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AUDIT AND SCRUTINY COMMITTEE MONDAY, 12 SEPTEMBER 2022

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held VIA MICROSOFT TEAMS on MONDAY, 12 SEPTEMBER 2022 at 10.15 am

All attendees, including members of the public, should note that the public business in this meeting will be livestreamed and video recorded and that recording will be available thereafter for public view for 180 days.

J. J. WILKINSON,
Clerk to the Council,

5 September 2022

BUSINESS		
1.	Apologies for Absence.	
2.	Order of Business.	
3.	Declarations of Interest	
4.	Minute. (Pages 3 - 12) Consider Minute of the Meeting held on 27 June 2022 for approval and signature by the Chair. (Copy attached.)	2 mins
5.	Audit Business Action Tracker (Pages 13 - 14) Consider and note progress made on the Action Tracker. (Copy attached.)	5 mins
6.	Proposed Schedule of Risk in Services Presentations by Directors 2022-23 (Pages 15 - 18) Consider report by Chief Officer Audit and Risk. (Copy attached.)	10 mins
7.	Internal Audit Work to July 2022 (Pages 19 - 34) Consider report by Chief Officer Audit and Risk. (Copy attached.)	15 mins
8.	Progress Update on LDS Financial Management Recommendation Consider update by Chief Officer Health and Social Care and Joint Manager Learning Disability Service.	20 mins
9.	Audit Scotland National Fraud Reports 2022 (Pages 35 - 40) Consider update by Chief Officer Audit and Risk. (Copy attached.)	10 mins

10.	Any Other Items Previously Circulated	
11.	Any Other Items which the Chairman Decides are Urgent	

NOTES

- 1. Timings given above are only indicative and not intended to inhibit Members' discussions.**
- 2. Members are reminded that, if they have a pecuniary or non-pecuniary interest in any item of business coming before the meeting, that interest should be declared prior to commencement of discussion on that item. Such declaration will be recorded in the Minute of the meeting.**

Membership of Committee:- Councillors E. Thornton-Nicol (Chair), N. Richards (Vice-Chairman), J. Anderson, P. Brown, J. Cox, M. Douglas, J. PatonDay, E. Robson, S. Scott, F. Sinclair, Ms H Barnett and Mr M Middlemiss

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**SCOTTISH BORDERS COUNCIL
AUDIT AND SCRUTINY COMMITTEE**

MINUTES of Meeting of the AUDIT AND
SCRUTINY COMMITTEE held in via
Microsoft Teams on Monday, 27 June 2022
at 10.15 am

- Present:- Councillors E. Thornton-Nicol (Chairman), N. Richards (Vice-Chairman),
J. Anderson, J. Cox, M. Douglas, E. Robson and F. Sinclair
- Apologies:- Councillors P. Brown, J. PatonDay, S. Scott, Ms H Barnett and
Mr M Middlemiss.
- In Attendance:- Director Finance and Corporate Governance, Director Social Work and
Practice, Chief Officer Audit and Risk, Pension and Investment Manager,
Homelessness Service Manager, Clerk to the Council, Democratic Services
Officer (W. Mohieddeen); Mr A. Haseeb and Ms J. Law (Audit Scotland).
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CHAIR

Councillor Thornton-Nicol welcomed everyone to the meeting and advised that the public business in this meeting was being livestreamed for public view and also recorded. By participating in the meeting, attendees had given consent for this. The recording would be available through the link to the event livestream on the Council website for public viewing for 180 days afterwards. The recording would then be automatically deleted after this time. Everyone was reminded that the Council did not allow any other recording of the meeting than this one.

1. **MINUTE.**
There had been circulated copies of the Minute of the Meeting held on 9 June 2022.

DECISION

AGREED to approve the Minute for signature by the Chair.

2. **AUDIT BUSINESS ACTION TRACKER**
There had been circulated copies of the Audit Business Action Tracker which was presented by the Chief Officer Audit and Risk. The Committee was asked to acknowledge actions marked as complete that could be removed from the action tracker. With reference to paragraph seven of the Minute of the Meeting held on 22 November 2021, a Business Continuity project was underway with Chief Officer Audit and Risk a member of the Project Board to enable continuous Internal Audit follow-up work. A report providing a fuller update would be presented at a future meeting of the Audit and Scrutiny Committee. With reference to paragraph three of the Minute of the Meeting held on 14 March 2022, an update on Learning Disability Service Financial Management actions would be provided for the August meeting of the Audit and Scrutiny Committee. With reference to paragraph four of the Minute of the Meeting held on 14 March 2022, the Review Group was progressing on actions relating to uptake on mandatory e-learning with a further update to be provided.

DECISION

- (a) AGREED to remove completed actions from the action tracker; and,**

(b) NOTED the update.

3. EXTERNAL AUDIT ANNUAL PLAN 2021-22 FOR THE COUNCIL

3.1 There had been circulated copies of the Scottish Borders Council Annual Audit Plan 2021-22 which was presented by Asif Haseeb, Audit Scotland, Audit Engagement Manager for Scottish Borders Council. Mr Haseeb explained that the report should have been presented to the March meeting, however Audit Scotland was only able to issue the final form in April 2022 and it was thus presented to the first available Audit meeting after the 2022 Local Authority election. The Audit Plan covered the 2021-22 financial year and was produced in the sixth year of Audit Scotland's appointment. Audit appointments were made by the Accounts Commission which had appointed another Audit Scotland team for the next audit appointment for Scottish Borders Council.

3.2 Mr Haseeb explained that planning materiality was calculated at £6.2 million and if that level was breached there would be concerns. Furthermore, performance materiality was set at £3.7 million which would trigger an investigation into why a breach had occurred should the aggregate of errors during the financial statements audit exceed that level. The Reporting Threshold was explained as being the bottom limit where any errors below the value of £250,000 would not necessarily be reported and that anything above would be reported. Significant risks of material misstatement to the financial statements were highlighted in exhibit two of the plan. 'Risk of material misstatement due to fraud caused by the management override of controls' was explained as being not unique to Scottish Borders Council and was applied to all clients audited. Estimation of the valuation of land and buildings was explained as being included as estimations were required to assess the Scottish Borders Council estate using professional valuation agents which Audit Scotland had to ensure were materially correct.

3.3 Mr Haseeb highlighted other areas of audit focus including Common Good assets which were held by the Council but were Common Good-owned; the pension liability valuation due to the material value and significant assumptions used in the calculation of the liability; ongoing impact of Covid-19 and how related expenditure and additional funding was being accounted for in the annual accounts; and the accounting for and disclosure of any provisions or contingencies relating to litigation and claims resulting from historic cases. It was highlighted that Trust and Common Good accounts were audited although a separate plan would not be prepared. Wider audit dimension risks were highlighted in exhibit six of the report. Mr Haseeb advised that the annual audit report had a target production date of 31 October 2022.

DECISION

NOTED the External Audit Plan 2021-22

4. INTERNAL AUDIT WORK TO MAY 2022

4.1 With reference to paragraph four of the Minute of the Meeting held on 14 March 2022, there had been circulated copies of the Internal Audit Work to May 2022 which provided Members of the Audit and Scrutiny Committee with details of the recent work carried out by Internal Audit and the recommended audit actions agreed by Management to improve internal controls and governance arrangements. The work Internal Audit had carried out in the period from 1 March to 31 May 2022 associated with the delivery of the approved Internal Audit Annual Plan 2021-22 was detailed in this report. A total of seven final Internal Audit reports had been issued. There were 16 recommendations made associated with six of the reports (13 Medium-rated; 3 Low-rated). An Executive Summary of the final Internal Audit assurance reports issued, including audit objective, findings, good practice, recommendations (where appropriate) and the Chief Officer Audit and Risk's independent and objective opinion on the adequacy of the control environment and governance arrangements within each audit area, was shown in Appendix 1 of the report. The SBC Internal Audit function conformed to the professional standards as set out in Public Sector Internal Audit Standards (PSIAS) (2017) including the production of the report to communicate the results of the reviews. The Chief Officer Audit and Risk

summarised the work contained in appendix one of the report.

- 4.2 In response to a question about the role of a Capital Board in relation to the Strategic Leadership Team and the impact on capacity of officers, the Director Finance and Corporate Governance advised that the Strategic Leadership Team (SLT) had regular oversight of the capital plan, regular reporting of the capital plan to the Executive Committee which had oversight on the delivery of the plan delegated from Council. There was a series of project boards in place to govern the major initiatives of the Council, such as the Hawick Flood Protection Scheme. Mr Robertson further advised that the aim was to have appropriate governance arrangements in place that did not unduly clutter the landscape but ensured effective governance to deliver projects.
- 4.3 The Chairman requested that a timeline be put in place for the development of an IT asset management strategy, that the cost behind the income generation of business property assets of £1.2 million detailed in the Asset Management section in appendix 1 was made clear, and that the cost of sites without buildings on them was also clarified to be part of a single economic development industrial strategy. In response to a question on roads maintenance management, the Chief Officer Audit and Risk advised that opportunities for use of technology to assess road conditions was not part of the business application system audit, however it may be able to form part of audit scope. The Director Finance and Corporate Governance advised that the Council was actively looking at that example with CGI to assess the potential for installing road condition monitoring technology on the bin fleet as they travelled on most roads in the Borders on a regular basis.

