
Internal Audit Work 2014/15 to February 2015

Report by Chief Officer Audit & Risk

Audit & Risk Committee

23 March 2015

1 PURPOSE AND SUMMARY

1.1 The purpose of this report is to provide the Audit & Risk Committee with details of:

- (a) the recent work carried out by Internal Audit and the recommended audit actions agreed by Management to improve internal controls and governance arrangements, and**
- (b) internal audit work currently in progress.**

1.2 The Internal Audit Annual Plan 2014/15 was approved by the Audit Committee on 10 March 2014. The work Internal Audit has carried out in the period from 20 December 2014 to 27 February 2015 is detailed in this report. During this period a total of 6 final internal audit reports have been issued. There were 8 recommendations made (0 Priority 1 High Risk, 0 Priority 2 Medium Risk, and 8 Priority 3 Low Risk) specific to 3 of the reports. Management have agreed to implement the recommendations in all cases to improve internal controls and governance arrangements. The report goes on to detail current work in progress to deliver the Internal Audit Annual Plan 2014/15 and other productive work relevant to the Internal Audit function fulfilling its remit as set out in its approved Charter.

1.3 An executive summary of the final internal audit reports issued, including audit objective, findings, good practice, recommendations and the Chief Officer Audit & 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.

1.4 A position statement on Management's Progress with implementation of Improvement Actions within the Annual Governance Statement 2013/14 is shown in Appendix 2 to this report.

2 RECOMMENDATION

2.1 I recommend that the Audit & Risk Committee:

- a) Notes the final reports issued in the period from 20 December 2014 to 27 February 2015, and**
- b) Acknowledges that it is satisfied with the recommended audit actions agreed by Management to improve internal controls and governance arrangements.**

3 PROGRESS REPORT

3.1 The Internal Audit Annual Plan 2014/15 was approved by the Audit Committee on 10 March 2014. Internal Audit has carried out the following work in the period 20 December 2014 to 27 February 2015 to deliver the plan to meet its objective of providing an opinion on the efficacy of the Council's risk management, internal control and governance arrangements.

3.2 Audit Reports

Internal Audit issued final internal audit reports on the following subjects:

- Procurement to Payment
- Contract Management
- Scottish Welfare Fund
- Income Charging, Billing & Collection
- Criminal Justice
- Neighbourhood Management

3.3 An executive summary of each final internal audit report including audit objective, findings, good practice, recommendations and the Chief Officer Audit & 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.

The definitions for Internal Audit assurance categories are as follows:

| Level of Assurance | 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. |

3.4 Current Work in Progress

Internal Audit work in progress to deliver the Internal Audit Annual Plan 2014/15 consists of the following:

| Audit Area | Audit Stage |
|---|----------------------------|
| Revenues (Council Tax and Non Domestic Rates) | Drafting the Report |
| Benefits Assessment | Drafting the Report |
| Capital Investment | Fieldwork nearly completed |
| Passenger Transport | Fieldwork nearly completed |

3.5 Other Productive Work

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

- Internal Auditors are attending relevant seminars, development workshops and user groups, and feedback to colleagues as relevant.
- Attendance at Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) meetings. The Chief Officer Audit & Risk is currently Chairman of this internal audit forum. Topics at 20 March 2015 meeting will include Health & Social Care Integration (Risks, Challenges, Opportunities, and the role of Internal Audit) and the National Fraud Initiative.
- Offering advice on internal controls and governance to managers on request and a number of clients are proactively engaging internal audit in consultancy work as the Council's continues to transform its services.
- Reviewing outstanding and overdue audit recommendations to ensure management action that has been taken has had the desired effect in improving internal controls and governance and is reflected in the corporate performance systems for reporting purposes. The standard follow-up process has a particular focus on Priority 1 and 2 recommendations and those audit recommendations arising from previous years that have not yet been implemented. In this period this included the areas of Property Asset Management, ICT Infrastructure, and ICT Business Systems which were included in the Internal Audit Annual Plan 2014/15. We are satisfied that progress has been made to implement the previous internal audit recommendations and management actions. We do not require to bring any further matter to the attention of Management and the Audit & Risk Committee.
- Offering advice on improvements to fraud prevention controls and detection processes put in place by management.
- Follow-up on Management's progress with implementation of Improvement Actions within the Annual Governance Statement 2013/14. This included the areas of Performance Management, Business Transformation Programme & Project Management, Local Code of Governance, Workforce Planning, Financial Planning, Management Reporting and Efficiency Savings, Data Security & Information Management, and Health & Social Care Integration Programme which were included in the Internal Audit Annual Plan 2014/15. A position statement on Management's Progress with implementation of Improvement Actions within the Annual Governance Statement 2013/14 is shown in Appendix 2 to this report.

