

REPORT TO: SCRUTINY COMMITTEE - 25 SEPTEMBER 2024
REPORT ON: OTHER REPORTS RELEVANT TO THE REMIT OF THE SCRUTINY COMMITTEE
REPORT BY: CHIEF INTERNAL AUDITOR
REPORT NO: 255-2024

1.0 PURPOSE OF REPORT

This report advises members of reports submitted to Tayside Contracts, Tayside Valuation Joint Board, Tay Road Bridge Joint Board, and Tay Cities Regional Deal Joint Committee 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 from June 2024 to 9 September 2024.

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: 3 SEPTEMBER 2024

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Committee	Report Title/Summary
Tayside Contracts Joint Committee 7 June 2024	<p>Agenda and reports are available at: https://www.tayside-contracts.co.uk/tc-document?dsid=2310&frm=728 Including the minute of the meeting on 11 March 2024.</p> <p>Reports of particular interest: JC13/2024 Draft unaudited Annual Report and Accounts for the Year to 31 March 2024 JC14/2024 Local Code of Governance and Annual Governance Statement JC16/2024 Business Plan update</p>
Tayside Contracts Joint Committee 26 August 2024	<p>Agenda and reports are available at: Tayside Contracts Joint Committee - Style Letter (tayside-contracts.co.uk)</p> <p>Reports of particular interest: JC 20-2024 Tayside Contracts Medium Term Financial Plan JC 21-2024 Business Plan 2024-2027 JC23/2024 Internal Audit: Outcomes and Reviews 2023/2024 This included results from the Internal Auditor, Henderson Loggie, in their Annual Report, Follow up reviews and three audits.</p> <ul style="list-style-type: none"> • The Annual Report concluded “In our opinion, with the exception of the issues highlighted in paragraph 1.9 above, Tayside Contracts 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 2023/24” paragraph 1.9 related to the findings from Report 2024/04 on Physical Security. • 2024/03 Stock Management Satisfactory - system meets control objectives with some weaknesses present. • 2024/04 Physical Security Requires Improvement - System has weaknesses that could prevent it achieving control objectives. • 2024/05 Staff recruitment, retention, and succession planning - Satisfactory - system meets control objectives with some weaknesses present. • 2024/06 Follow up reviews. This reviewed implementation from 2022/23 internal audit reports and concluded “good progress has been made in implementing the previous internal audit recommendations” Sixteen of twenty recommendations had been implemented, with 4 partially implemented. These were 2 re IT security, 1 re Follow-up on Management Assurance Review, and 1 from the 2022/23 follow-up review. <p>JC24/2024 Internal Audit Plan. The 2024/25 plan proposed the following audits:</p> <ul style="list-style-type: none"> • Debtors/income • Estimating Construction - job costing and materials purchasing • ICT Project Management (Zellis system integration - lessons learned) • Follow-up reviews <p>JC26-2024 Annual sickness absence management and health surveillance report 2023/24 JC27/2024 Annual recruitment and retention report 2023/24 JC28/2024 Annual training and development report JC29/2024 Annual Health and Safety report</p>

<p>Tayside Valuation Joint Board 17 June 2024</p>	<p>Agenda and reports are available at: https://www.tayside-vjb.gov.uk/minutes-agendas-2024/</p> <p>Reports of particular interest: TVJB 13-2024 Corporate Plan and Service Plan 2022-2025 TVJB 12-2024 Risk Management/Business Continuity. The Assessor’s Annual Report on Risk Management and Business Continuity arrangements. TVJB 8-2024 Fraud Guidelines TVJB 11-2024 Internal Audit</p> <ul style="list-style-type: none"> • Report 2024/03 - Corporate Governance Good Assurance - System meets control objectives. No recommendations were made. • Report 2024/04 - Follow-up reviews Good Progress in implementing the previous internal audit actions with three (60%) of the five recommendations examined classed as “fully Implemented”. One (20%) categorised as “partially implemented”. One (20%) categorised as “little or no progress”. The “little or no progress” recommendation was classed as priority 3, which is the lowest priority. <p>TVJB 9-2024 Unaudited Annual Accounts for the year ended 31 March 2024</p>
<p>Tayside Valuation Joint Board 26 August 2024</p>	<p>Agenda and reports are available at: Minutes & Agendas 2024 - Tayside Valuation Joint Board (tayside-vjb.gov.uk)</p> <p>Reports of particular interest: TVJB 17-2024 - Public Performance Report 2023-24 TVJB 19-2024 - Health & Safety Annual Report TVJB 20-2024 - Internal Audit</p> <ul style="list-style-type: none"> • Report 2024/05 - Non-Domestic Rates. Good Assurance - System meets control objectives. One grade 3 recommendation to review and update procedures was made. • Report 2024/06 - Annual Report. The annual opinion is “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 2023/24, and in previous years since our initial appointment.” • Operational Plan for 2024/25. The plan proposes audits of the Council tax systems; the Electoral Register; IT systems development; and follow up reviews. <p>TVJB 21 Data Protection Annual Report</p>
<p>Tay Road Bridge Joint Board 10 June 2024</p>	<p>Agenda and reports are available at: https://www.tayroadbridge.co.uk/sites/default/files/2024-06/trbjb100624ag.pdf</p> <p>Reports of particular interest: TRB 16-2024 Response to Internal Auditor’s annual report to members. The internal auditor’s annual opinion is “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 2023/24, and in previous years since our initial appointment.”</p> <p>TRB 10-2024 Local Code of Corporate Governance TRB 11-2024 Annual Governance Statement for the Year to 31 March 2024 TRB 12-2024 Unaudited Annual Accounts for Year Ended 31 March 2024</p>

<p>Tay Road Bridge Joint Board 9 September 2024</p>	<p>Agenda and reports are available at: trb090924ag.pdf (tayroadbridge.co.uk)</p> <p>Reports of particular interest: TRB22-2024 Annual review of risk management TRB 20-2024 Internal audit annual audit plan 2024/2025. Proposed plan covers:</p> <ul style="list-style-type: none"> • Payroll • Procurement and creditors/purchasing • Corporate Governance • Follow-up reviews
<p>Tay Cities Region Deal Joint Committee 21 June 2024</p>	<p>Agenda and reports are available at: https://www.taycities.co.uk/sites/default/files/2024-06/TCJC210624.pdf</p> <p>Reports of particular interest: Tay Cities Region Deal Update</p> <p>Presentation not included in published papers</p>

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