DECISION

- (a) **NOTED:**
- (i) **the Executive Summaries of the final Internal Audit assurance reports issued in the period from 1 March to 31 May 2022 associated with the delivery of the approved Internal Audit Annual Plan 2021/22; and,**
 - (ii) **the Internal Audit Consultancy and Other Work carried out in accordance with the approved Internal Audit Charter.**
- (b) **AGREED to acknowledge the assurance provided on internal controls and governance arrangements in place for the areas covered by this Internal Audit work.**

5. INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2021-22

- 5.1 There had been circulated copies of the Internal Audit Annual Assurance Report for the year to 31 March 2022 which included the Chief Officer Audit & Risk's independent assurance opinion on the adequacy of the Council's overall control environment. The Public Sector Internal Audit Standards (PSIAS) required that the Chief Audit Executive (CAE), the Council's Chief Officer Audit & Risk, provided an annual internal audit opinion and reported on the adequacy and effectiveness of the Council's governance, risk management and internal controls to support the preparation of the Annual Governance Statement. This was in support of the overall governance arrangements of the Council, as set out in the Local Code of Corporate Governance. The Remit of the Audit and Scrutiny Committee, relevant to the content of this report, indicated that it should: ensure an adequate framework of internal control, risk management and governance throughout the Council; and monitor and review the performance of Internal Audit, conformance to the Public Sector Internal Audit Standards and code of ethics. To meet the requirements of the PSIAS, the Internal Audit Annual Assurance Report 2021-22, at Appendix 1, included the annual Internal Audit opinion, provided details of the Internal Audit activity and performance during the year to fulfil its role, and summarised the outcomes of assessments of the Internal Audit service against the PSIAS.

- 5.2 The opinion of the Chief Officer Audit and Risk was that the internal control, governance and risk management within the Council were operating satisfactorily. The main issue for 2021-22 was non-completion by staff of the mandatory eLearning training (particularly child protection), and lack of oversight by Management to check compliance and include in staff annual appraisals. Common themes from Internal Audit findings during the year were: keeping policies and procedures up-to-date which was of particular importance during a period of change, for example HR and Financial Policy Frameworks; Senior Management needed to carry out second line monitoring for assurance purposes, for example, Performance Management; and establish a board to provide strategic oversight on capital asset management planning and implementation of capital programmes and projects. The Council continued to make progress in embedding Risk Management and awareness, ensuring that the risks to achieving corporate objectives were systematically identified, analysed, evaluated, controlled, monitored and reported regularly. Corporate and Service Risk Registers were subject to regular review by those Managers who were allocated the responsibilities for managing individual risks. Improvements were required on the Council's Business Continuity Framework to ensure the policy was up-to-date, the system was fit for purpose, adequate support resources were deployed, and a programme of testing was developed and implemented to ensure business continuity was being applied in practice.
- 5.3 In response to a question regarding the uptake of e-learning training, the Chief Officer Audit and Risk advised that it had been recognised that the recording of staff completion of e-learning was not always being picked up by the system. Not all staff had access to IT to undertake e-learning. All these factors were being taken into account in recognising the challenges of the Council as an employer. In response to a question about the availability of appropriate equipment for staff to undertake training, the Chief Officer Audit and Risk advised that work was underway with particular staff groups to look at different ways to deliver training, perhaps in group setting, but it was important for the Council, as an employer, that there was a record to show that staff were aware and had complied with requirements. A number of different options were being considered to provide a solution. The key element was about having management oversight of the level of staff engagement which would allow a much better picture to emerge across the range of services and how this would help with the challenges going forward.

DECISION

NOTED the Internal Audit Annual Assurance Report 2021/22 (Appendix 1) and assurances contained therein.

6. RISK MANAGEMENT ANNUAL REPORT 2021-22

With reference to paragraph 7 of the Minute of the Meeting held on 10 May 2021, there had been circulated copies of the Risk Management Annual Report 2021-22 which provided Members with an overview of Scottish Borders Council's responsibilities in respect of risk management and an update on the risk management activity during 2021-22 for assurance purposes. The report explained that Effective Risk Management was one of the foundations of effective Corporate Governance as recognised in the Council's Local Code of Corporate Governance. Compliance with the principles of sound Corporate Governance required the Council to adopt a coherent approach to the management of risks that it faced every day. Better and more assured risk management would bring many benefits to the Council and the people it serves. Management had the primary responsibility to systematically identify, analyse, evaluate, control and monitor risks to the achievement of the Council's objectives. Internal Audit was required to give independent assurance on the effectiveness of all internal controls and other arrangements put in place by Management to manage risk. Part of the Audit and Scrutiny Committee's role (Audit function) was to scrutinise the framework of internal financial control, risk management and governance throughout the Council to ensure its adequacy. In 2021, a revised Risk Management Policy statement and a 3-year Risk Management Strategy were endorsed by this Committee and approved by the Council to enable the Council to refine its approach to managing risks and embed these key aspects into the management practices

of the Council. Risk Management activity during the year, in line with the Policy and Strategy, was outlined in this annual report. The Chief Officer Audit and Risk highlighted the main points from the report and answered Members' questions around risk management training. The Director Social Work and Practice also advised on the risk associated with children and young people placements, where the aim was to keep them in the Borders if at all possible. A project for a complex needs residential setting in the Borders had been delayed and when built, that would help mitigate this risk.

DECISION

NOTED:

- (a) the arrangements for managing risks at the Council in support of the Council's Risk Management Policy and Strategy; and,**
- (b) the content of the Corporate Risk Register as at Quarter 4 2021-22 review and the refresh that is underway.**

ADJOURNMENT

The meeting was adjourned at 11.38 am and reconvened at 11.45 pm.

7. COUNTER FRAUD ANNUAL REPORT 2021-22

There had been circulated copies of a report by the Chief Officer Audit and Risk which provided details of the Council's counter fraud responsibilities and an update on the fraud prevention, detection and investigation activity during the year to 31 March 2022. The report explained that the Council was committed to minimising the risk of loss due to fraud, theft or corruption and to taking appropriate action against those who attempt to defraud the Council, whether from within the authority or from outside. The primary responsibility for the prevention, detection and investigation of fraud rested with Management, supported by the Integrity Group. Internal Audit provided advice and independent assurance on the effectiveness of processes put in place by Management. Part of the Audit and Scrutiny Committee's role was to oversee the framework of internal financial control including the assessment of fraud risks and to monitor counter fraud strategy, actions and resources. In 2021, a revised Counter Fraud Policy statement and a 3-year Counter Fraud Strategy 2021-2024 were endorsed by this Committee and approved by the Council. This would enable the Council to continue to refine its approach to tackling fraud, taking account of reducing resources, with a focus on prevention and detection and promotion of a counter fraud culture across the Council to improve its resilience to fraud. Assurances about the effectiveness of the Council's existing systems and arrangements for the prevention, detection and investigation of fraud can be taken from the outcomes contained within the report. The Chief Officer Audit and Risk highlighted the main points from the report and in response to a question about whether a Corporate Fraud Officer was in place, advised that this post was no longer in place but instead the Council had corporate fraud champions across its directorates, with work ongoing in Internal Audit to ensure counter fraud controls were captured as they developed to get assurance that the risks were being mitigated. In response to a question about phishing emails, the Director Finance & Corporate Governance advised that on a day to day basis the Council faced serious cyber-attacks, including phishing, hacking and malware. No systems could be 100% protected but the best was in place and training and awareness raising in staff helped to counter the dangers. The Strategic Leadership Team had recently had a presentation from CGI after an audit of security and a number of recommendations from that audit were now being put in place.

DECISION

NOTED:

- (a) the counter fraud work undertaken in support of the Council's counter fraud policy and strategy; and,**

(b) the outcomes of the counter fraud activity 2021-22.

8. ANNUAL ASSURANCE STATEMENT 2021/22 TO THE SCOTTISH HOUSING REGULATOR

- 8.1 With reference to paragraph eight of the Minute of the Meeting held on 10 May 2021, there had been circulated copies of a report by the Director Social Work and Practice which proposed that the Audit and Scrutiny Committee consider and approve the Annual Assurance Statement 2021-22 in respect of landlord services provided by the Council. The report explained that part of the Audit and Scrutiny Committee's remit (Audit functions) was to assess the effectiveness of internal controls, risk management, and governance arrangements. In 2019, the Scottish Housing Regulator ("the Regulator") revised its Regulatory Framework. This placed a new requirement on all social landlords to submit an Annual Assurance Statement to the Regulator by the end of October each year. The Annual Assurance Statement 2021-22 in respect of landlord services provided by the Council in Appendix 1 of the report, was designed to meet this requirement of the Scottish Housing Regulator, supported by the further self-assessment information in Appendix 2 of the report.
- 8.2 The Homelessness Services Manager presented the Annual Assurance Statement in 2021-22 in respect of landlord services provided by the Council in Appendix 1 of the report and the Summary Statement of Self-Assessment of Compliance against Regulatory Framework in Appendix 2 of the report. The statement explained that there was sufficient evidence that the Council complied with the regulatory requirements as laid out in Chapter 3 of the Scottish Housing Regulator's Regulatory Framework, including all relevant standards and outcomes in the Scottish Social Housing Charter in respect of any tenants, homeless persons, and other person who were in receipt of housing services; and legal obligations associated with housing and homelessness services, equality and human rights, and tenant and resident safety. The Homelessness Services Manager highlighted an error in Appendix 2 of the report in the third row which should have stated that 110 properties were leased from registered social landlords for use as temporary accommodation for homeless people. With regard to the Gypsy/Traveller site at Tweedside Caravan Park, Innerleithen, this now met the Scottish Government's minimum standards for Gypsy/Traveller sites following agreement being reached with Tweedside Caravan Park owners on the form of a new occupancy agreement. Upon review of the fire safety requirements on the Gypsy/Traveller site, the number of available pitches has been reduced from ten to nine. The Chairman asked that the SBC website be updated to reflect that there were nine pitches available at the Innerleithen site.