3.6 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 our risk assessment of non-implementation, being the product of the likelihood of the risk materialising and its impact. The gradings are:

- a) **Priority 1:** 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 and to be included in the relevant risk register and for the matter to be reported in the relevant Assurance Statement on Internal Control and Governance;
- b) **Priority 2:** Substantial weaknesses in existing controls, leaving the Council or Service open to high risk of error, fraud, financial loss or reputational damage requiring reasonably urgent action;
- c) **Priority 3:** Moderate weaknesses in existing controls, leaving the Council or Service open to medium risk of error, fraud, financial loss or reputational damage requiring action to improve the efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management;
- d) **Other:** Minor administrative weaknesses posing little risk of error, fraud, financial loss or reputational damage.

The action plans in audit reports address only recommendations rated **Significant, Substantial** or **Moderate**. Outwith the audit report, we inform local management about **Minor** matters.

3.7 Recommendations

| | 2014/15 Number of Recommendations |
|---|-----------------------------------|
| Reported this period | |
| Priority 1 | 0 |
| Priority 2 | 0 |
| Priority 3 | 8 |
| Total reported this period | 8 |
| Previously reported | 23 |
| Total | 31 |
| Recommendations agreed with action plan | 31 |
| Not agreed; risk accepted | 0 |
| Total | 31 |

4 IMPLICATIONS

4.1 Financial

- (a) It is anticipated that cost efficiencies will arise as a direct result of Management implementing some of the recommendations made by Internal Audit during this period.

4.2 Risk and Mitigations

- (a) Internal Audit provides assurance to management and the Audit Committee on the effectiveness of internal controls and governance within the Council. The Internal Audit Annual Plan 2014/15 has been developed using a risk-based approach which includes the use of the Risk Registers within Covalent as the basis of the audit coverage and consultation with appropriate stakeholders on the audit coverage. This will ensure that the Internal Audit plan continues to reflect the key risks facing the organisation.

- (b) If audit recommendations are not implemented, there is a greater risk of financial loss and/or reduced operational efficiency and effectiveness, and management may not be able to demonstrate improvement in internal control and governance arrangements.

4.3 Equalities

- (a) It is anticipated there will be no adverse impact due to race, disability, gender, age, sexual orientation or religious/belief arising from the work contained in this report.

4.4 Acting Sustainably

- (a) There are no direct economic, social or environmental issues with this report.

4.5 Carbon Management

- (a) There are no direct carbon emissions impacts as a result of this report.

4.6 Rural Proofing

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

4.7 Changes to Scheme of Administration or Scheme of Delegation

- (a) No changes to the Scheme of Administration or Scheme of Delegation are required as a result of this report.

5 CONSULTATION

- 5.1 The Corporate Management Team has been consulted on this report and any comments received have been taken into account.
- 5.2 The Chief Financial Officer, the Monitoring Officer, the Chief Legal Officer, the Service Director Strategy and Policy, the Chief Officer HR, and the Clerk to the Council have been consulted and any comments received have been incorporated into the report.

Approved by

Jill Stacey, Chief Officer Audit & Risk Signature

Author(s)

| Name | Designation and Contact Number |
|--------------|--|
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Background Papers: Appropriate Internal Audit files

Previous Minute Reference: Audit Committee 10 March 2014

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. James Collin, Chief Executive’s Department, can also give information on other language translations as well as providing additional copies.

