

Agenda

Audit Committee

Date: Wednesday, 3 May 2023

Time: 14:00

Venue: Civic Space, 16 Church Street, Dumbarton, G82 1QL

Contact: Ashley MacIntyre, Committee Officer
ashley.macintyre@west-dunbarton.gov.uk

Dear Member

Please attend a meeting of the **Audit Committee** as detailed above.

The business is shown on the attached agenda.

Yours faithfully

PETER HESSETT

Chief Executive

Distribution:

Councillor Karen Conaghan (Chair)
Councillor Ian Dickson
Councillor Jonathan McColl (Vice Chair)
Councillor James McElhill
Councillor Michelle McGinty
Councillor John Millar
Councillor Martin Rooney
Councillor Hazel Sorrell
Mr C Johnstone

All other Councillors for information

Chief Executive
Chief Officers

Date of issue: 19 April 2023

AUDIT COMMITTEE
WEDNESDAY, 3 MAY 2023

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on the agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING 5 - 7

Submit for approval as a correct record, the Minutes of Meeting of the Audit Committee held on 15 February 2023.

4 OPEN FORUM

The Committee is asked to note that no open forum questions have been submitted by members of the public.

5 INTERNAL AUDIT PLANS 2022/23 – PROGRESS TO 31 MARCH 2023 9 - 28

Submit report by the Chief Officer – Resources advising of progress at 31 March 2023 against the Internal Audit Plans for 2022/23.

6 2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN 29 - 37

Submit report by the Chief Officer – Resources advising of the planned programme of work for the Internal Audit Section for the year 2023/24.

7 NATIONAL FRAUD INITIATIVE 2022/23 39 - 43

Submit report by the Chief Officer – Resources providing an update on the current position with regard to the National Fraud Initiative in Scotland 2022/2023 Exercise.

8/

- 8 REVIEW OF INTERNAL AUDIT CHARTER 45 - 51**
- Submit report by the Chief Officer – Resources advising that a review of the Internal Audit Charter has been undertaken and the Charter updated to more closely reflect the requirements of Standard 1000 of the Public Sector Internal Audit Standards (PSIAS).
- 9 SCOTTISH PUBLIC SERVICES OMBUDSMAN COMPLAINTS 53 - 61**
REPORT 2021-22
- Submit report by the Chief Officer – Citizen, Culture and Facilities presenting the Scottish Public Services Ombudsman (SPSO) report on complaints handling by West Dunbartonshire Council for the year 1 April 2021 – 31 March 2022.
- 10 MAZARS 2022/23 EXTERNAL AUDIT ANNUAL PLAN To Follow**
- Submit report by the Chief Officer – Resources providing the Mazars 2022/23 External Audit Annual Plan.

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, 16 Church Street on Wednesday, 15 February 2023 at 10.00 a.m.

Present: Councillors Karen Conaghan, Ian Dickson, James McElhill, Michelle McGinty and Martin Rooney and Lay Member Mr Christopher Johnstone.

Attending: Peter Hessett, Chief Executive; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Victoria Rogers, Chief Officer – People and Technology; Laura Mason, Chief Officer – Education, Learning and Attainment; Julie Slavin, Chief Finance Officer, HSCP; Andi Priestman, Shared Service Manager – Audit and Fraud; Fiona Taylor, Head of Health and Community Care, HSCP and Ashley MacIntyre, Committee Officer.

Also attending: Tom Reid, Audit Director, Mazars.

Apologies: Councillors Jonathan McColl, John Millar and Hazel Sorrell.

Councillor Karen Conaghan in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit Committee held on 9 November 2022 were submitted and approved as a correct record.

OPEN FORUM

The Committee noted that no open forum questions had been submitted by members of the public.

INTERNAL AUDIT PLANS 2021/22 AND 2022/23 – PROGRESS TO 18 JANUARY 2023

A report was submitted by the Chief Officer – Resources advising of progress at 18 January against the Internal Audit Plans for 2021/22 and 2022/23.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the recently issued Internal Audit reports and action plans; and
- (2) to note the status of implementation progress relating to action plans from the previously issued Internal Audit reports.

PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS 16 JULY 2022 TO 18 JANUARY 2023

A report was submitted by the Chief Officer – Resources advising of the outcome of investigations into allegations and disclosures, in line with public interest disclosure and business irregularities policies received by Internal Audit between 16 July 2022 and 18 January 2023.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

CIPFA GUIDANCE FOR AUDIT COMMITTEES

A report was submitted by the Chief Officer – Resources advising of the updated CIPFA guidance on Audit Committees within Local Authorities.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the updated guidance for Audit Committees;
- (2) that the Chair of the Audit Committee would review the updated guidance with support from the Chief Officer – Resources and the Shared Service Manager – Audit and Fraud; and
- (3) that an update on the Council's current arrangements to the Audit Committee and any required improvement actions would be brought to a future meeting of the Committee for consideration and approval.

STRATEGIC RISKS 2022-2027

A report was submitted by the Chief Officer – People and Technology providing an update on the strategic risks for 2022-27.

After discussion and having heard the Chief Officer – People and Technology and the Chief Officer – Education, Learning and Attainment in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

AUDIT UPDATE – WEST DUNBARTONSHIRE COUNCIL

A report was submitted by the Audit Director, Mazars providing an update for year ending 31 March 2023.

After discussion and having heard the Audit Director in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note that Tom Reid, Audit Director, Mazars would be the Engagement Lead for West Dunbartonshire Council; and
- (2) to note the contents of the report.

The meeting closed at 10.45 a.m.

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer – Resources

Audit Committee: 3 May 2023

Subject: Internal Audit Plans 2022/23 – Progress to 31 March 2023

1. Purpose

1.1 The purpose of this report is to advise Members of progress at 31 March 2023 against the Internal Audit Plans for 2022/23.

1.2 The report also advises Members of:

- Recently issued Internal Audit reports and action plans; and
- Status of implementation progress relating to action plans from previously issued Internal Audit reports.

2. Recommendations

2.1 It is recommended that Members note the contents of this report.

3. Background

3.1 The annual audit plan for 2022/23 was approved by the Audit Committee on 15 June 2022. This report provides information on the progress in implementing the plan.

3.2 When audit reports are issued by Internal Audit, an action plan is agreed with management in relation to issues highlighted by the audit report. Progress on implementing the actions is monitored by Internal Audit on a monthly basis and regularly reported to the Audit Committee.

4. Main Issues

4.1. The annual audit plan sets out the audit coverage for the year utilising available staff resources to enable the Shared Service Manager – Audit & Fraud to provide the annual internal audit opinion regarding the adequacy and effectiveness of internal control within the Council.

4.2 In accordance with the risk-based audit methodology, for each audit, one of four audit opinions is expressed:

Strong	In our opinion there is a sound system of internal controls designed to ensure that the organisation is able to achieve its objectives.
Satisfactory	In our opinion isolated areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.

Requires Improvement	In our opinion systemic and/or material control weaknesses were identified such that some organisation objectives are put at significant risk.
Unsatisfactory	In our opinion the control environment was considered inadequate to ensure that the organisation is able to achieve its objectives.

4.3 Detailed findings and recommendations reported to management are graded using the following criteria:

Red	In our opinion the control environment is insufficient to address the risk and this could impact the Council as a whole. Corrective action must be taken and should start immediately. Overseen to completion by Corporate Management Team.
Amber	In our opinion there are areas of control weakness which we consider to be individually significant but which are unlikely to affect the Council as a whole. Corrective action must be taken (some exceptions may be agreed with Internal Audit) within reasonable timeframe. Overseen to completion by Chief Officer/Head of Service.
Green	In our opinion the risk area is well controlled or our audit highlighted areas for minor control improvement and/or areas of minor control weakness. Process improvements/efficiencies may be actioned at management discretion in consultation with Internal Audit. Managed by service owner. Not reported in Audit Committee papers.

4.4 Two audit reviews have been finalised since the Audit Committee meeting in February 2023 as follows:

- ParentPay
- Corporate Procurement – Supplier Management

ParentPay

4.5 ParentPay is an online payment solution used in all Primary Schools, Secondary Schools and Early Learning & Childcare Centres. The secure web based application provides a facility for parents and carers to pay online at a time that is convenient, for trips, meals, breakfast clubs etc. and enables the removal of all cash and cheques from establishments. Parents and carers who wish to continue to use cash are able to take advantage of PayPoint facilities in local shops.

4.6 Establishments benefit from using ParentPay in a number of ways including reduced cash handling and banking, and reducing the risks around money being held on establishment premises. The system also allows for improved communication with parents and carers concerning payments and an accurate record is held of all payments made.