DECISION

- (a) **NOTED the details of the Annual Assurance Statement 2021-22 to the Scottish Housing Regulator in respect of landlord services provided by the Council in Appendix 1 of the report, and the further self-assessment information in Appendix 2 of the report, and the actions by Management to improve arrangements; and,**
- (b) **AGREED to approve the Annual Assurance Statement 2021-22 to the Scottish Housing Regulator in respect of landlord services provided by the Council in Appendix 1 of the report and agrees that it be submitted to the Scottish Housing Regulator along with the Summary Statement of Self-Assessment of Compliance against Regulatory Framework in Appendix 2 of the report.**
9. **DRAFT ANNUAL GOVERNANCE STATEMENT 2021-22**
With reference to paragraph eight of the Minute of the Meeting held on 10 May 2021, there had been circulated copies of a report by the Chief Executive that proposed that the Audit and Scrutiny Committee considered and approved the draft Annual Governance Statement 2021/22 for inclusion in the Council's unaudited Statement of Accounts 2021/22. The report explained that part of the Audit and Scrutiny Committee's remit

(Audit function) was to assess the effectiveness of internal controls, risk management, and governance arrangements. The draft Annual Governance Statement 2021-22 at Appendix 1 of the report, in compliance with the CIPFA/SOLACE Framework, provided details of the Council's Governance Framework, the annual Review of Framework undertaken, Improvement Areas of Governance, and Overall Opinion. The Director Finance and Corporate Governance presented the report and answered Members' questions. The Chairman asked that the draft Annual Governance Statement 2021-22 be amended to reflect that recording of meetings had not been taking place during 2021-22 while meetings were live streamed.

DECISION

- (a) NOTED the details of the draft Annual Governance Statement 2021-22 in Appendix 1 of the report to ensure it reflects the risk environment and governance in place to achieve objectives, and acknowledges the actions identified by Management to improve internal controls and governance arrangements; and,**
- (b) AGREED to approve the draft Annual Governance Statement 2021-22 in Appendix 1 of the report to be published in the Council's unaudited Statement of Accounts 2021-22.**

10. UNAUDITED ACCOUNTS 2021-22 - SCOTTISH BORDERS COUNCIL AND VARIOUS OTHERS

- 10.1 There had been circulated copies of a report and associated papers by the Director Finance and Corporate Governance that provided the Audit and Scrutiny Committee an opportunity to scrutinise the draft Scottish Borders Council and Group Annual Report and Accounts for the year ended 31 March 2022 prior to its submission to the External Auditors. The draft Report and Accounts were still subject to Statutory Audit, which would commence in July 2022 as normal, but may be concluded later than usual due to competing external audit demands as a result of the ongoing impact of the Covid-19 pandemic. It was estimated that following the External Audit process, the final report and Accounts would be submitted to Council in October 2022. The Accounts summarised the financial transactions for the 2021-22 financial year and the balance sheet positions at the year-end of 31 March 2022. The draft Annual Accounts for 2021-22 were attached at Appendices 1-5 to the report as follows: Scottish Borders Council, SBC Common Good Funds, SBC Welfare Trust, SBC Education Trust, SBC Community Enhancement Trust, Ormiston Trust for Institute Fund, SBC Charitable Trusts, Bridge Homes LLP, and Lowood Tweedbank Ltd. The Accounts would be made available for public inspection for a 14 day period commencing 1 July 2022.
- 10.2 The Director Finance and Corporate Governance gave a brief presentation which highlighted the main points of the report. A climate change route map was approved by Council in response to the declared climate emergency; Free School Meals were rolled out to all Primary 4 and Primary 5 pupils; Enterprise Mobility had been launched in SBCares to provide hand-held devices to over 400 frontline care staff; the SBC Digital Strategy was approved which included a focus on streamlining processes and digital automation where possible; and Wilkie Gardens extra care housing facility in Galashiels had opened. Financial highlights for 2021-22 included a revenue outturn £1.427 million underspend which was 0.5% of the final approved budget; £9.301 million Financial Plan Savings Achieved; £37.2 million of earmarked balances from 2021-22 into 2022-23 which included £9.5 million of the Covid-19 reserve carried forward; net assets had increased by £84.3 million; and capital expenditure of £59.6 million including a timing movement of £7.5 million into 2022-23. As at 31 March 2022 the total Usable Reserves Balance was £64.5m (£48.3m at 31 March 2021), a net increase of £16.2m during the year. The presentation also covered the Group accounts that were included with the papers. Following the 2020 triennial valuation, the Pension Fund was 110% funded and made a positive return of 5.9% against a benchmark of 10.6%. Consequently investment values

were increased by £50 million. The successful sale of Bridge Homes properties to Eildon Housing Association had been concluded. Bridge Homes generated a £282,000 trading profit and the LLP was to be wound up.

- 10.3 The Director Finance and Corporate Governance answered Members' questions and provided further clarification where requested. Mr Robertson noted the £282,000 trading profit of Bridge Homes LLP would go into reserves. Funding available from Welfare and Education Trusts were advertised through the Community and Partnerships Team and Ward members were encouraged to promote opportunities. Mr Robertson undertook to speak with the Communities & Partnership Manager to ensure Members received anonymised information throughout the year so that the money from these Trusts was used. The Director Education & Lifelong Learning was currently undertaking a review of various educational trusts to consolidate and modernise these where possible, and that review would involve consultation with communities and schools.

DECISION

- (a) **NOTED the Draft Annual Report and Accounts 2021/22 for Scottish Borders Council and associated Group Accounts; and,**
- (b) **AGREED to support its submission for review by the External Auditors, Audit Scotland for Scottish Borders Council, Common Good and Trust Funds accounts, and to KPMG who continue to provide the external audit of the Council's subsidiary Bridge Homes.**

11. **UNAUDITED REPORT AND ACCOUNTS 2021-22 OF THE PENSION FUND**
There had been circulated copies of a report by the Director Finance and Corporate Governance that provided the Audit and Scrutiny Committee the opportunity to scrutinise and note the Draft Annual Report and Accounts for the Pension Fund for 2021-22 prior to their submission to the External Auditors. The Local Government Pension Scheme Amendment (Scotland) Regulations 2010 specified the elements which must be contained in the Annual Report and Accounts, the list of these were contained in paragraph 4.1 of the report. The draft Report and Accounts contained in Appendix 1 fully met these requirements. This report was presented to enable members to consider the draft Annual Report and Accounts for 2021-22 (the Annual Report) prior to External Audit Inspection by the statutory deadline of 30 June 2022. The draft Report and Accounts were still subject to statutory Audit, which would commence August 2022. Following the statutory Audit process the final Report and Accounts will be submitted to the joint Committee and Board to review and of recommendation for approval.

DECISION

NOTED the draft Annual Report and Accounts for 2021-22.

12. **LOCAL GOVERNMENT IN SCOTLAND: OVERVIEW 2022**
There had been circulated copies of an annual report by the Accounts Commission which was shared with Members for insight into the national picture of local authorities in Scotland. The report was developed from local authorities annual audit reports. The report was extremely helpful, especially in terms of case studies, and was a useful benchmarking tool for the Council.

DECISION

NOTED the report.

13. **PROPOSED BRIEFINGS/SEMINARS AT DEVELOPMENT SESSIONS 2022-23 FOR AUDIT AND SCRUTINY COMMITTEE**
There had been circulated copies of a report by the Chief Officer Audit and Risk that provided members of the Audit and Scrutiny Committee with proposed briefings/seminars that would be delivered in the main during Development Sessions 2022-23 to support

their ongoing learning and development to enable them to fulfil the Audit and Scrutiny Committee remit (Audit functions) effectively. The report explained that it was important that the Council's Audit and Scrutiny Committee fully complied with best practice guidance on Audit Committees to ensure it could demonstrate its effectiveness as a scrutiny body (Audit functions) as a foundation for sound corporate governance for the Council. One of the lessons learned within the Audit and Scrutiny Committee Annual/End of Term Report 2021-22 on how it had effectively fulfilled its Audit functions was "Recognising that regular training is important to enable them to fulfil their remit effectively." The Chairman requested that development session not take place for 45 minutes before formal business of the Audit and Scrutiny Committee.