Contact us at James Collin, Chief Executive’s Department jcollin@scotborders.gov.uk

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|--|---|-----------------|---|---|---|
| | | 1 | 2 | 3 | |
| <p>Subject: Procurement to Payment</p> <p>No: 078/008</p> <p>Date issued: 9 March 2015</p> <p>Risk rating: High, fundamental system</p> <p>Level of Assurance: Substantial assurance</p> | <p>The purpose of the review was to ensure that procurement and payment controls are adequate throughout the Council and that there is effective governance, control and reporting.</p> <p>We found effective practices in operation in the following areas:</p> <ul style="list-style-type: none"> • The Corporate Procurement Strategy 2012-2015 has been refreshed and will be revised when the regulations arising out of the Procurement Reform (Scotland) Act 2014 and the new EU Procurement Directives are known. • Significant work is underway to populate the Scottish Government Information Hub ('Spikes Cavell') Contracts Register to meet the statutory obligation to publish a public facing version by April 2016. The Scottish Government are working to create this facility and it is likely that it will be delivered via the Public Contracts Scotland Portal (PCS). • Using a phased approach during 2014 for newly contracted services that went through Procurement, the Procurement Handover Document was introduced (Scotland Excel Best Practice) to aid contract managers to understand their responsibilities relating to management of the contract during its life. • Within the year the organisational structure of Procurement has changed to fit the strategy of Sustainable Procurement, (the aim of the new EU Directives) and it now resides within the Finance service and incorporates Accounts Payable, recognising the synergies and opportunities that exist by single control of these two related areas. • Proactis has now been rolled out to the extent that it has replaced the previous pink slip manual process, covering 72% of payments. | 0 | 0 | 0 | Management have agreed the report findings. |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|--|---|-----------------|---|---|--------|
| | | 1 | 2 | 3 | |
| Subject: Procurement to Payment (cont'd) | <ul style="list-style-type: none"> In the Scotland Excel Procurement Capability Assessment (PCA Oct 2014 draft results) - a benchmarking exercise between local authorities with the aim of working towards establishing best practice in procurement for the sector - SBC Procurement scored 65% against an average of 62%. SBC Procurement won a Highly Commended at the Go (Government Opportunities) Awards 2014 for a submission made around a unique procurement approach for a new Day Opportunities Services. <p>The Retail Purchase Card initiative Business Case has yet to be approved. It is the intention of the Finance service to take it to Corporate Management Team in the near future. To echo the Chief Financial Officer, we would like to highlight to the Project the need for a seamless process so that partial workarounds are avoided and the benefits originally sought are not negated. A cost benefit analysis needs to take place. Controls need to be established to ensure that risks are managed effectively such as billing reconciliation and the impact on the procurement power of the organisation should also be considered.</p> <p>Some invoices by agreement bypass Proactis and are processed automatically through interface between Framework-i and FIS. Other payments that bypass Proactis include Servitor payments and 'template' payments, which are regular payments such as rents and kinship care. During this year's audit we did not perform audit procedures on the systems and controls of these processes and therefore cannot provide any assurance on their effectiveness. Internal Audit intends to look at these in future audit programmes.</p> <p>Internal Audit considers that the level of assurance we are able to give is substantial. Largely satisfactory risk, control, and governance systems are in place.</p> <p>We have made no recommendations.</p> | | | | |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|---|--|-----------------|---|---|---|
| | | 1 | 2 | 3 | |
| <p>Subject: Contract Management</p> <p>No: 078-555-001</p> <p>Date issued: 10 March 2015</p> <p>Risk rating: Consultancy</p> <p>Level of Assurance: Substantial assurance</p> | <p>This review was carried out concurrent with the Procurement to Payment audit to look at the whole of life upstream supply chain management as it is practiced at the Council. The purpose of the review was to assess governance, control and reporting of contracts with third parties.</p> <p>With the increased delivery of public services through outsourcing, commissioning and partnership working the quality of contracts and thereafter contract management are essential components to the Council maintaining control, managing risk and ultimately evidencing value for money. The risks within these contractual relationships that require to be effectively managed are not limited to financial and service delivery risk but encompass a whole array of business risks including data protection, legal and regulatory, reputational, health and safety, insurance, business probity, environmental and ethical.</p> <p>The Corporate Procurement Strategy and Policy 2012-2015, its revised version 2015-2017 and the Purchasing Guidelines (Sept 2013) clearly state that Contract Management is the responsibility of the Services and make clear that it should be taking place. However Contract Management is not specifically delegated through the Procedural Standing Orders, the Scheme of Delegation nor the Financial Regulations and we have recommended that this be remedied to ensure clarity of governance and accountability in this regard.</p> <p>With no formal Framework in place to support Contract Managers coupled with different levels of understanding of what contract management entails the result has been inconsistent application of contract management across the Council. Historically Section 5: Contract Management of Scotland Excel's Procurement Capability Assessment (PCA), is the lowest scoring area across the 32 Local Authorities. Scottish Borders Council achieved 38% in this section compared with the local authority average of 40% (October 2013) and so the Council does not stand out in this area benchmarked against its contemporaries.</p> | 0 | 0 | 2 | Management have agreed to implement the recommendations |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|---------------------------------------|--|-----------------|---|---|--------|