- 4.7 The objective of this audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls over the key risks faced by the Council in relation to the ParentPay system.
- 4.8 The review focussed on the high level processes and procedures in relation to the ParentPay system tasks and the management of credit and debit balances.
- 4.9 The overall control environment opinion for this audit review was **Satisfactory**. There were two AMBER issues identified as follows:

Lack of Formalised Debt Recovery Guidance (Amber)

There is currently no guidance in place for the recovery of debt and establishments are expected to apply their own procedures and self-manage debt recovery which has resulted in inconsistent practices across the establishments.

Where there is no guidance in place, there is a risk that accrued debt may not be recovered by the Council.

Management of Debt (Amber)

An aged analysis of debtors was undertaken which identified that there is a total debt balance currently of £65,328.28 for pupils and £977.66 for staff relating to school meals. This debt has built up since the system was introduced in 2018. For some cases, pupils have transitioned from primary into secondary school and received a new account on entering secondary school but the debt remains outstanding at the primary school.

From a sample of schools contacted, it was identified that there is no guidance available to staff who are required to deal with staff debt and establishments are expected to self-manage this process. In addition, reports are not produced for Heads of Establishments or Education Management which would identify staff debt that requires action.

Where there is no formal process in place and debt is not pursued in a timely manner, there is a risk that accrued debt may not be recovered by the Council.

- 4.10 There were 3 issues identified, two of which we consider to be individually significant and an action plan is in place to address all issues by 30 June 2023.

Corporate Procurement – Supplier Management

- 4.11 Specific Guidance is in place to ensure that supplier management of the Council's contracts for the procurement of goods and services is undertaken in accordance with the Council's Financial Regulations and Standing Orders.
- 4.12 The preferred Supplier Management method is to use Scorecards within the Public Contracts Scotland – Tender (PCS-T) system for measuring Key Performance Indicators. Where this method is not used, Contract Owners are expected to ensure effective and adequate arrangements are in place for Supplier Management throughout the term of a contract.

- 4.13** The objective of this audit is to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key risks in relation to Supplier Management.
- 4.14** The overall control environment opinion was **Satisfactory**. There was one AMBER issue identified as follows:

HSCP Formal Contract & Supplier Management (Amber)

Through discussions with the HSCP Heads of Service it was identified that other than general monitoring of the financial costs of contracts, there is currently no formal contract and supplier management practiced in line with Council Guidance.

Where formal contract and supplier management is not undertaken there is a risk that HSCP management are unable to demonstrate that high quality services are being delivered.

- 4.15** The audit identified 3 issues, 1 of which we consider to be individually significant and an action plan is in place to address all issues by 31 December 2023.
- 4.16** The fieldwork for the 2022/23 Annual Audit Plan is nearing completion and is on track to be completed by end of May. The status of the 2022/23 audit plan is attached at Appendix 1.
- 4.17** In relation to audit work for the Integration Joint Board, the agreed audit plan is being progressed with regular reporting to the Integration Joint Board Audit & Performance Committee.
- 4.18** In relation to the Valuation Joint Board, planning for the 2022/23 audit plan is complete and fieldwork is underway.
- 4.19** In relation to the Leisure Trust, planning for the 2022/23 audit plan is complete and fieldwork is underway.

4.20 Internal and External Audit Action Plans

In relation to audit action plans, these are monitored by Internal Audit on a monthly basis. There were 12 actions due for completion by the end of March, 2 of which have been reported as completed by management and action dates in relation to 10 actions have been missed. Revised dates have been set for 8 actions and require to be set for 2 actions. The status report at 31 March 2023 is provided at Appendix 2.

Ongoing Corporate Fraud Team Work

- 4.21** From 1 April to 31 March 2023, the Corporate Fraud team's day to day work has resulted in actual recoveries, charges and re-billings as detailed below, against an annual target of £250,000.

Description	Amount (£)
Council Tax Reduction	39,085
Council Tax Single Person Discount	20,699
National Fraud Initiative (Housing Benefit)	58,665

National Fraud Initiative (Council Tax/Council Tax Reduction)	39,543
National Fraud Initiative (Small Business Bonus Scheme)	0
Joint Working Housing Benefit/Council Tax Reduction	0
Non Department for Work and Pensions Housing Benefit	77,551
Non Department for Work and Pensions Council Tax Reduction	0
Department for Work and Pensions Housing Benefit Error	8,676
Covid 19 Business Grants	5,250
Scottish Welfare Fund Community Care Grant	6,095
Administrative Penalty	0
Total	£255,564

- 4.22** The Internal Audit Team and the Corporate Fraud Team continue to work together as appropriate in order to ensure a joined-up approach to fraud investigation and detection.

National Fraud Initiative

- 4.23** The National Fraud Initiative is a series of biennial exercises run by the Cabinet Office and Audit Scotland to identify or prevent fraud and error by matching electronic data held by public bodies. Participating bodies are required to investigate data discrepancies within a timescale and report back on any savings.
- 4.24** The 2022 biennial exercise is now underway and datasets have been submitted to the Cabinet Office. Matches were released in January and February 2023.

Benchmarking

- 4.25** In accordance with the Council's Strategic Improvement Framework, services should undertake benchmarking activity with the equivalent function in other Councils. Therefore, the Council's Internal Audit service has entered into a benchmarking group which involves seven other Councils, these being:
- Argyll and Bute;
 - Clackmannanshire;
 - East Dunbartonshire;
 - Falkirk;
 - West Lothian;
 - Inverclyde; and
 - Stirling.
- 4.26** Meetings will continue to take place during 2023 to review performance against agreed performance indicators and identify other areas for sharing of best practice.

5. People Implications

- 5.1** There are no people implications.

6. Financial and Procurement Implications

6.1 As a result of Corporate Fraud Team activity, actual recoveries, charges and re-billings of £255,564 from 1 April to 31 March 2023 have been identified against an annual target of £250,000.

6.2 There are no procurement implications arising from this report.

7. Risk Analysis

7.1 There is a risk that failure to deliver the Internal Audit Plan would result in an inability to provide a reasonable level of assurance over the Council's system of internal financial control to those charged with governance. The main basis for providing assurance is coverage of the planned risk-based audits. Every endeavour is made to ensure that no material slippage occurs in risk-based audits by concentrating resources on these audits.

8. Equalities Impact Assessment (EIA)

8.1 There are no direct equalities impacts arising from the report however where an agreed action results in a change in process this will be considered for equalities impact by the relevant service.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

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Laurence Slavin
Chief Officer - Resources
Date: 31 March 2023

Person to Contact: Andi Priestman, Shared Service Manager – Audit & Fraud
E-mail: andi.priestman@west-dunbarton.gov.uk

Appendices: 2022/23 Annual Audit Plan – Progress to 31 March 2023
(Appendix 1)
Status of Internal Audit Action Plans at 31 March 2023
(Appendix 2)

Background Papers: Audit Committee – 15 June 2022: Internal Audit Annual Plan 2022/23
Audit Committee – 21 March 2018: Counter Fraud and Corruption Strategy
Internal Audit Reports - Copies available on request

Wards Affected: All wards

2022-2023 Internal Audit Annual Audit Plans – Progress to 31 March 2023

2022-23 Plan Audit/Status	Not Started	Planning	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Date Reported to Audit Committee
Risk-Based Reviews							
Learning Disabilities Services – Financial Monitoring of Contracts	Deferred to 2023/24 Audit Plan. There is currently a redesign planned for LDS financial monitoring processes. Audit resource will be provided to the project and terms of reference will be agreed.						
Fleet Management		✓	✓	✓	✓		June 2023
Occupational Therapy Waiting Times		✓	✓	✓	✓		June 2023
Financial Assessment Process		✓	✓	✓	✓	✓	February 2023
Housing Repairs and Maintenance		✓					June 2023
Corporate Procurement – Supplier Management		✓	✓	✓	✓	✓	May 2023
Vehicle Maintenance		✓	✓				June 2023
Void Management		✓					June 2023
Housing Waiting Lists		✓	✓	✓	✓	✓	February 2023
Parent Pay		✓	✓	✓	✓	✓	May 2023
Off Payroll Working		✓	✓	✓	✓		June 2023
Corporate Purchase Cards		✓	✓	✓	✓	✓	February 2023
Limited Scope Financial System Reviews							
Non-Domestic Rates		✓	✓				June 2023
Creditors		✓	✓	✓	✓		June 2023
Compliance Reviews							
Health and Wellbeing Policy	Deferred to 2023/24 Audit Plan.						
Other Work							
Integration Joint Board – Internal Audit Service	The internal audit annual plan for 2022/23 is nearing completion. Progress updates will be provided to the HSCP Board Audit & Performance Committee.						
Valuation Joint Board – Internal Audit Service	The internal audit annual plan for 2022/23 is nearing completion.						
Leisure Trust – Internal Audit Service	The internal audit annual plan for 2022/23 is nearing completion.						
National Fraud Initiative	Matches for the 2022/23 Exercise have been received and investigations are underway.						
2021/2022 Audit Plan Completion	Four audits were finalised during 2022/23 –Debtors, Project Management Arrangements; Vehicle Tracking System and Overtime.						



