

REPORT TO: SCRUTINY COMMITTEE – 28 JUNE 2023

REPORT ON: OTHER REPORTS RELEVANT TO THE REMIT OF THE SCRUTINY COMMITTEE

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 184-2023

1.0 PURPOSE OF REPORT

This report advises members of reports submitted to Tayside Contracts, Tayside Valuation Joint Board and Tay Road Bridge Joint Board that are relevant to the work of the Scrutiny Committee.

2.0 RECOMMENDATION

Members of the Committee are asked to review the reports listed at Appendix 1 and determine whether any of the reports should be the subject of a more detailed discussion by this committee.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

This report summarises reports that have been reported to the Tayside Contracts Joint Committee, and the Tayside Valuation and Tay Road Bridge Joint Boards. during the 2022/23 financial year and to date.

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Council's Leadership Team have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None

Cathie Wyllie, Chief Internal Auditor

DATE: 12 June 2023

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APPENDIX 1

Committee	Report Title / Summary
<p>Tayside Contracts Joint Committee 20 June 2022</p>	<p>Agenda and reports are available: https://www.tayside-contracts.co.uk/joint-committee</p> <p>Including the minute of the meeting on 14 March 2022.</p> <p>Reports of particular interest: Item 13 Internal Audit Outcomes from Reviews and Plan for 2022/23.</p> <p>The report includes the outcomes from three Internal Audit reports and the annual plan for 2022/23. The internal audit assurance levels are: Strong – Controls satisfactory, no major weaknesses found, no or only minor recommendations identified Substantial – Controls largely satisfactory although some weaknesses identified, recommendations for improvement made Weak – Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately No – No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately</p> <p>Annual Report Wylie and Bisset concluded that they are satisfied that sufficient internal audit work has been undertaken to allow them to draw a conclusion as to the adequacy and effectiveness of Tayside Contracts risk management, control and governance processes. In their opinion, Tayside Contracts did have adequate and effective risk management, control and governance processes to manage the achievement of its objectives at the time of their audit work. In Wylie and Bisset’s opinion, Tayside Contracts has proper arrangements to promote and secure value for money.</p> <p>Follow-up Review Strong level of assurance that the organisation has endeavoured to implement recommendations as far as possible.</p> <p>Business Continuity Planning Review Substantial assurance, 10 areas of good practice identified and 3 medium grade and 6 low grade recommendations</p>
<p>Tayside Contracts Joint Committee 29 August 2022</p>	<p>Agenda and reports are available here: https://www.tayside-contracts.co.uk/joint-committee</p> <p>Including the minutes of the meeting of 20 June 2022</p> <p>Reports of particular interest: A number of 2021/22 annual reports were presented. Key points from these will have been dealt with previously when the 2021/22 accounts for the Council were signed off. Report JC30/2022 Risk Register for Tayside Contracts The report noted that “The organisation’s risk management arrangements were reviewed by Internal Audit in September 2020. The</p>

	<p>review found the organisation’s arrangements to be classed as ‘strong’ with several areas of good practice identified (Report No JC4/2021 refers)”.</p>
<p>Tayside Contracts Joint Committee 21 November 2022</p>	<p>Agenda and reports are available here: https://www.tayside-contracts.co.uk/joint-committee</p> <p>Including the minute of the meeting on 29 August 2022.</p> <p>The internal audit review presented to this meeting was an exempt item.</p>
<p>Tayside Valuation Joint Board 20 June 2022</p>	<p>Agenda and reports are available at https://www.tayside-vjb.gov.uk/board-minutes-agendas-2022/</p> <p>Reports of particular interest: TVJB 6-2022- Internal Audit. The report covered an audit on Electoral Registration, Follow-up reviews and the Annual Report for 2021/22. Electoral Registration: A “Good” level of assurance was given, meaning “System meets control objectives”. There were no recommendations in the report. The Follow-up review report concluded three of four actions were complete, with the fourth one partially implemented. The partially implemented action was Priority 3 (minor risk), from a report in 2020 relating to IT Network arrangements/cyber security. The Annual Report summarised that all three audits for the 2021/22 year were assessed as “good”, with no recommendations made. In addition to Electoral Registration, Council Tax and Budgetary Control were covered. Henderson Loggie, the Board’s Internal Auditor for 2021/22 concluded: “In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2021/22, and in previous years since our initial appointment in 2010.”</p>
<p>Tayside Valuation Joint Board 29 August 2022</p>	<p>Agenda and reports are available at https://www.tayside-vjb.gov.uk/board-minutes-agendas-2022/</p> <p>Reports of particular interest: TVJB 14-2022 – Internal Audit – Two reports were presented: Audit Needs Assessment and Strategic Plan, and the Internal Audit Annual Plan for 2022/23. The Audit Needs Assessment was risk assessed, and assessed present controls in all areas considered for audit as “Good”. The Annual Plan for 2022/23 plan, which was agreed, proposed covering: Health, safety and wellbeing – review of management arrangements; Procurement – to ensure the Strategy and procedures support best value purchasing across the organisation in relation to non-pay spend; Data Protection / Freedom of Information – to obtain reasonable assurance re action taken to comply with data protection and freedom of information legislation.</p>