| | | 1 | 2 | 3 | |
| Subject: Contract Management (cont'd) | <p>At a national level Value for Money is seen to be achievable in the Procurement Cycle at market research and commissioning stage (Procurement) and then at performance and supplier management stage (Contract Management). Good progress has been made in the former at the Council and the need for improvements in Contract Management has been acknowledged by Management and included in the Corporate Transformation Programme under Business Process Transformation, one of the four Themes. Improved contract management has been identified at a national level as key to unlocking the Supply Chain Value. We have recommended a first step to facilitate the planned improvement to deliver an effective Contract Management Framework which to be a success will require to be embedded in the business practices and culture of the Council.</p> <p>We have made the following recommendations:</p> <ul style="list-style-type: none"> • Separate standalone Procurement Procedural Standing Orders (PSOs) should be added to the suite of high level governance documents and should include clarification of delegated authority and accountability for contract management, and detail roles and responsibilities and monitoring and reporting requirements to evidence effective internal control and value for money. The Scheme of Delegation and the Financial Regulations should be updated to include delegated authority and accountability for contract management and be cross-referenced to the Procurement PSOs as appropriate. (P3) • A Business Case for Contract Management Framework should be developed by Corporate Procurement following discussions and input from Transformation Projects relating to business process transformation proposals. (P3) | | | | |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|---|---|-----------------|---|---|---|
| | | 1 | 2 | 3 | |
| <p>Subject: Scottish Welfare Fund No: 085/999/001 Date issued: 12 March 2015 Risk rating: Contingency Level of Assurance: Comprehensive assurance</p> | <p>We have undertaken this review on request by Customer Services Senior Management regarding discussions held around assurance which arose during the Counter Fraud Management Review.</p> <p>The purpose of the review was to ensure that the processes in place to administer the payment of Crisis Grants and Community Care Grants for the Scottish Welfare Fund (SWF) are effective, appropriate and consistent.</p> <p>We found effective practices in operation in the following areas:</p> <ul style="list-style-type: none"> • Administration of the process is improving with a dedicated team in place • Processes and procedures are in place, with best practice notes and training available for staff • Improved use of the notes facility on applications recording decisions and awards made and showing consistency • Appropriate test checks and reviews are carried out • Segregation of duties exists between approving awards and processing payments • Regular performance statistics are submitted and published on the Scottish Government website <p>Arrangements are now in place for the delivery of household items direct to a claimant therefore no cash is awarded in these cases. This is providing greater control over use of SWF grant.</p> <p>Internal Audit considers that the level of assurance we are able to give is comprehensive. 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.</p> <p>We have made no recommendations.</p> | 0 | 0 | 0 | Management have agreed the report findings. |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|---|---|-----------------|---|---|---|
| | | 1 | 2 | 3 | |
| <p>Subject: Income Charging, Billing and Collection</p> <p>No: 086/009</p> <p>Date issued: 9 March 2015</p> <p>Risk rating: High, fundamental system of internal financial control</p> <p>Level of Assurance: Substantial assurance</p> | <p>The purpose of the review was to ensure that controls are adequate throughout the Council to set fees and charges for services in support of sound budgetary controls and income management.</p> <p>The following best practice was found:</p> <ul style="list-style-type: none"> • There has been a significant improvement in the average time taken to raise an invoice (reduced from 56 to 42 days) and to receive the invoice payment (reduced from 36 to 22 days). • Improvements in recovery processes and procedures has significantly reduced write-offs in 2013/14 by some 40%, and improvements in the debt collection of sundry overdue debts has reduced the overdue debt from £3.5m in March 2013 to £2.4m in March 2014. Progress has also continued to reduce the aged debt balance. • The AR Team continue to hold regular meetings with Legal Services, the Care Resource Team and Estates to discuss any problems and recurring issues. • A Debt Recovery Module has been placed on SBLearn for those staff involved in invoicing and income collection. This training has been made mandatory for some staff. FIS training on credit control and invoicing is ongoing. <p>We reviewed the process for setting external fees and charges in the Council. This is a complex area where some charging regimes are mandatory and there is no scope for discretion. An External Charging Policy was approved in November 2012 but has not been updated since then. It was agreed during the audit that as part of the review of fees and charges for 2015/16 the External Fees and Charges policy would be reviewed and updated at the same time. Consultation, guidance and legislation have been utilised to ensure that the Council is creating a sustainable process for income maximisation.</p> | 0 | 0 | 0 | <p>Management have agreed the report findings.</p> <p>Internal Audit will follow-up on progress with the Management review of External Fees and Charges Policy and will continue to follow-up on progress with the implementation of Social Care Review associated audit recommendations and staff training and performance reporting audit recommendations</p> |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|---|--|-----------------|---|---|--------|