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 31 MARCH 2023**

Summary: Section 1 Summary of Management Actions due for completion by 31/03/2023

There were 12 actions due for completion by 31 March 2023, 2 of which have been reported as completed by management and 10 actions have missed the deadline set by management. A revised date requires to be set for 2 actions.

Section 2 Summary of Current Management Actions Plans at 31/03/2023

At 31 March 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/03/2023

At 31 March 2023 there were 18 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 March 2023 there were 14 audit action points where the agreed deadline had been missed.

Section 5 Summary of Action Plan Points by Audit Year

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF ACTION PLANS DUE FOR COMPLETION BY 31.03.2023**

SECTION 1

Strategic Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Housing and Employability	1	1		
Supply, Distribution and Property	3	1	2	
Roads and Neighbourhood	6		6	
HSCP – Health and Community Care	2			2
Total	12	2	8	2

* These actions are included in the Analysis of Missed Deadlines – Section 4

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF CURRENT ACTION PLANS AT 31.03.2023**

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA


Housing and Employability	
Due for completion April 2023	2
Total Actions	2
Supply, Distribution and Property	
Due for completion April 2023	1
Due for completion December 2023	1
Total Actions	2
Roads and Neighbourhood	
Due for completion June 2023	6
Total Actions	6
HSCP - Health and Community Care	
Due for completion December 2023	1
Completion date to be advised	5
Total Actions	6
Education Learning and Attainment	
Due for completion June 2023	2
Total Actions	2
Total current actions:	18

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**



SECTION 3

Current Internal Audit Action Plans



P IHMS Stores and Stock Management (Report issued January 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/104	Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber) An inventory of sizes/ types/hands/styles of uPVC windows and doors will be developed for inactive orders. A plan will be put in place to install all units where feasible. Any unusable units will be dealt within in line with the Council's management of obsolete stock procedures.		31-Mar-2023	31-Dec-2023*	Building Services Manager	Chief Officer – Supply, Distribution and Property

P Employee Expenses (Report issued May 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/111	Lack of Co-ordination and Management of Pool Vehicles (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood. The CAS team will be responsible for maintaining pool vehicle records. A review is currently being carried out of procedures to make this process more efficient. Cost Savings Analysis will be carried out on an annual basis and reported as appropriate.		01-Oct-2022	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/113	Identification of High Levels of Claims by Teams & Individuals for Recommendation of Pool Car Use (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood. A list of high mileage claimants has been collated and the working group will assess the users in relation to allocation of pool cars and identify if additional vehicles are required.		01-Oct-2022	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood


Status Key

	On track
	Overdue – revised date required



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3



P Management of Capital Projects (Report Issued July 2022)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/135 c	Lack of Capital Project Post Implementation Reviews (Amber) Agree timeline for outstanding PPR's and commence in priority order.		31-Jan-2023	30-Apr-2023*	Corporate Asset Manager	Chief Officer – Supply, Distribution and Property

P Housing Waiting Lists (Report Issued January 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/152 b	Timely review and investigation of National Fraud Initiative Matches (Amber) Training will be organised for additional users on the system.		28-Feb-2023	30-Apr-2023*	Housing Operations Co-ordinator/ Housing Operations Team Leader	Chief Officer Housing and Employability
IAAP/152 c	Timely review and investigation of National Fraud Initiative Matches (Amber) Error report will be requested from IHMS.		30-Apr-2023	30-Apr-2023	Housing Operations Co-ordinator/ Housing Operations Team Leader	Chief Officer Housing and Employability





Status Key

	On track
	Overdue – revised date required



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3



P Vehicle Tracking System (Report Issued January 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/147	Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber) Users will be contacted and each service's identified administrator will be given access to review and confirm access rights are correct.		31-Mar-2023	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/148	Lack of tracking units in hired vehicles (Amber) Management will commence a review to assess practical application of tracking devices to Long term hires.		31-Mar-2023	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 a	Under Utilisation of Vehicle Tracking System (Amber) All Services operating vehicles with tracking units installed will be contacted and provided with updated Tracking System Procedures and training if required.		31-Mar-2023	30-Jun-2023*	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 b	Under Utilisation of Vehicle Tracking System (Amber) All Service managers that utilise Council owned or hired vehicles should ensure they are aware and are trained on the operational functionality of the Vehicle Tracking System.		31-Mar-2023	30-Jun-2023*	Service Managers	Chief Officers

P Financial Assessments Process H&CC (Report Issued January 2023)




Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/142 a	No Independent review of the Financial Assessment calculation (Amber) Review of financial assessment processes to ensure that Senior Social Workers are aware of their responsibilities and expectations in relation to checking FA calculations.		28-Feb-2023	To be advised*	Integrated Operations Manager	Head of Health and Community Care
IAAP/142 b	No Independent review of the Financial Assessment calculation (Amber) Review of systems currently available within care contracts to consider ability to replicate for non-residential charges within ACT/COPT.		28-Feb-2023	To be advised*	Integrated Operations Manager	Head of Health and Community Care

Status Key



	On track
	Overdue – revised date required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/142 c	No Independent review of the Financial Assessment calculation (Amber) The Head of Health and Community Care will consider meeting with other Heads of Services to discuss the feasibility, and financial and resourcing implications of setting up a centralised team to carry out Financial Assessment Process and calculations for the non-residential services teams.		31-Mar-2023	To be advised*	Head of Health and Community Care	Chief Officer HSCP
IAAP/143 a	Annual Review of Financial Assessment calculation (Amber) Management will carry out a review of financial assessment yearly review processes with senior social workers to consider how current systems can be improved to ensure consistent completion of the reviews within appropriate timescales.		28-Feb-2023	To be advised*	Integrated Operations Manager	Head of Health and Community Care
IAAP/143 b	Annual Review of Financial Assessment calculation (Amber) The annual review process will be monitored by Head of Service.		31-Mar-2023	To be advised*	Head of Health and Community Care	Chief Officer HSCP



Status Key

	On track
	Overdue – revised date required


**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.03.2023**

SECTION 3



P ParentPay (Report Issued February 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/155	Lack of formal debt recovery procedures (Amber) Guidance will be developed which will provide clear procedures and a standard approach, for all staff dealing with debt recovery in schools. The guidance will: <ul style="list-style-type: none"> Identify the level of debt for the commencement of debt recovery procedures within schools; Identify a de minimis level for passing to the Corporate Debt Team for recovery. 		30-Jun-2023	30-Jun-2023	Senior Education Officer Policy, Performance and Resource	Chief Officer Education, Learning and Attainment
IAAP/156	Management of debt within establishments (Amber) Currently debt management procedures are being finalised and these will be implemented once approved by the Education Committee. Heads of Establishments will instruct all staff who require to pay for meals through ParentPay that this must be done in a timely manner, and that debt will not be built up at any time. This will be managed and monitored by Heads of Establishments on a regular basis.		30-Jun-2023	30-Jun-2023	Senior Education Officer Policy, Performance and Resource	Chief Officer Education, Learning and Attainment

P Supplier Management (Report Issued March 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/158	HSCP Formal Contract and Supplier Management Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.		31-Dec-2023	31-Dec-2023	HSCP Head of Strategy and Transformation	Chief Officer HSCP Board

Status Key

	On track
	Overdue – revised date required

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
Employee Expenses (May 2022)	<p>Lack of Co-ordination and Management of Pool Vehicles (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood.</p> <p>The CAS team will be responsible for maintaining pool vehicle records. A review is currently being carried out of procedures to make this process more efficient.</p> <p>Cost Savings Analysis will be carried out on an annual basis and reported as appropriate.</p>	31-Oct-2023 31-Mar-2023	30-Jun-2023	<p>Fleet Management Service has now met with services who have pool car users.</p> <p>An update will be provided to the Pool Car Working Group Meeting on 22nd March.</p> <p>A high level cost savings analysis has been undertaken and a report will be presented to PMRG.</p>
Employee Expenses (May 2022)	<p>Identification of High Levels of Claims by Teams & Individuals for Recommendation of Pool Car Use (Amber) A working group has been established to review pool car procedures which is being chaired by the Chief Officer Shared Services Roads & Neighbourhood.</p> <p>A list of high mileage claimants has been collated and the working group will assess the users in relation to allocation of pool cars and identify if additional vehicles are required.</p>	31-Oct-2022 31-Mar-2023	30-Jun-2023	<p>Fleet Management Service has now met with services who have pool car users.</p> <p>An update will be provided to the Pool Car Working Group Meeting on 22nd March.</p> <p>A high level cost savings analysis has been undertaken and a report will be presented to PMRG.</p>
Financial Assessments Process H&CC (January 2023)	<p>No Independent review of the Financial Assessment calculation (Amber) Review of financial assessment processes to ensure that Senior Social Workers are aware of their responsibilities and expectations in relation to checking FA calculations.</p>	28-Feb-2023	To be advised	<p>The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023.</p> <p>Relevant action will then be taken.</p>
Financial Assessments Process H&CC (January 2023)	<p>No Independent review of the Financial Assessment calculation (Amber) Review of systems currently available within care contracts to consider ability to replicate for non-residential charges within ACT/COPT.</p>	28-Feb-2023	To be advised	<p>The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023.</p> <p>Relevant action will then be taken.</p>

