions arising from this audit.

The key findings are as follows:

- There is an increased take up of the footwear and clothing grant,
- Application is straightforward and can be made online, by telephone or in person,
- All online applications are completed as quickly as possible,
- All grant claims are recorded on the SEEMIS system and are directly linked to a North Ayrshire school,
- Sample testing confirmed that financial transactions were correctly recorded on Integra and that unique criteria ensured that there was only one claim per child possible.

Audit Opinion

Overall, substantial assurance was obtained with regard to the administration of the Footwear and Clothing grants.