| | | 1 | 2 | 3 | |
| Subject: Income Charging, Billing and Collection (cont'd) | <p>Social Work has undergone an extensive review of all services regarding its fees and charging regime, and a report was presented to Council on 20 November 2014 with the results of this review together with a series of recommendations for approval regarding future service charges and policy. Audit Scotland's guidance "Charging for services: are you getting it right?" has been taken into account as well as COSLA guidance, CRAG legislation, benchmarking with other local authorities, and consultation with client groups and workshops were held.</p> <p>Our review and testing of the process for raising charging orders demonstrated the correct procedures are being followed. Whilst there has been some improvement, there are still some time delays in the process from someone going into care and invoices being raised, primarily due to poor and incomplete information being collected at assessment interview. This further scope for improvement is being addressed through the Social Care Review implementation of associated audit recommendations.</p> <p>A much improved process has seen all commercial rental properties established on TechForge system. Procedures for rent reviews and lettings procedures are documented. Finance service manages the process for rent collection, recovery and arrears, and regular meetings are held between the Estates Team and the AR Team to discuss any problematic cases. Visits to properties or business owners often result in rental payments being made.</p> <p>Internal Audit considers that the level of assurance we are able to give is substantial, largely satisfactory risk, control, and governance systems are in place in respect of the income charging, billing and collection processes and procedures which have seen significant improvements within the past few years. There are still some further improvements required relating to staff training and performance reporting, which are already underway though full implementation is required of these previous internal audit recommendations.</p> | | | | |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|---|---|-----------------|---|---|---|
| | | 1 | 2 | 3 | |
| <p>Subject: Criminal Justice</p> <p>No: 178/002</p> <p>Date issued: 10 March 2015</p> <p>Risk rating: Medium</p> <p>Level of Assurance: Substantial assurance</p> | <p>The purpose of the review was to assess the adequacy of internal controls, administrative procedures, resources in place to meet statutory obligations, and management procedures to supervise the work of offenders. Our audit relates only to Community Payback Orders (CPO) with an unpaid work requirement which is the most common type of order issued by the Courts.</p> <p>The Criminal Justice Social Work (CJSW) Service provides social work services to Sheriff Courts in the Scottish Borders and to the High Court and District Courts as required. Staff provide advice and guidance to the Sheriff and the Court staff, victims, families of offenders and the offender with the aim of assisting the court in dealing with cases. CJSW is responsible for the management of offenders who have been sentenced by the court to a CPO.</p> <p>We found effective practices in operation in the following areas:</p> <ul style="list-style-type: none"> • Cases are generally managed well taking into account the chaotic lifestyle of some service users; • Criminal Justice Social Work reports are produced when requested by the court. <p>Detailed process and procedure notes are not yet fully developed, and this is an action in the Criminal Justice business plan. Management have also acknowledged the need to improve data collection and performance management information including target setting and monitoring.</p> <p>Internal Audit considers that the level of assurance we are able to give is substantial, largely satisfactory risk, control, and governance systems are in place in respect of administrative procedures to meet statutory obligations, case management procedures for supervising the work of service users, and grant claim. There are, however, some improvements required to ensure that standards are met on a consistent and comprehensive basis and that this can be fully evidenced.</p> | 0 | 0 | 5 | Management have agreed to implement the recommendations |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|------------------------------------|---|-----------------|---|---|--------|
| | | 1 | 2 | 3 | |
| Subject: Criminal Justice (cont'd) | <p>We have made the following recommendations which are designed to improve procedures and practices within the Criminal Justice Social Work Service to complement the other management improvement actions that are either underway or planned:</p> <ul style="list-style-type: none"> • There should be recorded evidence that the offender has confirmed their understanding of responsibilities and obligations under the CPO and the consequences of non-compliance (breach procedures). (P3) • An initial risk assessment should be completed in all cases, even if the offender has already undertaken this as part of an ongoing CPO. (P3) • Case management plans should always be prepared where applicable and within agreed timescales. (P3) • Where professional judgement has been used to deviate from the prescribed breach procedures, the justification should be evidenced and recorded in the case notes within Framework-i. (P3) • On completion of the CPO, ensure that all exit questionnaires are completed and recorded. (P3) | | | | |