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
Financial Assessments Process H&CC (January 2023)	Annual Review of Financial Assessment calculation (Amber) Management will carry out a review of financial assessment yearly review processes with senior social workers to consider how current systems can be improved to ensure consistent completion of the reviews within appropriate timescales.	28-Feb-2023	To be advised	Interim process in place to ensure annual review of financial assessments. To ensure consistency and application of an annual financial reviews the feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered.
Housing Waiting Lists (January 2023)	Timely review and investigation of National Fraud Initiative Matches (Amber) Training will be organised for additional users on the system.	28-Feb-2023	30-Apr-2023	The new users have been added to the NFI system and have been provided an overview of the system, however in-depth training proved difficult without a review due to be carried out. The next review is due to be received from NFI in April and we are therefore planning further training then.
Vehicle Tracking System (Report issued January 2023)	Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber) Users will be contacted and each service's identified administrator will be given access to review and confirm access rights are correct.	31-Mar-2023	30-Jun-2023	Service users will be contacted, a meeting to be held to agree levels of access, training requirements and agree designated service contacts.
Vehicle Tracking System (Report issued January 2023)	Lack of tracking units in hired vehicles (Amber) Management will commence a review to assess practical application of tracking devices to Long term hires.	31-Mar-2023	30-Jun-2023	To be included in discussions with hire companies, additional costs and benefits to be factored in.
Vehicle Tracking System (Report issued January 2023)	Under Utilisation of Vehicle Tracking System (Amber) All Services operating vehicles with tracking units installed will be contacted and provided with updated Tracking System Procedures and training if required.	31-Mar-2023	30-Jun-2023	Meetings are being held with transport and fleet to develop procedures and links to action IAAP/147.
Vehicle Tracking System (Report issued January 2023)	Under Utilisation of Vehicle Tracking System (Amber) All Service managers that utilise Council owned or hired vehicles should ensure they are aware and are trained on the operational functionality of the Vehicle Tracking System.	31-Mar-2023	30-Jun-2023	Links to above action.

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
Financial Assessments Process H&CC (January 2023)	<p>No Independent review of the Financial Assessment calculation (Amber)</p> <p>The Head of Health and Community Care will consider meeting with other Heads of Services to discuss the feasibility, and financial and resourcing implications of setting up a centralised team to carry out Financial Assessment Process and calculations for the non-residential services teams.</p>	31-Mar-2023	To be advised	<p>The feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023.</p> <p>Relevant action will then be taken.</p>
Financial Assessments Process H&CC (January 2023)	<p>Annual Review of Financial Assessment calculation (Amber)</p> <p>The annual review process will be monitored by Head of Service.</p>	31-Mar-2023	To be advised	<p>Interim process in place to ensure annual review of financial assessments. To ensure consistency and application of an annual financial reviews the feasibility of creating a new 'transactional team' to complete financial assessments/annual review across adult services is being considered. A report is going to SMT in April 2023. Relevant action will then be taken.</p>
Management of Capital Projects (July 2022)	<p>Lack of Capital Project Post Implementation Reviews (Amber)</p> <p>Agree timeline for outstanding PPR's and commence in priority order.</p>	31-Mar-2023	30-Apr-2023	<p>This action is being progressed but capacity issues within the team have delayed the completion of this action.</p>
IHMS Stocks and Stores Management (January 2023)	<p>Lack of Stock Control Process for Direct Purchases of UPVC Units (Rating reduced to Amber)</p> <p>An inventory of sizes/ types/hands/styles of uPVC windows and doors will be developed for inactive orders. A plan will be put in place to install all units where feasible. Any unusable units will be dealt within in line with the Council's management of obsolete stock procedures.</p>	31-Mar-2023	31-Dec-2023	<p>The units have now been moved to a secure storage location. Programme of installation is ongoing. Management have also been in touch with relevant contractor who have so far failed to uplift their mismeasures. A formal letter will be issued to contractors stating that the units will be disposed of by a certain date to allow them an opportunity to uplift these units.</p>

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
SUMMARY OF ACTIONS BY AUDIT YEAR**

SECTION 5

Status at 31 March 2023

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	25	22	0	1	2
2021/2022	51	44	0	3	4
2022/2023	38	16	0	14	8
Total	114	82	0	18	14

* Green actions are within the Council's risk appetite and are therefore not included in Audit Committee reports.

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Audit Committee: 3 May 2023**

Subject: 2023/24 Internal Audit Annual Strategy and Plan**1. Purpose**

- 1.1 The purpose of this report is to advise members of the planned programme of work for the Internal Audit Section for the year 2023/24.

2. Recommendations

- 2.1 It is recommended that the Committee approve the 2023/24 Audit Plan.

3. Background

- 3.1 The Public Sector Internal Audit Standards include the requirement for the Chief Internal Auditor to prepare a risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals.

4. Main Issues

- 4.1 The audit universe contains all areas that have been identified for review and an assessment has been undertaken of the risk relating to each area based on a number of criteria. Account has also been taken of the risks identified in the Council's risk registers and risks identified by external scrutiny bodies through local scrutiny arrangements.
- 4.2 It is intended that audit work will be focused on areas of greatest risk taking into account management's own view of risk and meetings have been held with Chief Officers as appropriate. Each area has been assessed against a broad range of risk criteria and a risk score has been generated based on probability factors such as current control environment, results of last audit and time since last audit.
- 4.3 The audit plan also includes the carry forward of the completion of fieldwork for some audits from 2022/23.
- 4.4 The Audit Plan also includes the activity of the Corporate Fraud Team and includes an allocation of days to provide the Internal Audit Service to the WD Integration Joint Board, the WD Leisure Trust and the Valuation Joint Board.
- 4.5 Internal Audit monitors delivery of the plan continuously during the year using a number of performance indicators. Progress is reported to members on a regular basis.

4.6 Outlined below are the current risk factors influencing our proposed audit coverage for 2023/24:

- Learning Disabilities Services provide a range of support services to adults with learning disabilities. A service review is being undertaken and Internal Audit will provide audit advice and support to the project to ensure risks are adequately and effectively managed.
- Local authorities across Scotland have a target to allocate 1% of annual budgets by participatory budgeting processes. In West Dunbartonshire local people already engage in a variety of different ways to influence and direct resources. Internal Audit will review the Council's approach to participatory budgeting to ensure arrangements in place to monitor and report on performance are adequate and effective.
- The Council operates an Attendance Management Policy which is designed to provide support for employees who are ill and to improve attendance levels across the council. Internal Audit will review the adequacy and effectiveness of the attendance management arrangements across the Council.
- Internal Audit will review the process to ensure commercial waste is being collected promptly and efficiently by the council and that all income from commercial waste collection and disposal is properly collected and accounted for.
- Internal Audit will review the adequacy and effectiveness of stock control processes in operation within Facilities Management Cleaning and Catering services
- As part of the annual audit planning process, corporate procurement is a key risk area that is reviewed each year. For 2023/24 Internal Audit will agree the risk areas with Corporate Procurement and carry out an audit to ensure compliance with relevant policies and procedures.
- The UK Government launched the UK Shared Prosperity Fund in April 2022 and West Dunbartonshire Council has been allocated funding over a 3 year period. An assurance framework is being developed for external reporting and Internal Audit will provide advice and support on the relevant governance, risk management and internal control procedures being developed in relation to the assurance framework.
- A project is being undertaken by Roads and Neighbourhood to review the routes used for waste collection. Internal Audit will provide advice and support to the project to ensure routes are optimised for future service delivery.

4.7 The draft 2023/24 Internal Audit Strategy and Plan is included at Appendix 1. There are no significant threats to the independence of the internal audit activity, such as inappropriate scope or resource limitations. The Plan contains contingency provision that will be utilised during the year in response to unforeseen work demands that may arise e.g. special investigations and provision of ad hoc advice. The plan also includes a balance of days required to complete audit work from the 2022/23 audit plan.

4.8 The risk scoring system is maintained on a real-time basis and is altered as circumstances change. Regular reviews of the risk scores allow Internal Audit to address the changing risk exposure of the organisation more effectively and ensure audit effort is focused on those areas identified as higher risk.

5. Personnel Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

7.1 The Plan has been constructed taking cognisance of the risks associated with major systems. Consultation with relevant Chief Officers has been carried out to ensure that risks associated with delivering the Council's objectives have been considered.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 This report relates to all five of the Council's Strategic Priorities.