DECISION

- (a) **AGREED:**
- (i) **to approve the briefings/seminars in 2022-23 for Members of Audit & Scrutiny Committee set out in paragraph 4.2 of the report;**
 - (ii) **that all Members should prioritise attendance at the Development Sessions wherever practicable; and,**
 - (iii) **that development sessions would be rearranged so they were not scheduled in the 45 minutes immediately preceding formal business of the Audit and Scrutiny Committee and self-assessment questionnaires would be issued prior to the sessions.**
- (b) **NOTED that Members' knowledge and skills would be evaluated during the year to inform their learning and development which would be considered formally as part of the annual self-assessment in March 2023.**

URGENT BUSINESS

Under Section 50B(4)(b) of the Local Government (Scotland) Act 1973, the Chairman was of the opinion that the item dealt with in the following paragraph should be considered at the meeting as a matter of urgency, in view of the need to make an early decision or to keep Members informed.

14. BRIDGE HOMES DRAFT ANNUAL ACCOUNTS

14.1 There had been circulated copies of a paper by the Director Finance and Corporate Governance addressing the status of Bridge Homes LLP. The Director explained that since the publication of the papers for Audit and Scrutiny Committee an amendment had been made to Bridge Homes annual accounts for the basis of the accounting treatment. This was a note to the accounts, as seen on page 11, and changed no other part of the draft annual accounts. The amendment to the paragraph was as follows: "Basis Other than Going Concern - Bridge Homes is 99.999% owned by Scottish Borders Council and is financed under a Facility Agreement with the Council to borrow up to £18.8m along with a £3.3m contribution from the Councils' Affordable Housing Investment Budget. As at 31 March 2022, as a result of the sale of properties to Eildon Housing Association, the drawn down amounts under the facility agreement have been repaid. The Members have undertaken a going concern assessment. As a result of the disposal of the properties and the intention to cease trading, the financial statements have been prepared on a basis other than going concern. Bridge Homes LLP continues in existence albeit as a non-trading company. There were no adjustments necessary for the Assets and Liabilities as a result of the basis other than going concern."

14.2 The amendment would be reflected in the Bridge Homes draft annual accounts due to be published on 30 June 2022 and sent to external auditors KPMG.

DECISION

AGREED to approve the amendment in the narrative of the Bridge Homes status in the draft annual accounts.

The meeting concluded at 1.25 pm.

ACTION SHEET MASTER COPY

SCOTTISH BORDERS COUNCIL AUDIT COMMITTEE 2022/23

Notes:-

1. Paragraphs Marked with a * require full Council approval before action can be taken
2. Items for which no actions are required are not included

TITLE	DECISION REQUIRING ACTION	DIRECTORATE/ SECTION	RESPONSIBLE OFFICER	STATUS
22 November 2021				
Internal Audit Work to October 2021 (Audit of Business Continuity Framework)	AGREED to request the Corporate Management Team to review business continuity arrangements across the Council and that an assurance report be presented to the Audit and Scrutiny Committee at its February 2022 meeting.	Acting Chief Executive / Emergency Planning	David Robertson	BC Project underway with Chief Officer Audit & Risk a member of the Project Board to enable continuous Internal Audit follow-up work. Further verbal update at September 2022 meeting of A&SC.
14 March 2022				
Progress Update on LDS Financial Management Recommendation	AGREED that the Director Health and Social Care would provide an update on LDS Financial Management actions for the meeting of the Audit and Scrutiny Committee in August 2022.	Health & Social Care IJB	Chris Myers	Further update at September 2022 meeting of A&SC.
Internal Audit Work to February 2022 (Audit of Schools Financial and Business Administration Processes)	AGREED The Review Group would follow-up on mandatory e-learning as part of its first quarter work.	Acting Chief Executive	David Robertson	Directors receive reports from HR Training on eLearning mandatory modules, and use this to monitor uptake and encourage staff to complete.
27 June 2022				
Proposed Briefings/Seminars at Development Sessions 2022-23 for Audit and Scrutiny Committee	AGREED that development sessions would be rearranged so they were not scheduled in the 45 minutes immediately preceding formal business of the Audit and Scrutiny Committee and self-assessment questionnaires would be issued prior to the sessions.	Audit & Risk	Jill Stacey	Risk Management Framework - 7 September 2022; Treasury Management 9 November 2022; xx February 2023 Skills and Knowledge self-assessment; xx March 2023 annual Audit Committee self-assessment

Agenda Item 5

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PROPOSED SCHEDULE FOR DIRECTORS' PRESENTATIONS ON RISK MANAGEMENT IN SERVICES TO AUDIT COMMITTEE

Report by the Chief Officer Audit & Risk

AUDIT COMMITTEE

12 September 2022

1 PURPOSE AND SUMMARY

- 1.1 The purpose of this report is to provide Members of the Audit Committee with the proposed schedule for Directors' presentations on Risk Management in Services to enable the committee to fulfil its remit effectively.**
- 1.2 It is important that the Audit Committee, as a foundation for sound corporate governance, is able to demonstrate its effectiveness as a scrutiny body to the Council.
- 1.3 One of the Audit Committee's functions is to assess the adequacy and effectiveness of the Council's risk management arrangements.
- 1.4 One of the lessons learned within the Audit and Scrutiny Committee Annual / End of Term Report 2021/22 on how it has effectively fulfilled its Audit functions was "Gain insights on the efficacy of the Council's risk management framework through a schedule of Directors' presentations on risk and mitigations within their areas of responsibility."
- 1.5 This report outlines the proposed schedule for Directors' presentations on Risk Management in Services to enable the Audit Committee to fulfil its risk management function effectively.

2 RECOMMENDATIONS

- 2.1 I recommend that the Audit Committee:**
 - a) Approves the schedule for Directors' presentations on Risk Management in Services set out in paragraph 4.3 to enable the Audit Committee to fulfil its risk management function effectively; and**
 - b) Notes that refresh of the Corporate Risk Register is underway and will be completed in advance of the first scheduled Director presentation to ensure consistency in approach and format.**

3 BACKGROUND

- 3.1 It is important that the Audit Committee, as a foundation for sound corporate governance, is able to demonstrate its effectiveness as a scrutiny body to the Council.
- 3.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) issued the Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition (hereinafter referred to as CIPFA Audit Committees Guidance). It includes the best practice to report to full council on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.
- 3.3 The previous members of the Audit and Scrutiny Committee (A&SC) were engaged in the annual self-assessment process during the Informal Session on 14 February 2022 facilitated by the Chief Officer Audit & Risk using toolkits from the CIPFA Audit Committees Guidance. The output was the A&SC Annual / End of Term Report 2021/22 ([link on moderngov.co.uk](https://www.moderngov.co.uk)) that was agreed at its meeting on 14 March 2022 and presented to Council on 31 March 2022.

4 PROPOSED SCHEDULE FOR DIRECTORS' PRESENTATIONS ON RISK MANAGEMENT IN SERVICES TO AUDIT COMMITTEE

- 4.1 One of the Audit Committee's functions is to assess the adequacy and effectiveness of the Council's risk management arrangements.
- 4.2 Within the A&SC Annual / End of Term Report 2021/22, one of the lessons learned on how it has effectively fulfilled its Audit functions was "Gain insights on the efficacy of the Council's risk management framework through a schedule of Directors' presentations on risk and mitigations within their areas of responsibility."
- 4.3 The proposed schedule for Directors' presentations on Risk Management in Services to the Audit Committee is set out in the following table, to enable the Audit Committee to fulfil its risk management function effectively:

Proposed Meeting	Director
14 November 2022	Education & Lifelong Learning
xx February 2023	Finance & Corporate Governance
xx March 2023	Infrastructure & Environment
xx May 2023	Social Work & Practice
xx June 2023	Strategic Commissioning & Partnerships
xx September 2023	Resilient Communities
xx November 2023	People, Performance & Change
xx February 2024	Chief Executive services

- 4.4 The Risk Management Annual Report 2021/22 stated in the Next Steps 2022/23 that "The new Council Plan 2022-23 (approved by Council in February 2022) has presented an opportunity to revisit the Corporate Risk Register with a view to streamlining it to more clearly reflect and support the objectives detailed within the Council Plan." The refresh of the Corporate Risk Register will be completed in advance of the first scheduled Director presentation to ensure consistency in approach and format.

5 IMPLICATIONS

5.1 Financial

There are no direct financial implications associated with this report.

5.2 Risk and Mitigations

There is a risk that the Audit Committee does not fulfil its function to assess the adequacy and effectiveness of the Council's risk management arrangements. This will be mitigated by gaining insights on the efficacy of the Council's risk management framework through a schedule of Directors' presentations on risks and mitigations within their areas of responsibility, as proposed in this report.

5.3 Integrated Impact Assessment

This is a routine good governance report for assurance purposes, not a new or revised policy or strategy for decision and, as a result, completion of an integrated impact assessment is not an applicable consideration.

5.4 Sustainable Development Goals

The recommendations in this report will not directly impact any of the 17 UN Sustainable Development Goals.

5.5 Climate Change

This report does not relate to any proposal, plan or project and as a result the checklist on Climate Change is not an applicable consideration.

5.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

5.7 Data Protection Impact Statement

There are no personal data implications arising from content of this report.

5.8 Changes to Scheme of Administration or Scheme of Delegation

No changes are required to either the Scheme of Administration or the Scheme of Delegation as a result of the content in this report.