| Report | Summary of key findings and recommendations | Recommendations | | | Status |
|---|--|-----------------|---|---|---|
| | | 1 | 2 | 3 | |
| <p>Subject: Neighbourhood Management</p> <p>No: 216/006</p> <p>Date issued: 12 March 2015</p> <p>Risk rating: Medium</p> <p>Level of Assurance: Comprehensive assurance</p> | <p>The purpose of the review was to assess whether controls are in place to ensure efficient and effective use of operational resources within the Neighbourhood Management initiative providing a range of environmental services including parks and open spaces, street cleansing, public conveniences and burial services. The current year's audit work focussed on parks and open spaces, and street cleansing activities.</p> <p>The following good practice was found:</p> <ul style="list-style-type: none"> • Clear and effective working practices and procedures exist for the area teams; • Good processes exist for bookings and income management; • The Council's Cleanliness Indicator is above the national acceptable standard; • Information for the public regarding reporting of litter, dog fouling, fly tipping, graffiti, vandalism, abandoned vehicles and removal of a dead animal is on the Council's website; and • Street cleansing statutory duties are met. <p>Our review of inspections, planning and work schedules shows that the area teams now work on a more flexible approach which ensures that the Council has the ability to move teams or target specific areas as necessary regarding parks and open spaces, street cleansing, litter picking, snow clearing, gritting, etc.</p> <p>Internal Audit considers that the level of assurance we are able to give is comprehensive. 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.</p> <p>We have made the following recommendation:</p> <ul style="list-style-type: none"> • The list provided to Keeping Scotland Beautiful mapping the Council's roads/streets should be updated in order to have complete and accurate asset data for planning, inspection and auditing, and performance reporting purposes. (P3) | 0 | 0 | 1 | Management have agreed to implement the recommendation. |