Laurence Slavin
Chief Officer - Resources
Date: 31 March 2023

Person to contact	Andi Priestman, Shared Service Manager – Audit & Fraud Telephone: 01389-737436 Email: andi.priestman@west-dunbarton.gov.uk
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Appendix 1:	Draft 2023/24 Internal Audit Strategy and Plan
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Background Papers: None

Wards Affected: All wards

2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN**1. Introduction**

- 1.1 The Public Sector Internal Audit Standards (PSIAS) set out the requirement for the Shared Service Manager – Audit & Fraud to prepare a risk-based audit plan to determine the priorities of the internal audit activity, consistent with the organisation's goals.
- 1.2 The Shared Service Manager – Audit & Fraud must review and adjust the plan as necessary in response to changes in the organisation's business, risks, operations and priorities.
- 1.3 The audit plan must incorporate or be linked to a strategic or high-level statement of how the Internal Audit Service will be delivered and developed in accordance with the Internal Audit Charter and how it links to the organisational objectives and priorities.
- 1.4 The strategy shall be reviewed on an annual basis as part of the audit planning process.

2. Internal Audit Objectives

- 2.1 The definition of internal auditing is contained within the PSIAS as follows:

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”
- 2.2 The primary aim of the internal audit service is to provide assurance services which requires the Chief Internal Auditor to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control.
- 2.3 The internal audit service also provides advisory services, generally at the request of the organisation, with the aim of improving governance, risk management and control and contributing to the overall opinion.
- 2.4 The internal audit service supports the Chief Officer Resources in his role as West Dunbartonshire Council's (the Council) Section 95 Officer.

3. Risk Assessment and Audit Planning

- 3.1 The internal audit approach to annual audit planning is risk-based and all areas which may be subject to audit review are contained within an Audit Universe which is subject to formal review, at least annually.
- 3.2 The risk scoring system is maintained on a real-time basis and is altered as circumstances change. Regular reviews of the risk scores allow Internal Audit to address the changing risk exposure of the organisation more effectively and ensure audit effort is focused on those areas identified as higher risk.

2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN

- 3.3 The Audit Universe is risk assessed each year to determine the Annual Audit Plan and ensure that suitable audit time and resources are devoted to reviewing the more significant areas of risk. Each area within the Audit Universe is assessed for impact against a number of broad risk categories as follows:

Strategy	Risks associated with the setting and achievement of strategic objectives.
Economy	Risks associated with the economy in which the Council operates.
Reputation	Risks associated with threats to the Council's name and standing in the sector.
Customer	Risks associated with customer relationships.
Legal/Regulatory	Risks associated with the requirement to comply with a wide range of statute.
Financial	Risks associated with financial loss or inefficiency.
Technology	Risks associated with application systems, their integrity, security and development.
Management Information	Risks associated with the provision of information for decision-making purposes.
Human Resources	Risks associated with people, e.g. recruitment, succession, development, motivation and morale etc.
Operations	Risks associated with the business operating process.
Business Continuity/Resilience	Risks associated with disaster scenarios which would threaten the continuing operation of the Council.
Security	Risks associated with security over customer and the Council's assets.
Stakeholder	Risks associated with management of stakeholder expectations (e.g. Government or local communities)
Fraud	Risks associated with asset misappropriation, corruption and financial statement fraud.

- 3.4 Account has also been taken of the risks identified in the Council's Risk Registers and risks identified by external scrutiny bodies through local scrutiny arrangements.

- 3.5 There will be regular ongoing discussion with External Audit to ensure respective audit plans are reviewed as circumstances change in order to minimise duplication of effort and maximise audit coverage for the Council.

4 Service Delivery

- 4.1 The provision of the internal audit service is through a directly employed in-house team. The Shared Service Manager – Audit & Fraud is provided through a shared service arrangement with Inverclyde Council.
- 4.2 In relation to the total staff days allocated to the 2023/2024 plan, a resource allocation spreadsheet is completed for each member of staff which is split between annual leave, public holidays, training days, general administration and operational plan days.

2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN

The combined operational plan is 800 days which will be resourced as follows:

Team Member	Plan Days
Lead Auditor (0.5 FTE)	70
Auditor	50
Auditor (0.5 FTE)	90
Auditor (0.5 FTE)	90
Audit Assistant	108
Section Lead – Corporate Fraud	32
Corporate Fraud Officer	180
Corporate Fraud Officer	180
Total Plan Days	800

The Shared Service Manager – Audit & Fraud does not directly carry out the assignments included in the annual audit plan but provides the quality review and delivery oversight of the overall plan. As such, no direct time is included within the plan. The Section Lead – Corporate Fraud does not directly carry out NFI and other investigations but provides quality review and oversight of the work of the fraud officers and investigates any whistleblowing enquiries that may arise. As such, a small allocation of time is allocated to the plan. Where there are any resource issues which may impact on delivery of the plan, this will be reported to Audit Committee at the earliest opportunity.

- 4.3 Given the range and complexity of areas to be reviewed it is important that suitable, qualified, experienced and trained individuals are appointed to internal audit positions. The PSIAS requires that the Chief Internal Auditor must hold a professional qualification such as CMIIA (Chartered Internal Auditor), CCAB or equivalent and be suitably experienced. The internal auditor posts must also be CMIIA/CCAB or equivalent with previous audit experience.
- 4.4 Internal audit staff members identify training needs as part of an appraisal process and are encouraged to undertake appropriate training, including in-house courses and external seminars as relevant to support their development. All training undertaken is recorded in a personal training record for CPD purposes.
- 4.5 Internal audit staff members require to conform to the Code of Ethics of the professional body of which they are members and to the Code of Ethics included within the PSIAS. An annual declaration is undertaken by staff in relation to specific aspects of the Code.
- 4.6 Following each review, audit reports are issued in draft format to agree the accuracy of findings and agree risk mitigations. Copies of final audit reports are issued to the relevant Chief Officer and Service Manager responsible for implementing the agreed action plan. A copy of each final audit report is also provided to External Audit.
- 4.7 The overall opinion of each audit report feeds into the Internal Audit Annual Report and Assurance Statement which is presented to the Audit Committee and is used by the s95 Officer in the preparation of the Annual Governance Statement.

2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN

5 Proposed Audit Coverage 2023-2024

5.1 The proposed audit coverage is set out in the table below. This includes a range of risk based reviews, limited scope financial reviews and regularity audits.

5.2 The Plan contains a contingency provision that will be utilised during the year in response to unforeseen work demands that arise e.g. special investigations and provision of ad hoc advice.

Audit Area	Strategic Area	Risk Score	Staff Days
Risk-Based Reviews			
Corporate Complaints	Corporate	6344	30
Participatory Budgeting	Corporate	5124	30
Attendance Management	Corporate	4392	20
Commercial Waste	Roads and Neighbourhood	4209	25
FM Cleaning – Stock Control	CCF	4026	15
FM Catering – Stock Control	CCF	4026	15
Corporate Procurement	Corporate	4575	25
		Total	160
Limited Scope Financial System Reviews			
Debt Recovery	Resources	4600	20
		Total	20
Project Assurance Reviews			
Learning Disability Services Review	HSCP	7320	10
		Total	10
Regularity Audits			
Education Control Self-Assessment	Education	N/A	15
High Earners – Quarterly check	Corporate	N/A	12
HSCP – Imprest	HSCP	N/A	14
		Total	41
Advisory Reviews			
UK Shared Prosperity Fund	Corporate	6222	20
Roads – Route Optimisation	Roads and Neighbourhood	4392	10
Finance/HR Establishment Controls	Corporate	3660	10
		Total	40
Corporate Governance Reviews			
Annual Governance Statement (2022/23)	Corporate	-	5
		Total	5
Corporate Fraud Activity			
National Fraud Initiative	Corporate	-	100
Fraud Referrals including Joint Working	-	-	250
Whistleblowing and Other Investigations	-	-	22
Liaison with DWP	-	-	10
Fraud Awareness Training	Corporate	-	10
		Total	392
Other Work			
Audit follow up	Corporate	-	12
IJB – Internal Audit Service	-	-	20
VJB – Internal Audit Service	-	-	15
Leisure Trust – Internal Audit Service	-	-	15
Contingency	-	-	20
Completion of 2022-2023 Audit Plan	-	-	50
		Total	132
Total Staff Days for 2023/24			800

2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN

6 Quality and Performance

- 6.1 The PSIAS require each internal audit service to maintain an ongoing quality assurance and improvement programme based on an annual self-assessment against the Standards, supplemented at least every five years by a full independent external assessment.
- 6.2 In addition, the performance of Internal Audit continues to be measured against key service targets focussing on quality, efficiency and effectiveness. For 2023/2024 these have been set as follows:

Measure	Description	Target
1. Draft Report	Percentage of draft reports issued within 3 weeks of completion of fieldwork.	90%
2. Final Report	Percentage of final reports issued within 2 weeks of issue of draft report.	90%
3. Audit Plan Delivery	Percentage of audits completed v planned.	85%
4. Audit Budget	Percentage of audits completed within budgeted days.	80%
5. Audit Recommendations	Percentage of audit recommendations agreed.	90%
6. Action Plan Follow Up	Percentage of action plans followed up – Internal and External Audit.	100%
7. Customer Feedback	Percentage of respondents who rated the overall quality of internal audit as satisfactory or above.	100%
8. NFI recommended matches	Percentage of National Fraud Initiative high risk matches investigated within timescales.	100%
9. DWP liaison	Percentage of cases referred to/ actioned for DWP within DWP timescales.	100%
10. Staff compliance with CPD	Number of training hours undertaken to support CPD	80
11. Management engagement	Number of meetings with CMT and senior management as appropriate	1 per quarter

- 6.3 Actual performance against targets will be included in the 2023/24 Internal Audit Annual Assurance Report.