6 CONSULTATION

- 6.1 The previous members of the Audit and Scrutiny Committee were engaged in the annual self-assessment process during the Informal Session on 14 February 2022 facilitated by the Chief Officer Audit & Risk. The output was the A&SC Annual / End of Term Report 2021/22, that was agreed at its meeting on 14 March 2022 and presented to Council on 31 March 2022. It recognised that the Directors' presentations on risk and mitigations within their areas of responsibility is important for the committee to gain insights on the efficacy of the Council's risk management framework and enable the committee to fulfil its remit effectively.

6.2 The Strategic Leadership Team, Chief Legal Officer (and Monitoring Officer), Clerk to the Council, and Communications team have been consulted on this report to ensure awareness of its content and to provide the opportunity for SLT to endorse the proposed schedule of Directors' presentations on risk and mitigations to the Audit Committee.

Approved by
Jill Stacey, Chief Officer Audit & Risk

Author(s)

Name	Designation and Contact Number
Jill Stacey	Chief Officer Audit and Risk Tel 01835 825036

Background Papers: CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition

Previous Minute Reference: Audit and Scrutiny Committee 14 March 2022, Scottish Borders Council 31 March 2022

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Contact us at Internal Audit intaudit@scotborders.gov.uk

INTERNAL AUDIT WORK TO JULY 2022

Report by Chief Officer Audit and Risk

AUDIT COMMITTEE
12 September 2022

1 PURPOSE AND SUMMARY

- 1.1 **The purpose of this report is to provide members of the Audit Committee with details of the recent work carried out by Internal Audit and the recommended audit actions agreed by Management to improve internal controls and governance arrangements.**
- 1.2 The work Internal Audit has carried out in the period from 1 April to 31 July 2022 associated with the delivery of the approved Internal Audit Annual Plan 2022/23 is detailed in this report. A total of 5 final Internal Audit reports have been issued. There were 7 recommendations made associated with 3 of the reports (2 Medium-rated; 5 Low-rated).
- 1.3 An Executive Summary of the final Internal Audit assurance reports issued, including audit objective, findings, good practice, recommendations (where appropriate) and the Chief Officer Audit and Risk's independent and objective opinion on the adequacy of the control environment and governance arrangements within each audit area, is shown in Appendix 1 to this report.
- 1.4 The SBC Internal Audit function conforms to the professional standards as set out in Public Sector Internal Audit Standards (PSIAS) (2017) including the production of this report to communicate the results of the reviews.

2 RECOMMENDATIONS

- 2.1 **I recommend that the Audit Committee:**
- a) **Notes the Executive Summaries of the final Internal Audit assurance reports issued in the period from 1 April to 31 July 2022 associated with the delivery of the approved Internal Audit Annual Plan 2022/23;**
 - b) **Notes the Internal Audit Consultancy and Other Work carried out in accordance with the approved Internal Audit Charter; and**
 - c) **Acknowledges the assurance provided on internal controls and governance arrangements in place for the areas covered by this Internal Audit work.**

3 BACKGROUND

- 3.1 The Internal Audit Annual Plan 2022/23 was approved by the Audit and Scrutiny Committee on 14 March 2022. To facilitate operational delivery an Internal Audit Programme of Work has been developed which provides an indication of when work is scheduled during the year, taking account of discussions with Management and availability of Internal Audit resources.
- 3.2 For each assurance audit: prior to commencement of the fieldwork, an Audit Assignment detailing the scope, objectives and timing is agreed with the relevant Service Management; and, at the conclusion of the fieldwork, a draft Report is issued to relevant Service Management for response on the factual accuracy and acceptance of the findings and recommendations, as appropriate, which is then issued as a final Report.

4 PROGRESS UPDATE

- 4.1 Internal Audit has carried out the following work in the period from 1 April to 31 July 2022 associated with the delivery of the Annual Plan 2022/23.
- 4.2 The SBC Internal Audit function conforms to the professional standards as set out in Public Sector Internal Audit Standards (PSIAS) (2017) including the production of this report to communicate the results of the reviews.

Completed Internal Audit Assurance Reports

4.3 Internal Audit issued final assurance reports on the following subjects:

- Contract Management - Strategic Contracts CGI and Live Borders
- Attendance Management
- Performance Management (Local Government Benchmarking Framework)
- Schools Budgets (Devolved Schools Management)
- Winter Service

4.4 An Executive Summary of the final Internal Audit assurance reports issued, including audit objective, findings, good practice and recommendations (where appropriate), and the Chief Officer Audit and Risk's independent and objective opinion on the adequacy of the control environment and governance arrangements within each audit area, is shown in Appendix 1.

4.5 The definitions for Internal Audit assurance categories are as follows:

Level	Definition
Comprehensive assurance	Sound risk, control, and governance systems are in place. These should be effective in mitigating risks to the achievement of objectives. Some improvements in a few, relatively minor, areas may be required.
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or misuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or misuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or misuse is unacceptable. Significant improvements are required.

Current Internal Audit Assurance Work in Progress

4.6 Internal Audit assurance work in progress to complete the delivery of the Internal Audit Annual Plan 2022/23 consists of the following:

Audit Area	Audit Stage
Assessors (b/f from 2021/22)	Testing underway
Business Planning, Budget Setting, Monitoring and Reporting (including Workforce Planning)	Testing underway
Public Protection	Testing underway
Economic Development Funded Programmes - UK Community Renewal Fund	Assignment Issued
Members Allowances	Assignment Issued
Passenger Transport	Assignment Issued
Self-Directed Support	Assignment Issued

Internal Audit Consultancy and Other Work

4.7 Internal Audit staff have been involved in the following for the Council to meet its aims and objectives, and its roles and responsibilities in accordance with the approved Internal Audit Charter:

- a) Provide 'critical friend' internal challenge and assurance through engagement in meetings of programmes and projects involving major change (Fit for 2024 Transformation Programme, Information Governance Group, Social Work Performance Board, Social Work Programme Board, Sustainability Board).
- b) Testing of project activity within the EU Funded Programme (LEADER) from 16 October 2021 to 31 December 2021 (the end of the extended programme): five claims of project costs totalling £280k; and two claims for the reimbursement of staff costs totalling £86k. The Annual Confirmation Certificate 2022 submitted to the Scottish Government stated satisfactory evidence to substantiate reimbursement of project and staff costs, that claims processing is well administered, and that the Council has complied with the requirements of the LEADER SLA.
- c) Engaged as a 'critical friend' in the pilot of People Planning & Succession Planning within Infrastructure & Environment. Provided observations, conclusions and further steps for consideration within the next phases of roll out across the Council. The intention is for Internal Audit to continue to follow progress with people planning and succession planning during the year. This will be achieved in part by combining two planned Internal Audit assurance audits of 'Business Planning, Budget Setting, Monitoring and Reporting' and 'Workforce Planning'.
- d) Learning and development plans and objectives have been agreed for the year for all Internal Audit team members in line with the Council's employee appraisal process. Learning and development is undertaken during the research stage of new audit areas, and through joining appropriate webinars and completing mandatory e-Learning courses.
- e) The Chief Officer Audit & Risk is a member of the CIIA Local Authority Forum whose virtual meetings provide the opportunity to share good practice and to keep knowledge of new Internal Audit developments up to date. She and the Principal Internal Auditor joined virtual webinars on the topics of 'Data Analytics – is not negotiable'; 'Scepticism – why this is important for Internal Auditors'; 'Cash Flow Management'; and 'Cyber Response Plans'. The Principal Internal Auditor is a member of CIIA

Practitioners Forum, CIIA Data Analytics Forum and CIIA Fraud Forum, whose virtual meetings are providing valuable insights.

Recommendations

4.8 Recommendations in reports are suggested changes to existing procedures or processes to improve the controls or to introduce controls where none exist. The grading of each recommendation reflects the risk assessment of non-implementation, being the product of the likelihood of the risk materialising and its impact:

High: Significant weaknesses in existing controls, leaving the Council or Service open to error, fraud, financial loss or reputational damage, where the risk is sufficiently high to require immediate action within one month of formally raising the issue. Added to the relevant Risk Register and included in the relevant Assurance Statement.
Medium: Substantial weaknesses in existing controls, leaving the Council or Service open to medium risk of error, fraud, financial loss or reputational damage requiring reasonably urgent action within three months of formally raising the issue.
Low: Moderate weaknesses in existing controls, leaving the Council or Service open to low risk of error, fraud, financial loss or reputational damage requiring action within six months of formally raising the issue to improve efficiency, effectiveness and economy of operations or which otherwise require to be brought to attention of senior management.
Outwith the report, Internal Audit informs operational managers about other matters as part of continuous improvement.

4.9 The table below summarises the number of Internal Audit recommendations made during 2022/23:

	2022/23 Number of Recs
High	0
Medium	2
Low	5
Sub-total reported this period	7
Previously reported	0
Total	7
Recommendations agreed with action plan	7
Not agreed; risk accepted	0
Total	7

5 IMPLICATIONS

5.1 Financial

There are no costs attached to any of the recommendations in this report.

5.2 Risk and Mitigations

- a) During the development of the Internal Audit Annual Plan 2022/23 and at the start of each audit engagement, to capture potential areas of risk and uncertainty more fully, key stakeholders have been consulted and risk registers have been considered.
- b) If audit recommendations are not implemented, there is a greater risk of loss and/or reduced operational efficiency and effectiveness, and Management may not be able to demonstrate effective management of risks through improved internal controls and governance.