<p>Tayside valuation Joint Board 21 November 2022</p>	<p>Agenda and reports are available at https://www.tayside-vjb.gov.uk/board-minutes-agendas-2022/</p> <p>Reports of particular interest: TVJB 19-2022 – Internal Audit – Data Protection /Freedom of Information. A “Good” level of assurance was given, meaning “System meets control objectives”. Two Priority 3 actions (minor risk) were agreed.</p>
<p>Tay Road Bridge Joint Board 13 June 2022</p>	<p>Agenda and reports are available at https://www.tayroadbridge.co.uk/sites/default/files/2022-06/TRBJB130622.pdf</p> <p>Reports of particular interest: TRB 14-2022 Response to Internal Auditor’s Annual Report to Members. This includes the following Henderson Loggie Internal Audit reports: Annual Report to the Joint Board and the Bridge Manager on the Provision of Internal Audit services for 2021/22. The report summarised that all four audits for the 2021/22 year, Payroll, Asset Security / Management, Corporate Governance, and Risk Management / Business Continuity Planning were assessed as Good, with no recommendations made. Good is defined as “System meets control objectives”. Follow-up reviews were also reported, with four of five actions closed and one partially implemented. The action remaining to be completed was a Priority 3 action (minor risk) relating to Data Protection. Henderson Loggie concluded : “In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2021/22, and in previous years since our initial appointment.” The reports on Asset Security / Management and Risk Management / Business Continuity Planning, Corporate Governance and Follow-up reviews were reported to this meeting.</p>
<p>Tay Road Bridge Joint Board 26 September 2022</p>	<p>Agenda and reports are available at https://www.tayroadbridge.co.uk/sites/default/files/2022-09/TRB260922.pdf</p> <p>Reports of particular interest: TRB 20-2022 Internal Audit-Audit Needs Assessment and Strategic Plan 2022 to 2025. This was risk assessed, and assessed present controls in all areas considered for audit as “Good”, except for Asset Management (low risk), Effective Corporate Planning (medium risk), and non-compliance with Data Protection/Freedom of Information legislation (medium risk) which were each assessed as “average”. TRB 21-2022 Internal Audit Annual Plan 2022/23 The 2022/23 proposed plan, which was agreed, covers: Health and Safety - review of arrangements to identify and manage Health, Safety and Wellbeing issues; Capital projects – Gateway-style review to assess whether capital projects are being effectively managed and delivered. Specifically this will focus on the bridge carriageway resurfacing project commencing in May 2023; and</p>

	Corporate Planning – a high level review of the corporate planning arrangements.
Tay Road Bridge Joint Board 6 March 2023	<p>Agenda and reports are available at https://www.tayroadbridge.co.uk/sites/default/files/2023-03/trbjb060323ag_0.pdf</p> <p>Reports of particular interest: TRBJB 4-2023 Response to Internal Auditor’s report on Corporate Planning. A “Good” level of assurance was given, meaning “System meets control objectives”, with no recommendations. TRBJB 5-2023 Response to Internal Auditor’s report on Health and Safety. A “Good” level of assurance was given, meaning “System meets control objectives”. Two Priority 3 actions (minor risk) were agreed and other action already in progress was also noted.</p>