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer - Resources

Audit Committee: 3 May 2023

Subject: National Fraud Initiative 2022/23

1. Purpose

- 1.1 The purpose of this report is to update Members on the current position with regard to the National Fraud Initiative in Scotland 2022/2023 Exercise.

2. Recommendations

- 2.1 It is recommended that the Audit Committee notes the contents of this report and agrees that further updates are provided to Audit Committee as part of the Internal Audit Progress report outlining the Council's progress with the 2022-2023 exercise.

3. Background

- 3.1 The NFI in Scotland is now well established with this being the 9th biennial exercise since 2006/07. The NFI enables public bodies to take advantage of computer data matching techniques to detect fraud and error. The NFI remains the largest national fraud detection and prevention scheme that can provide data matches within and between public bodies. Its key features are that it:
- acts as a deterrent to potential fraudsters.
 - identifies errors and fraud thus enabling appropriate action to recover money and/or press criminal charges.
 - can provide assurances, similar to a regular health check, that systems are operating well and can also identify where improvements are required.
 - operates across boundaries between public bodies in different sectors and countries.
 - represents value for money in terms of the efficiencies deliverable through centralised data processing and identifying targeted high priority matches.
- 3.2 The NFI works by using data matching to compare a range of information held on bodies' systems to identify potential inconsistencies or circumstances that could indicate fraud or error which are called 'matches'. A match does not automatically mean that there is a fraud or error and investigations are required to enable the correct conclusion to be drawn for each match. Bodies investigate these and record on a secure web application appropriate outcomes based on their investigations.
- 3.3 Public bodies spend billions of pounds of taxpayers' money for the benefit of the Scottish population, providing services and financial assistance to all

citizens including those that need them the most. Systems underpinning public spending can be complex and errors can happen. Unfortunately, there are also some individuals who seek to exploit the systems and fraudulently obtain services and benefits to which they are not entitled.

3.4 Data sharing enables bodies to match data internally and externally. Technology provides an efficient way to connect discrete data sets and can therefore limit the gaps available for fraudsters to manipulate and can help identify those that have. It also supports bodies to identify and implement process and control improvements that should reduce future errors and the costs of correcting these errors.

3.5 Audit Scotland, working closely with public bodies, external auditors and the Cabinet Office, has completed another major data sharing and matching exercise. The National Fraud Initiative (NFI) exercises make a significant contribution to the security and transparency of public sector finances by confirming that services are provided to the correct people and by reducing fraud and error.

4. Main Issues

4.1 For 2022/23, a number of data matches were released during January and February 2023. West Dunbartonshire Council has received 5,087 matches which are set out in Appendix 1.

4.2 The 2022/23 NFI exercise will be monitored by Audit & Fraud as part of the 2023/24 Annual Audit Plan. Training and support will be provided to Services responsible for investigating the matches and an update on progress will be provided on a regular basis to Audit Committee.

5. Personnel Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

7.1 The NFI enables public bodies to take advantage of computer data matching techniques to detect fraud and error. This can lead to process risks being identified during the investigation of matches and internal controls being strengthened to reduce the risk of fraud and error recurring in the future and improve the Council's control environment.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 This report relates to all five of the Council's Strategic Priorities.

Laurence Slavin
Chief Officer - Resources
Date: 31 March 2023

Person to contact	Andi Priestman, Shared Service Manager – Audit & Fraud Telephone: 01389-737436 Email: andi.priestman@west-dunbarton.gov.uk
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Appendix 1:	NFI 2022/23 Exercise - Matches
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Background Papers:	None
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Wards Affected:	All wards
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National Fraud Initiative 2022/23

Total Matches Received at 31 March 2023

Area	Number of Matches Received	Number of Matches Processed	Outcome			Value of Fraud or Error
			No issue	Fraud	Error	
Housing Benefit to Student Loans	7					
Housing Benefit to Housing Benefit	2					
Housing Benefit to Housing Tenants	54					
Housing Benefit to Taxi Drivers	4					
Housing Benefit to DWP Deceased	23					
Payroll to Payroll	71					
Payroll to Pensions	10					
Housing Benefit to Waiting Lists	13					
Housing Tenants to Housing Tenants	396	3	3			
Housing Tenants to Housing Benefit Claimants	21					
Housing Tenants to DWP Deceased	182					
Blue Badge	241					
Waiting List to Housing Tenants	133	8	8			
Waiting List to Housing Benefit Claimants	65					
Waiting List to Waiting List	68					
Waiting List to DWP Deceased	20					
Council Tax Reduction Scheme to Payroll	101					
Council Tax Reduction Scheme to Pensions	154					
Council Tax Reduction Scheme to Council Tax Reduction Scheme	14					
Council Tax Reduction Scheme to Housing Tenants	114					
Council Tax Reduction Scheme to Taxi Drivers	15					
Housing Tenants to Council Tax Reduction Scheme	16					
Council Tax Reduction Scheme to Housing Benefit Claimants	22					
Council Tax Reduction Scheme to DWP Deceased	44					
Duplicate Creditors	3222					
Procurement - Payroll to Companies House	51					
Housing Tenants to State Benefits	24					
Total	5087	11	11	0	0	0

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Audit Committee: 3 May 2023**

Subject: Review of Internal Audit Charter**1. Purpose**

- 1.1** The purpose of this report is to advise Members that a review of the Internal Audit Charter has been undertaken and the Charter updated to more closely reflect the requirements of Standard 1000 of the Public Sector Internal Audit Standards (PSIAS).

2. Recommendations

- 2.1** It is recommended that Members approve the Internal Audit Charter.

3. Background

- 3.1** The PSIAS are based on the mandatory elements of the International Professional Practices Framework (IPPF) of the Global Institute of Internal Auditors (IIA) and are intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector. The Standards were revised on 1 April 2017 to reflect the latest changes in the IPPF.
- 3.2** Standard 1000 of the PSIAS sets out the requirement for an Internal Audit Charter which is a formal document that defines the Internal Audit activity's purpose, authority and responsibility and establishes the Internal Audit activity's position within the organisation. Final approval of the Internal Audit Charter resides with the Audit Committee.
- 3.3** The Internal Audit Charter requires to be subject to a formal review every 5 years.
- 4. Main Issues**
- 4.1** The Internal Audit Charter was last approved by the Audit Committee in June 2018. This report fulfils the requirement for a formal review of the Charter every 5 years.
- 4.2** Although there were no substantive changes required, the Internal Audit Charter has been updated to more closely reflect the requirements of Standard 1000 and the updated Internal Audit Charter is set out at Appendix 1.

4.3 In relation to the quality assurance and improvement programme, a self-assessment is undertaken on an annual basis by the Shared Service Manager – Audit & Fraud to ensure compliance with the Public Sector Internal Audit Standards.

4.4 In relation to the formal external assessment, West Dunbartonshire Council participates in a validated self-assessment peer review process through the Scottish Local Authorities Chief Internal Auditors Group. The peer review process was scheduled for West Dunbartonshire Council in 2022 however this has not yet taken place. There was a delay to the external assessment programme across all Scottish Local Authorities as a result of COVID. This has been escalated through the Chief Internal Auditors Group and revised dates are being scheduled for all external assessments which have been delayed.

5. People Implications

5.1 There are no personnel issues.

6. Financial and Procurement Implications

6.1 There are no financial implications.

7. Risk Analysis

7.1 The Charter clarifies the purpose of the Internal Audit function and details its principal roles and responsibilities. The document largely codifies existing practice and does not alter the existing role of Internal Audit or signify any change in how Internal Audit will discharge its role. Accordingly, there are no significant new developments or issues arising from the review of the Internal Audit Charter which require to be highlighted.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

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Laurence Slavin
Chief Officer - Resources
Date: 31 March 2023

Person to Contact: Andi Priestman, Shared Service Manager – Audit & Fraud
Email: andi.priestman@west-dunbarton.gov.uk

Appendices: Appendix 1 – Internal Audit Charter

Background Papers: Report to Audit and Performance Review Committee on 13 June 2018 (Internal Audit Charter Update)
Public Sector Internal Audit Standards

Wards Affected: All Wards

Internal Audit Charter

Purpose

The Public Internal Audit Standards (PSIAS) require that the Internal Audit Charter defines the terms 'board' and, 'senior management' in relation to the work of Internal Audit. For the purposes of Internal Audit work:

- *Board - refers to the Council's Audit Committee which has delegated responsibility for overseeing the work of Internal Audit*
- *Senior management - is defined as the Chief Executive and members of the Council's Corporate Management Team (CMT)*

The purpose of West Dunbartonshire Council's Internal Audit activity is to provide independent, objective assurance and advisory services designed to add value and improve the Council's operations. The mission of Internal Audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. The Internal Audit activity helps West Dunbartonshire Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.