5.3 Integrated Impact Assessment

- (a) There is no relevance to Equality Duty or the Fairer Scotland Duty for this report. This is a routine good governance report for assurance purposes, required under the Local Authority Accounts (Scotland) Regulations 2014 and the professional standards as set out in Public Sector Internal Audit Standards (PSIAS) (2017).

- (b) The Internal Audit work is carried out in accordance with the appropriate legislation and professional standards. The latter includes compliance by those in the Internal Audit function with the Code of Ethics set out in the PSIAS which is appropriate for the profession of Internal Audit founded as it is on trust placed in its objective assurance about risk management, internal control and governance.

5.4 Sustainable Development Goals

The recommendations in this report will not directly impact any of the 17 UN Sustainable Development Goals, based on completion of the checklist.

5.5 Climate Change

This report does not relate to any proposal, plan or project and as a result the checklist on Climate Change is not an applicable consideration.

5.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

5.7 Data Protection Impact Statement

There are no personal data implications arising from the content of this report.

5.8 Changes to Scheme of Administration or Scheme of Delegation

No changes are required to either the Scheme of Administration or the Scheme of Delegation as a result of the content in this report.

6 CONSULTATION

- 6.1 The Directors relevant to the Internal Audit reports issued have signed off the relevant Executive Summary within Appendix 1.
- 6.2 The Acting Chief Financial Officer, Chief Legal Officer (and Monitoring Officer), Director – People Performance and Change, Clerk to the Council, and Communications team have been consulted on this report and any comments received have been taken into account.

Approved by

Jill Stacey, Chief Officer Audit and Risk Signature

Author(s)

Name	Designation and Contact Number
Jill Stacey	Chief Officer Audit and Risk Tel 01835 825036
Sue Holmes	Principal Internal Auditor Tel 01835 825556

Background Papers: Appropriate Internal Audit files

Previous Minute Reference: Audit and Scrutiny Committee 27 June 2022

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APPENDIX 1

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>Audit Plan Category: Corporate Governance</p> <p>Subject: Contract Management – Strategic Contracts CGI & Live Borders</p> <p>No: 002/012</p> <p>Date issued: 17 August 2022 Draft; 05 September 2022 Final</p> <p>Level of Assurance: Substantial</p>	<p>The purpose of the audit was to review the Council's Strategic Contract Management and Monitoring arrangements associated with the service provision agreement with the Integrated Sports and Culture Trust, Live Borders, and the IT contract with CGI, including roles and responsibilities, to ensure that there are adequate governance and effective internal controls in place.</p> <p>CGI were contracted by Scottish Borders Council to provide managed IT services on 1st October 2016 for an initial term of 13 years with a forecasted value of £94m. A £99m contract extension was agreed in September 2020 for a further 11 years.</p> <p>Live Borders was established in 2003 as a non-profit distributing company, to operate and manage sport and leisure facilities on behalf of Scottish Borders Council. In 2011, Live Borders (known at that point as Borders Sport and Leisure Trust) received the additional services of Active Schools and Sports Development from Scottish Borders Council into the BSLT family. On 1st April 2016, Cultural Services were transferred from Scottish Borders Council and the organisation was rebranded as Live Borders.</p> <p>Roles and responsibilities are clearly defined in both the CGI IT contract and the Live Borders Service Provision Agreement (SPA). Both the IT contract and the Live Borders SPA are managed by suitably experienced contract owners and managers. There are also clear processes for resolving disputes in both documents.</p> <p>Good governance arrangements are in place within the CGI IT contract. The change process is well defined and commercial changes are made on a regular basis. There are several regular meetings at different levels between CGI and Scottish Borders Council. Similarly, governance arrangements are clearly set out in the Live Borders SPA. However, the SPA is out of date and updates are required to reflect current service delivery.</p>	0	1	0	<p>Management have accepted the factual accuracy of the report and its findings, and have agreed to implement the recommendation.</p> <p>Management Response: The SPA has been reviewed and updated by both parties and is currently going through governance routes. Performance Measures will be updated to reflect measuring the outcomes of the new Sports Strategy and Cultural Strategy.</p>

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Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
Subject: Contract Management – Strategic Contracts CGI & Live Borders	<p>Performance monitoring arrangements are well defined in the CGI IT contract. A monthly balanced scorecard which includes targets and RAG status is widely circulated. Key Performance Indicator (KPI) exceptions are highlighted together with any service credits due. A repeat KPI failure has been 'end user satisfaction' which has improved from a severe failure in March 2022 to a minor failure by May 2022. There is still scope for improvement but, as the 'Happy Signals' pilot was underway at the time of the audit, no recommendation has been made.</p> <p>Performance monitoring is also set out in the Live Borders SPA. Officers' views are that the KPIs do not "tell the story" of what Live Borders does and what it is achieving. We also identified that the Statutory Performance Indicators are not included in the SPA.</p> <p>Internal Audit are able to provide Substantial assurance. Largely satisfactory risk, control, and governance systems are in place. There is some scope for improvement as current arrangements could undermine the achievement of objectives.</p> <p>Internal Audit have made the following recommendation:</p> <ul style="list-style-type: none"> The performance monitoring arrangements in Section 13 of the Service Provision Agreement with Live Borders should be reviewed and updated, the suite of Key Performance Indicators therein should be revised to capture relevant aspects of performance to "tell the story" of Live Borders activity and outcomes, and all relevant Statutory Performance Indicators should be included therein. (Medium) 				

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>Audit Plan Category: Corporate Governance</p> <p>Subject: Attendance Management</p> <p>No: 013/006</p> <p>Date issued: 16 August 2022 Draft; 02 September 2022 Final</p> <p>Level of Assurance: Substantial (policies and procedures, system triggers, reporting, and links to employees wellbeing); Limited (training and compliance)</p>	<p>The purpose of the audit was to ensure there are adequate controls in place to manage short- and long-term absences to minimise the impact on service delivery.</p> <p>The significant number of HR policies and procedures are easily accessible to all staff via the intranet. Specifically, the Attendance Management policy has very recently been revised and the latest version published on the intranet in June 2022.</p> <p>The System triggers, and reporting elements of Attendance Management are working effectively. Quarterly reporting is completed by HR Shared Services (HRSS) and data is passed to the HR Business Partners (HRBPs), who analyse the data and present the findings to their Service Management Teams. Any areas of concern regarding Attendance are highlighted for the Services to take appropriate action. The HR Case Management Team proactively liaise with Managers regarding absences.</p> <p>When considering the links to employees' wellbeing, there are examples of additional support services and policies including support with an employee's mental health, and Family Friendly policies. The Flexible Working policy has been reviewed to include information on Agile Working guidance.</p> <p>When assessing the compliance with policy, it was noted that there was an inconsistent approach to Attendance Management across the Council's services. It is imperative that Managers follow the absence processes timeously to ensure their staff are not underpaid (or overpaid). Business World is the system for recording all absence details and the system is used for the data analysis and reporting thereafter. It is vital that all Services use Business World, and those who are not directly using Business World should be encouraged and supported to do so. The compliance with policy relies heavily on Managers having completed their Attendance Management training, and both understanding and appreciating the process to be followed.</p>	0	1	1	<p>HR Management have accepted the factual accuracy of the report and its findings, and have agreed to implement the recommendations.</p> <p>HR will be the lead though improvement is required across Council services to demonstrate consistent application of the attendance management procedures.</p>

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Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
Subject: Attendance Management (Cont'd)	<p>Internal Audit are able to provide: Substantial assurance for policies and procedures, system triggers, reporting, and links to employees' wellbeing (Largely satisfactory risk, control, and governance systems are in place. There is some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or misuse.); and Limited assurance for training and compliance (Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses, which could undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or misuse.).</p> <p>Internal Audit have made the following recommendations:</p> <ul style="list-style-type: none"> • HR should update the 'Managing Attendance' eLearning course, to ensure it reflects the current policy, with pathways to additional data, and to enable it to be utilised as a Refresher course on a regular pre-determined basis. (Low) • Directors and Senior Management Teams should liaise with HR to facilitate discussions within the services to ensure all Line Managers have completed the Attendance Management online training and MS Teams (Classroom) training and are accurately and timeously recording absences in the Business World system. (Medium) 				

