

REPORT TO: SCRUTINY COMMITTEE – 8 DECEMBER 2021
REPORT ON: INTERNAL AUDIT REPORTS
REPORT BY: ACTING SENIOR MANAGER – INTERNAL AUDIT
REPORT NO: 354-2021

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee a summary of the Internal Audit Reports finalised since the last Scrutiny Committee.

2.0 RECOMMENDATIONS

Members of the Committee are asked to note the information contained within this report.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

4.1 The day-to-day activity of the Internal Audit Service is primarily driven by the reviews included within the Internal Audit Plan. Broadly, on the completion of a specific review, a report which details the audit findings and recommendations is prepared and issued to management for a formal response and submission of management's proposed action plan to take the recommendations forward. Any follow-up work subsequently undertaken will examine the implementation of the action plan submitted by management.

4.2 Executive Summaries for the reviews which have been finalised in terms of paragraph 4.1 above are provided at Appendix A. Within each Executive Summary the prime aim is to provide both Elected Members and management with key information which includes the reason for undertaking the review, a summary of financial data and statistics, the areas encompassed within the review and specific areas which were excluded, the principal audit objectives, an audit opinion on the adequacy of the systems and control framework of the area reviewed, the key conclusions based on the audit findings and recommendations and a summary of management's response to the audit report. The full reports are available to Elected Members on request.

5.0 POLICY IMPLICATIONS

This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

6.0 CONSULTATIONS

The Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance and Head of Democratic and Legal Services have been consulted on the content of this report.

7.0 BACKGROUND PAPERS

None

David Vernon, Acting Senior Manager – Internal Audit

DATE: 15 November 2021

i) INTERNAL AUDIT REPORT 2020/27

Client	Corporate Services
Subject	Scottish Welfare Fund

Introduction

The Scottish Welfare Fund (“SWF”) was introduced on 1 April 2013 following abolition of the former UK Government’s Social Fund. It provides two types of discretionary grants, Crisis Grants (“CG”) and Community Care Grants (“CCG”), which are administered locally by Dundee City Council. To ensure consistency across Scotland in the provision of this financial assistance and facilitate national monitoring arrangements, the Council administers the SWF in line with a national framework that includes SWF Guidance and standard documentation, including application form.

CG provide clients with a safety net in the event of a disaster or emergency, such as a fire or flood, losing their money or having to visit a sick child in hospital. The CG helps with costs associated with the disaster or emergency, keeping clients’ and their families safe from harm. CCG can help clients to leave care and live on their own, or to continue living in their own home. This could be after a period of being in hospital or prison, or if the client faces going into care because they do not have access to the necessary facilities required to continue living at home. A CCG may also help clients who are struggling to provide a safe and secure home for their families or to purchase essential household items like a cooker or washing machine if they do not have the money to buy it themselves.

The SWF is also the mechanism that the Scottish Government is using in order to distribute the Self-Isolation Support Grants (“SISG”) brought in by the UK government to pay £500 to eligible citizens who have been instructed to self-isolate after being in contact with another person who has tested positive for COVID-19. The SISG was introduced on the 28 September 2020 with eligibility criteria expanded on the 7 December 2020 and again on the 16 February 2021. The target timeframe between the application being received and a decision being reached is one working day, in line with the “SWF Self-Isolation Support Grant Guidance”. 720 SISG applications were received by the Council since it was launched in September 2020 up to and including the 25 May 2021.

The Council’s SWF spend for 2020/21 was £1,720,995, of which £644,895 was for CG and £1,076,100 for CCG. In the period between 1 April 2020 and 31 March 2021, the Council received 9,918 CG applications. Of these, 6,758 (68%) were awarded. It also received 2,562 CCG applications in the same period, of which 1,514 (59%) were awarded. The Council had an increase of 86% in CG applications and a decrease in CCG at the height of the pandemic. Since 1 April 2021 to 11 August 2021, there have been of the order of 3,304 CG and 1,040 CCG applications received. Throughout this time, the Council has redeployed staff to support and assist the efforts of the SWF team. COVID-19 restrictions have resulted in the Cash Office in Dundee House closing and alternative payment methods being utilised for SWF and other payments.

Scope and Objectives

Review of the arrangements in place within the Council to manage the Scottish Welfare Fund Crisis Grants and Community Care Grants in line with Scottish Government guidance.

Conclusion

The principal conclusion drawn from this review is that there is a sound system of control designed to achieve the system objectives and that the controls are being consistently applied.

Management Response to the Audit Report

The audit finding and recommendation was formally reported to the Executive Director of Corporate Services and appropriate action agreed to address the matters raised.