Professional Standards

The Internal Audit team operates in accordance with the PSIAS and will additionally adhere to the Code of Ethics as contained within the PSIAS. The Chief Internal Auditor will report periodically to senior management and Audit Committee regarding the Internal Audit team's conformance to the Code of Ethics and the PSIAS.

Authority

The Shared Service Manager – Audit & Fraud reports functionally to the Council's Chief Officer – Resources (s95 Officer). The Shared Service Manager – Audit & Fraud has a right of access and freedom to report in her own name to all officers and members and particularly those charged with governance. This reporting structure protects the independence of the Shared Service Manager – Audit & Fraud and promotes an appropriate profile for the Internal Audit team throughout the organisation.

To establish, maintain and assure the Council's Internal Audit team has sufficient authority to fulfil its duties, the Audit Committee will:

- Approve the Internal Audit activity's charter.
- Approve the risk-based Internal Audit plan.
- Receive regular reports from the Shared Service Manager – Audit & Fraud on the Internal Audit team's performance relative to its plan and other matters.

The Shared Service Manager – Audit & Fraud or an authorised representative shall have authority to:

- Enter at all reasonable times any of the Council's premises or land.
- Have access to all records, documents and correspondence relating to the Council, wherever they are held.
- Require and receive such explanations as are necessary concerning any matter under examination.
- Require any employee of the Council to produce any of the Council's property, including property held by the Council as security or on the behalf of others, under that employee's control.

In carrying out their duties, Internal Auditors will have full and unrestricted access to all Council functions, records, property and personnel necessary for their work.

Independence and Objectivity

The Shared Service Manager – Audit & Fraud will ensure that the Internal Audit team remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing and report content.

The Internal Audit team will maintain an unbiased mental attitude that allows them to perform engagements objectively. Internal Audit will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgements.

The Internal Audit team will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records or engage in any other activity that may impair their judgement.

The CIA has additional responsibilities for counter fraud arrangements. The CIA will declare an interest for audit assignments in this area with the next most senior internal audit team member taking additional reporting responsibilities if a conflict arises. A further option, if required, is for the CIA of another local authority to provide oversight of an audit where there is a possible conflict of interest.

The Shared Service Manager – Audit & Fraud will confirm to the Audit Committee at least annually the organisational independence of the Internal Audit team.

Scope of Internal Audit Activities

The scope of the Internal Audit activity encompasses:

- Strategic development of the Internal Audit function to best meet the Council's needs.
- The continuous professional examination and evaluation of the overall adequacy and effectiveness of the Council's system of internal control ensuring risk inherent in the business is adequately identified, evaluated and managed and providing advice on control implementation.
- Agreeing with management improvements to the control environment where considered desirable or necessary and monitoring and reporting on the implementation of these remedial actions by management.
- Reviewing the reliability, integrity and timeliness of financial and operational information supplied to management and to the members, and the means used to identify, measure, classify and report such information.
- Reviewing the systems and controls established to ensure compliance with those policies, plans, procedures, laws and regulations which have specific impact on the Council.
- Reviewing the means used to safeguard assets and, as appropriate, the existence of such assets.
- Assisting the s95 Officer in the discharge of statutory responsibilities as "proper officer" for ensuring the proper administration of the Council's financial affairs.
- Managing the risk of fraud and corruption is the responsibility of the CMT. Management is also responsible for developing, implementing and maintaining systems of internal control to guard against fraud or irregularity and ensure probity in systems and operations. Internal Audit will assist management by reviewing the controls and procedures in place.
- Undertaking National Fraud Initiative and other investigations of suspected frauds and irregularities and contributing to the promotion of an anti-fraud culture within the Council.
- Supporting management in respect of disseminating control best practice and promoting risk awareness throughout the Council, including during key business change initiatives.
- Working closely with the external auditors to ensure the maximum benefit is achieved for the Council from their respective roles and that any duplication of effort is eliminated.

Internal Audit Plan

At least annually, the Shared Service Manager – Audit & Fraud will submit to senior management and the Audit Committee a risk-based Internal Audit plan for review and approval. The Internal Audit plan will consist of a work schedule as well as budget and resource requirements for the next financial year. The Shared Service Manager – Audit & Fraud will communicate the impact of any resource limitations and significant interim changes to senior management and the Audit Committee.

The Internal Audit plan will be developed based on a prioritisation of the audit universe using a risk-based methodology, including input from senior management and the Audit Committee. The Shared Service Manager – Audit & Fraud will review and adjust the plan as necessary in response to any changes in the Council's operations, risks, programmes, systems and controls. Any significant deviation from the approved Internal Audit plan will be communicated to senior management and the Audit Committee through periodic activity reports.

Reporting and Monitoring

A written report will be prepared and issued by the Shared Service Manager – Audit & Fraud or designated officer following the conclusion of each Internal Audit engagement and will be distributed as appropriate.

The Internal Audit Report will include management's agreed actions taken or to be taken in regard to specific findings identified together with a timetable for implementation. The Internal Audit team will be responsible for appropriate follow-up of agreed actions. Progress on action plan implementation will be communicated to senior management and the Audit Committee through periodic Internal Audit activity reports.

Quality Assurance

The Internal Audit activity will maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit activity.

The Chief Internal Auditor will communicate to senior management and the Audit Committee on the Internal Audit activity's quality assurance and improvement programme including results of ongoing internal assessments and external assessments conducted at least every 5 years.

31 March 2023

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer- Citizen, Culture & Facilities

Audit Committee: 3 May 2023

Subject: Scottish Public Services Ombudsman Complaints Report 2021-22

1. Purpose

- 1.1** The purpose of this report is to present the Scottish Public Services Ombudsman (SPSO) report on complaints handling by West Dunbartonshire Council for the year 1 April 2021 – 31 March 2022.

2. Recommendations

- 2.1** It is recommended that Committee:

- Notes the contents of the report and the ongoing commitment at a service and strategic level to monitor complaints and ensure compliance with Scottish Public Services Ombudsman (SPSO) timelines

3. Background

- 3.1** West Dunbartonshire Council adopted the SPSO complaint handling model operating in line with all other Local Authorities on 1 April 2013. Complaints continue to be managed centrally by the Customer Relations team for all Council services. Complaints regarding West Dunbartonshire Health and Social Care Partnership (HSCP) are managed independently by the partnership.

Statutory appeals and reviews, such as planning decision appeals, continue to be directed to the relevant decision making body, and are not processed through the SPSO office.

- 3.2** The Complaints Handling Process is well established and understood by both customers and staff. Centralised complaints handling ensures an open and transparent process. Complaints are valued because they provide an insight into services, and how the Council is performing. The feedback offers valuable information helping to inform service planning, improve how services are delivered and ensure customer's voices are heard and views considered. Customers who remain dissatisfied with the final outcome of their complaint are openly directed to the SPSO to have their case considered for review.
- 3.3** West Dunbartonshire Council acts as factor for the buildings where we retain an interest with tenanted properties. Anyone who remains dissatisfied with the outcome of their complaint may be also signposted to the First-tier Tribunal for Scotland (Housing and Property Chamber). The Tribunal is an

independent and impartial judicial body whose function is to review complaints from homeowners who consider their property factor has failed to perform its factoring duties or failed to comply with the Property Factors' Code of Conduct.

- 3.4** As a member of the Local Authority Complaints Handlers Network, the Council continues to fully engage in sharing of good practice, and developing consistent approaches to complaints handling and reporting. Network meetings are held regularly, with SPSO in attendance at each meeting.