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>Audit Plan Category: Corporate Governance</p> <p>Subject: Performance Management Local Government Benchmarking Framework (LGBF)</p> <p>No: 016/018</p> <p>Date issued: 19 August 2022 Draft; 05 September 2022 Final</p> <p>Level of Assurance: Substantial assurance on the data included within the 2021/22 LGBF return, though there were limitations in the validation of two of the Culture & Leisure indicators due to insufficient supporting documentation being made available.</p>	<p>The purpose of the review was to provide independent validation of performance indicators which are reported on an annual basis to the Improvement Service as part of the Local Government Benchmarking Framework (LGBF).</p> <p>The LGBF brings together a wide range of information about how all Scottish Councils perform in delivering better services to local communities, including the cost of services and how satisfied citizens are with them. The data is from all Scottish Councils which represent very diverse communities in terms of geography, population, deprivation levels and community needs.</p> <p>Scottish Borders Council reports on 11 Performance Indicators which cover a range of services which the Council and partners provide. They fall under 4 headings: Corporate; Corporate Assets; Culture & Leisure; and Environment.</p> <p>Individual Services are responsible for providing the data to the Performance Team for the LGBF return. The gathering of data by the individual Services for 2021/22 generally followed much the same processes as used in previous years.</p> <p>Internal Audit validation testing found anomalies for 3 of the performance indicators. These have been resolved and amended figures included in the LGBF return prior to submission to the Improvement Service. Internal Audit has confirmed to the Performance Team its agreement of 9 of the performance indicators. The remaining 2 indicators have information provided from multiple sources, of which Internal Audit were unable to validate in its entirety (Use of Libraries and Museum Services).</p> <p>Internal Audit has made the following recommendation:</p> <ul style="list-style-type: none"> Processes for both producing verifying and the annual LGBF return within Live Borders should be improved to ensure accurate and timely data. (Low) 	0	0	1	<p>Management have accepted the factual accuracy of the report, its findings and recommendation.</p> <p>The LGBF return was submitted on 30 August 2022 to the Improvement Service to meet the deadline of 31 August 2022, and this was acknowledged by SLT on 31 August 2022.</p>

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>Audit Plan Category: Financial Governance</p> <p>Subject: Schools Budgets Devolved Schools Management (DSM)</p> <p>No: 124/006</p> <p>Date issued: 04 July 2022 Draft; 27 July 2022 Final</p> <p>Level of Assurance: Substantial</p>	<p>The purpose of the audit was to review the implementation of the new Devolved Schools Management (DSM) scheme.</p> <p>The current DSM scheme is out of date, operating with changes, different practices and inconsistencies and the scheme had never been formally published. New guidelines for DSM were produced and published jointly by the Scottish Government and COSLA, where each Local Authority has to develop and publish their new DSM scheme by August 2022.</p> <p>The following examples of good practice were identified:</p> <ul style="list-style-type: none"> All Head Teachers were involved in the consultation process through to the costing out of their staffing proposals. All appropriate staff have received consistent messages ensuring they are aware of their responsibilities around the new scheme. <p>The new scheme will also assist in meeting Education financial savings for 2022/23 through agreed mechanisms put in place to enable flexible spending across allocated budgets. From a budget of £116.5k, there is a financial savings target of £937k to be met.</p> <p>Internal Audit work indicated that the new scheme meets the DSM guidance, reflecting principles such as: Support excellence and equity; Be fair; Be simple; and Deliver value for money.</p> <p>Internal Audit are able to provide substantial assurance. Largely satisfactory risk, control, and governance systems are in place. At the time of the audit, the introduction of the new DSM scheme was on target to meet the August 2022 deadline, subject to endorsement by full Council (delayed from June to August 2022), with slight additions to be added at a later stage.</p>	0	0	0	Management have accepted the factual accuracy of the report and its findings.

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
<p>Audit Plan Category: Internal Controls</p> <p>Subject: Winter Service</p> <p>No: 210/006</p> <p>Date issued: 10 August 2022 Draft; 19 August 2022 Final</p> <p>Level of Assurance: Substantial</p>	<p>The purpose of the audit was at a high level to assess the economy, efficiency and effectiveness with which resources are deployed to deliver the Winter Service to ensure that operational practices are being carried out as planned and objectives are met.</p> <p>The Council has a formally approved and adopted policy in place for Winter Service which is included in the annual Winter Service Plan which, whilst comprehensive in its coverage, does not contain all of the information suggested in the "<i>Well-managed Highway Infrastructure A Code of Practice</i>".</p> <p>The Winter Service operates a dynamic and proactive process to plan the best possible treatment regime throughout the winter period. This relies upon obtaining and monitoring the best available forecasting and making real time decisions in advance of actual weather conditions. The service does not however undertake any lessons learned or performance assessment at the end of winter period.</p> <p>Whilst the unpredictability of winter weather can have a significant impact on communities and tests resilience, the Council's road service has generally coped well in previous winters. A key factor in this success has been a good level of preparedness.</p> <p>Limited performance reporting within the Service and benchmarking opportunities with SCOT and APSE make it very difficult to form an opinion as to whether resources including salt stocks are deployed in a manner which achieves the best balance of economy, with service objectives, efficiency and effectiveness. When resources are separately considered, it is clear that the Service is striving to deliver an economical and effective service. This is particularly evident in the Service's approach to salt management purchasing and usage, as well as the hire of new gritters for six months commencing in October 2022.</p>	0	0	3	Management have accepted the factual accuracy of the report and its findings, and have agreed to implement the recommendations within reasonable timescales.

Report	Summary of key findings and recommendations	Recommendations			Status
		H	M	L	
Subject: Winter Service (cont'd)	<p>The adoption of a new model for salt spreading which has the potential to reduce the use of salt generally depending on prevailing weather conditions/forecast information is being considered for winter 2022 on half of the primary routes. The new model should result in lower costs and environmental impact. The application of the new model on the remainder of the primary routes will not be possible unless equipment used on these routes is updated to operate with the necessary level of precision.</p> <p>Internal Audit are able to provide Substantial assurance. Largely satisfactory risk, control, and governance systems are in place. There is some scope for improvement, such as: a review of best practice; lessons learned; and cost/benefit analysis of upgrading equipment.</p> <p>Internal Audit have made recommendations accordingly that are designed to enhance the efficiency, effectiveness and economy of operations and evidence best value:</p> <ul style="list-style-type: none"> • The Winter Service Policy should be re-evaluated against the best practice set out in the "<i>Well-managed Highway Infrastructure: A Code of Practice</i>". (Low) • Following the end of the winter period, the Service should undertake a lessons learned or performance assessment, and document the findings. (Low) • If justified by cost/benefits analysis, following the experience gained from Winter 2022, the Service should consider upgrading equipment to allow for the adoption of the new model for salt spreading on the fourteen primary routes where this is not currently possible. (Low) 				

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AUDIT SCOTLAND NATIONAL FRAUD REPORTS 2022

Report by Chief Officer Audit and Risk

AUDIT COMMITTEE

12 September 2022

1 PURPOSE AND SUMMARY

- 1.1 The purpose of this report is to make the Audit Committee aware of recently published counter fraud reports by Audit Scotland and the Management Actions required in response for improvement and assurance purposes.**
- 1.2 Having robust fraud prevention and investigation arrangements in place contributes to safeguarding the Council's financial resources, for delivery of services, as part of protecting the public purse. A focus on prevention and detection and promotion of a counter fraud culture across the Council to improve its resilience to fraud, taking account of reducing resources, are associated with the Counter Fraud Strategy 2021-2024 that was approved by Council in December 2021.
- 1.3 The purpose of the Integrity Group is to improve the Council's resilience to fraud, theft, corruption, and crime. One way it can achieve that is self-assessing the Council's arrangements against best practice and agreeing any appropriate actions to continuously improve the arrangements in place. This report refers to national fraud reports recently published by Audit Scotland, which set out recommendations for public sector organisations.
- 1.4 Part of the Audit Committee's role is to oversee the framework of internal financial control including the assessment of fraud risks and to monitor counter fraud strategy, actions and resources.

2 RECOMMENDATIONS

2.1 I recommend that the Audit Committee:

- a) Acknowledges the Audit Scotland National Fraud Reports published in recent months;**
- b) Endorses the tasks being undertaken by the Integrity Group, associated with the recently published counter fraud reports by Audit Scotland, as set out in Action Plans in paragraphs 4.6 and 4.7 of this report; and**
- c) Requests that the Integrity Group reports back to the Audit Committee on its findings and proposed further actions arising from these tasks.**

3 BACKGROUND

- 3.1 The size and nature of the Council's services, as with other large organisations, puts the Council at risk of loss due to fraud, theft, corruption, or crime. The Council's Counter Fraud Policy states the roles and responsibilities in tackling fraud; the primary responsibility for the prevention, detection and investigation of fraud rests with Management.
- 3.2 Having robust fraud prevention and investigation arrangements in place contributes to safeguarding the Council's financial resources, for delivery of services, as part of protecting the public purse. A focus on prevention and detection and promotion of a counter fraud culture across the Council to improve its resilience to fraud, taking account of reducing resources, are associated with the Counter Fraud Strategy 2021-2024 that was approved by Council in December 2021.
- 3.3 The Integrity Group is an officer forum which has representatives from across the Council's Services to support Management to fulfil their responsibilities in tackling fraud. Its purpose is to improve the Council's resilience to fraud, theft, corruption, and crime. It oversees the counter fraud policy framework, agrees and monitors the implementation of counter fraud improvement actions, raises awareness as a method of prevention, and performs self-assessment checks against best practice.
- 3.4 Internal Audit is required to give independent assurance on the effectiveness of processes put in place by Management to manage the risk of fraud. The Internal Audit Annual Plan 2022/23, approved by the Audit and Scrutiny Committee on 14 March 2022, includes an audit of the Council's Counter Fraud Controls and Whistleblowing Arrangements.
- 3.5 Part of the Audit Committee's role is to oversee the framework of internal financial control including the assessment of fraud vulnerabilities and to monitor counter fraud strategy, actions and resources.
- 3.6 Tackling fraud is not a one-off exercise; it is a continuous process across all parts of the Council because the service delivery processes it underpins are continuous. Tackling fraud is an integral part of good governance within the Council and demonstrates effective financial stewardship and strong public financial management.