4. Main Issues

- 4.1** The SPSO delivers an annual report to each Local Authority detailing the number of complaints reported to its office. **Appendix 1** provides a breakdown of enquiries handled by SPSO relating to West Dunbartonshire Council for 2021-22 together with comparison data for 2020-21. **Appendix 2** is a summary breakdown of complaints received by the Council in 2021-22. **Appendix 3** shows Social Work complaints handled by the HSCP for the same period.
- 4.2** In the year 2021-22, SPSO received 15 complaints regarding the Council, a decrease of 17 from 2020-21. The highest proportion of complaints made by West Dunbartonshire customers related to housing matters.
- 4.3** Of the 15 complaints to SPSO, 3 were deemed as premature, which is terminology used by the SPSO when the complainant has not exhausted the Council's complaints process. A further 2 were closed by SPSO as unable to proceed. SPSO considered 5 of the complaints demonstrated good complaint handling and further investigation was not needed. Of the complaints considered 2 were closed by SPSO as insufficient benefit would be achieved by investigation. A further 2 complaints were referred back to West Dunbartonshire Council.
- 4.4** An investigation was carried out on one complaint raised against West Dunbartonshire Council. Following investigation the complaint was deemed not upheld. This is positive and reflects on the high level of effective complaints handling within West Dunbartonshire Council.
- 4.5** As outlined in Appendix 2, the Council handled 891 complaints internally in 2021-22. Of these, 627 were closed within 2021-22. The difference in complaints handled and closed is due to complaints being received during the reporting period, but still being worked on. The remaining 264 were closed in 2022-23 and will be included in appropriate reporting periods. When registering a complaint, residents preferred method is by telephone which accounted for 37% of all complaints received. The online complaints form is the next preferred method accounting for 34%.
- 4.6** As noted above, the number of complaints received in 2021-22 was 891. This represents an increase of 12% when compared to complaints received in

2020-21. It is important to continue to encourage capturing expressions of dissatisfaction. Complaints data provides services with valuable information to inform service improvement and understand the expectations of Customers.

- 4.7 Of the 627 complaints closed, 64% were resolved within SPSO timescales, including with extension where applicable, representing a decrease of 5% from 2019-20. Customer Relations maintain a focus on right first time and is committed to ensuring the quality of responses remains high whilst seeking to improve response times again in 2022-23.
- 4.8 In line with this, the service continue to work to encourage a culture of welcoming complaints and ensuring services across the Council use the data provided to identify and progress improvement activity.

5. People Implications

- 5.1 There are no people implications arising from this report.

6. Financial and Procurement Implications

- 6.1 There are no financial implications arising from this report.

7. Risk Analysis

- 7.1 There is a reputational risk in not responding to complaints in defined time periods within the two stage process. Complaints data is closely monitored, including response times and quality of response from services. Customer Relations continue to work to support services to improve response timescales and maintain quality of complaints management.
- 7.2 There is a risk that services do not learn from the complaints received and do not adapt processes or policies to stop it happening again. To reduce this risk complaints data is reported quarterly to Performance & Monitoring Group. Complaints data is also shared with Chief Officers and included within service Delivery Plans to ensure visibility and to assist in informing service improvements.

8. Equalities Impact Assessment (EIA)

- 8.1 The two stage process has been equality impact assessed at a National level. Locally, all aspects have been considered and assistance to navigate the complaints process is available for all customers.

9. Consultation

- 9.1 Not applicable to this report.

10. Strategic Assessment

- 10.1** Effective complaints handling contributes to delivery of all four of the Council's strategic priorities.

Chief Officer: Amanda Graham

Date: 3 April 2023

Person to Contact: Stephen Daly
Citizen & Library Manager
Citizen, Culture and Facilities
Council Offices, 16 Church Street, Dumbarton
01389 737263

Appendices: Appendix 1 – SPSO Complaints Data
Appendix 2 - Summary of Council Complaints 2021-22
Appendix 3 - Summary of HSCP Complaints 2021-22

Background Papers: None

Wards Affected: All Wards

West Dunbartonshire Council complaints closed 2021-22

STAGE	OUTCOME GROUP	West Dunbartonshire Council
Advice	Member of the public test not met (s 5 (6))	0
	Premature	3
	Unable to proceed	2
	Total	5
Early Resolution	Cause and impact test not met (s 5 (3))	0
	Discretion – Insufficient benefit would be achieved by investigation	2
	Discretion – alternative action proposed	0
	Discretion – Alternative route used or available	0
	Discretion - Good complaint handling	5
	Discretion – referred back	2
	Discretion - Resolved - both parties satisfied with proposed outcome	0
	Member of the public test not met (s 5 (6))	0
	Organisation not in jurisdiction	0
	Premature	0
	Right of appeal to court/tribunal/Scottish ministers (s 7 (8))	0
	Subject matter not in jurisdiction	0
	Time limit (s 10)	0
	Unable to proceed	0
	Total	9
Investigation	Fully upheld	0
	Not upheld	1
	Outcome not achievable	0
	Resolved	0
	Some upheld	0
	Total	1
TOTAL COMPLAINTS		15

West Dunbartonshire Council complaints closed 2020-21

Stage	Outcome Group	West Dunbartonshire Council
Advice	Discretion – alternative action proposed	0
	Organisation not in jurisdiction	0
	Premature	10
	Subject matter not in jurisdiction	0
	Unable to proceed	4
	Total	14
Early Resolution	Cause and impact test not met (s 5 (3))	0
	Discretion – alternative route used or available	1
	Discretion – Insufficient benefit would be achieved by investigation	1
	Discretion – alternative action proposed	2
	Discretion - Good complaint handling	10
	Discretion – referred back	0
	Member of the public test not met (s 5 (6))	0
	Premature	1
	Right of appeal to court/tribunal/Scottish ministers (s 7 (8))	0
	Subject matter not in jurisdiction	0
	Time limit (s 10)	0
	Unable to proceed	1
	Total	16
Investigation	Fully upheld	0
	Not upheld	1
	Some upheld	1
	Total	2
Total Complaints		32

Year 2021-22	Complaints Received			Complaints Closed														Outcome					
Performance & Monitoring	Total Complaints Received	Complaints Received Stage 1	Complaints Received Stage 2	Total complaints closed	Closed at Stage 1	Closed within 5 Working Days	Extension Stage 1	Exceeded S1 deadline after extension ie +10days	Total working days to close Stage 1 complaints	Average working days to close S1	Closed at Stage 2	Closed within 20 working days	Extension Stage 2	Exceeded S2 deadline after extention ie +25	Total working days to close Stage 2 complaints	Average working days to close S2	Escalated from Stage 1 to 2	Upheld Stage 1	Not Upheld Stage 1	Upheld Stage 2	Not upheld Stage 2	Withdrawn	
People & Technology	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Regulatory	18	15	3	9	7	4	2	1	55	8	2	1	0	1	55	28	1	3	4	1	1	0	
Resources	84	73	11	57	49	26	14	9	408	8	8	5	1	2	112	61	5	26	23	3	5	0	
Communications, Culture, Communities & Facilities	31	30	1	25	24	19	4	1	100	4	1	1	0	0	20	20	0	11	13	0	1	0	
Education, Learning & Attainment	107	96	11	80	71	60	6	5	424	6	9	8	0	1	95	29	6	36	35	2	7	0	
Roads & Neighbourhood	216	205	11	161	153	114	20	19	877	6	8	1	2	5	223	74	4	96	57	5	3	0	
Housing & Employability	80	67	13	56	43	33	6	4	199	5	13	8	1	4	281	64	7	16	27	4	9	1	
Regeneration	249	227	22	189	162	86	30	46	2010	12	27	5	4	18	1145	150	7	115	47	20	7	0	
Totals	785	713	72	577	509	342	82	85	4073	8	68	29	8	31	1931	28	30	303	206	35	33	1	
Complaint Category			Upheld per category Stage 1		Upheld per category Stage 2		Performance																
							% of complaints closed within SPSO timescales										80%						
Below declared service standard		0	0		0		average working days to close Stage 1 complaints										8						
Citizen expectation not met - quality of service		517	194		27		average working days to close Stage 2 complaints										28						
Citizen expectation not met – timescales		122	66		7		% of Stage 1 complaints upheld										60%						
Council policy – charges		6	0		0		% of Stage 2 complaints upheld										51%						
Council policy – does not meet criteria		1	0		0																		
Council policy – level of service provision		8	0		0		Channel Received						Equalities										
Delay in service delivery		0	0		0		E-mail					272		Equality concern raised				0					
Employee behaviour		64	19		1		Online Complaints form					372											
Error in Service Delivery		56	21		0		Internal Complaints form					10											
Failure to deliver service		9	3		0		In Writing					10											
Service standards not declared		0	0		0		By telephone					121											
Contractor		2	0		0		Face to Face					0											
							Social Media					0											
Total		785	303		35		TOTAL					785											

WDHSCP – Social Work Complaints Data**Period: 1st April 2021 - 31st March 2022**

Social Work Services	Total
Children's Health, Care & Criminal Justice	31
Community Health and Care Services	18
Mental Health, Learning Disability & Addictions	11
Total	
Subject	
Communication	5
Failure to fulfil statutory responsibilities	3
Failure to provide service	2
Failure to Achieve Standards	8
Quality of Service	8
Data Breach	0
Bias or unfair discrimination	0
Employee Attitude	0
Other	3
Response	
Acknowledged within 3 days	60
Response within 28 days	6
Outcomes	
Upheld	0
Unsubstantiated	0
Partially Upheld	8
Not Upheld	9
Ongoing*	3

*Will be responded to in Quarter 1 2022/23