4 AUDIT SCOTLAND NATIONAL FRAUD REPORTS 2022

- 4.1 One way to improve the Council's resilience to fraud, corruption, theft and crime is through engaging with national forums to share intelligence, lessons learned and best practice, carrying out a self-assessment of the Council's arrangements and agreeing any appropriate actions to continuously improve the arrangements in place.
- 4.2 The following reports have been published by Audit Scotland in recent months relating to fraud risks and outcomes:
 - [Fraud and irregularity 2021/22 | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk/publications/fraud-and-irregularity-2021-22) (published 14 July 2022) A summary of the cases of fraud and other irregularities at public bodies reported by external auditors for the financial year 2021/22.

- [The National Fraud Initiative in Scotland 2022 | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk) (published 18 August 2022) The National Fraud Initiative (NFI) is a counter-fraud exercise which aims to prevent and detect fraud. The exercise operates across the UK public sector and includes 132 public bodies in Scotland. The NFI shares and matches data held by public bodies and helps confirm that services and payments are provided to the correct people.

4.3 Key messages in the Fraud and Irregularity 2021/22 report were as follows:

1. The Covid-19 pandemic introduced many challenges for the Scottish public sector. Public Bodies delivered both existing and new services in new working environments. These changes resulted in additional fraud risks for public bodies to manage.
2. New challenges. Despite these new challenges, auditors have found that most bodies have responded well by introducing new systems, procedures, and controls.
3. The Covid-19 pandemic has seen new fraud introduced. For example, fraudsters have targeted the grants to support businesses through the pandemic. Steps have subsequently been taken to reduce fraud and error in these schemes by grant-paying bodies and government.
4. Weaknesses in controls contributed to seven cases of fraud and irregularities totalling over £354,000. During 2021/22, internal control weaknesses contributed to seven cases of fraud and irregularity valued at over £354,000 being identified in public bodies. In comparison, 13 cases of fraud and irregularity valued at £401,500 were identified during 2020/21. Despite many challenges facing public bodies over the past two years because of the Covid-19 pandemic, the value of fraud and irregularity detected remains low compared to the 2021/22 annual Scottish budget of £54 billion.

4.4 The accompanying message for the website publication of the National Fraud Initiative 2020-2021 report states:

Every two years the National Fraud Initiative (NFI) identifies outcomes worth millions in estimated savings to the public sector purse. The 2020/21 NFI exercise in Scotland identified outcomes valued at £14.9 million compared to £15.3 million in 2018/19. This included:

- £4.6 million in reduced or removed council tax discounts
- £1.5 million in occupational pensions not being paid out
- £1.2 million in housing benefit payments stopped or reduced.

The reduction in outcomes could be due to public bodies strengthening their internal controls. Some key data sets from previous exercises were also not included in the latest exercise. And public bodies also said increased pressure on services during the pandemic meant staff had less time available to commit to the NFI.

Antony Clark, Executive Director of Performance Audit and Best Value, said:

“Despite the challenges of the pandemic, public bodies in Scotland continue to show a strong commitment to detecting fraud and error.

At a difficult time for public sector budgets, it’s important that all participating bodies continue to look to maximise their participation in the exercise and act on areas of improvement identified by local auditors.”

- 4.5 This provides an opportunity for the Integrity Group to consider the recently published counter fraud reports by Audit Scotland and determine any Management Actions required in response for improvement and assurance purposes.
- 4.6 The Recommendations arising from the Fraud and Irregularity 2021/22 report are set out in the following table, along with the proposed Action by the Integrity Group:

Public bodies should ensure effective counter-fraud arrangements are in place. These include:	Integrity Group - Action
<ul style="list-style-type: none"> • having effective governance and oversight arrangements for counter-fraud 	<p>The Council's Counter Fraud Policy states the roles and responsibilities in tackling fraud, including Management, Integrity Group and Audit Committee.</p>
<ul style="list-style-type: none"> • understanding the current and emerging counter-fraud risks facing the body 	<p>The Integrity Group meets quarterly and considers national reports on emerging risks.</p>
<ul style="list-style-type: none"> • regularly reviewing their counter-fraud strategy and counter fraud plan 	<p>The counter fraud strategy and plan were reviewed during 2021/22 by Integrity Group during quarterly meetings.</p> <p>A revised Counter Fraud Policy and Strategy 2021-2024 were approved by Council in December 2021.</p> <p>Counter Fraud planned activity and outcomes are reported annually to Audit Committee.</p>
<ul style="list-style-type: none"> • regularly assessing and reviewing internal controls and governance arrangements to ensure they remain effective 	<p>A Counter Fraud Controls Assessment is carried out at least annually, and outcomes and improvements reported to the Audit Committee.</p>
<ul style="list-style-type: none"> • considering whether the risks and weaknesses in controls identified in this report may exist in their organisation and taking appropriate corrective actions 	<p>This specific assessment is underway in response to the publication of the Fraud and Irregularity Report 2021/22.</p>
<ul style="list-style-type: none"> • reviewing the independent reviews and associated recommendations that were commissioned by the Scottish Environment Protection Agency (SEPA) following a ransomware attack on its systems 	<p>This work was underway with CGI as part of the Counter Fraud Controls Assessment 2021/22 to review the SEPA report and provide assurance that any identified gaps do not exist within the SBC infrastructure. A progress update will be provided to Audit Committee.</p>

4.7 The Recommendations arising from the National Fraud Initiative report are set out in the following table, along with the proposed Action by the Integrity Group:

Recommendations	Integrity Group - Action
<p>1. Maximise the benefits</p> <p>All participating bodies in the NFI exercise should ensure that they maximise the benefits of their participation. This includes reviewing matches timeously and prioritising high-risk matches. NFI users should review the guidance within the NFI secure web application, to help ensure the most effective use of limited resources when reviewing and investigating NFI matches.</p>	<p>Plan for NFI 2022-2023 exercise, develop timetable for data submission, and consider resources for the reviewing matches timeously.</p>
<p>2. Self-appraisal</p> <p>The NFI self-appraisal checklist should be reviewed by the audit committee, or equivalent, and staff leading the NFI process. This is to ensure that their organisation's planning, approach, and progress during the next NFI exercise is appropriate.</p>	<p>Complete the NFI Self-Appraisal Checklist to reflect planning for NFI 2022-2023 exercise, and present to Audit Committee.</p>
<p>3. Take improvement action</p> <p>Where local auditors have identified specific areas for improvement, participating bodies should act on these as soon as possible.</p>	<p>Respond to recommendations made by the external auditor to ensure continuous improvement.</p>

4.8 The Audit Committee is recommended to endorse the above tasks being undertaken by the Integrity Group, associated with the recently published counter fraud reports by Audit Scotland, and to request an assurance report thereon.

5 IMPLICATIONS

5.1 Financial

Effective internal control systems are designed to prevent and detect fraud, theft, corruption or crime and this contributes to safeguarding the Council's resources for delivery of services, as part of protecting the public purse.

5.2 Risk and Mitigations

The process of identifying fraud risks by Management is based on the principles of the Council's Counter Fraud Policy and Strategy. Evaluation and monitoring of fraud risks and mitigations are facilitated through the Integrity Group.

5.3 Integrated Impact Assessment

There is no relevance to the Equality Duty or the Fairer Scotland Duty for this report. This refers to routine national reports published by Audit Scotland for improvement and assurance purposes.

5.4 Sustainable Development Goals

The recommendations in this report will not directly impact any of the 17 UN Sustainable Development Goals, based on completion of the checklist. However, the application of practices associated with the Council’s Counter Fraud Policy and Strategy is fundamental to ensuring an effective response to fraud, theft, corruption, or crime. This will make a difference to the UN Sustainable Development Goal 16 “Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”.

5.5 Climate Change

This report does not relate to any proposal, plan or project and as a result the checklist on Climate Change is not an applicable consideration.

5.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

5.7 Data Protection Impact Statement

There are no personal data implications arising from the reports content.

5.8 Changes to Scheme of Administration or Scheme of Delegation

No changes are required to either the Scheme of Administration or the Scheme of Delegation as a result of the content in this report.

6 CONSULTATION

6.1 The Integrity Group (the Council’s corporate fraud steering group of officers) has been consulted on this report as part of fulfilling its role in enhancing the Council’s resilience to fraud.

6.2 The Strategic Leadership Team, who play a key leadership role in establishing counter fraud behaviours within the organisation, its partners, suppliers and customers, has been consulted on this report.

6.3 The Acting Chief Financial Officer, Chief Legal Officer (and Monitoring Officer), Director – People Performance & Change, Clerk to the Council, and Communications team have been consulted on this report and any comments received have been taken into account.

Approved by

Jill Stacey, Chief Officer Audit & Risk **Signature**

Author(s)

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Background Papers: Scottish Borders Council’s Counter Fraud Policy Statement and Counter Fraud Strategy; Audit Scotland publications on website

Previous Minute Reference: Audit and Scrutiny Committee 20 September 2021

Note – You can get this document on tape, in Braille, large print and various computer formats by using the contact details below. Information on other language translations can also be given as well as provision of additional copies.

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