

Agenda

Audit Committee

Date: Wednesday, 15 September 2021

Time: 10:00

Venue: Zoom Video Conference

Contact: committee.admin@west-dunbarton.gov.uk

Dear Member

The Convener has directed that the powers contained in Section 43 of the Local Government in Scotland Act 2003 will be used and so Members will attend this meeting of the **Audit Committee** remotely. The business is shown on the attached agenda.

Yours faithfully

JOYCE WHITE

Chief Executive

Distribution:

Councillor John Mooney (Chair)
Councillor Jim Brown
Councillor Karen Conaghan
Councillor Daniel Lennie
Councillor Jonathan McColl
Councillor John Millar
Councillor Martin Rooney (Vice Chair)
Councillor Brian Walker
Mr C Johnstone
Mr C Todd

All other Councillors for information

Chief Executive
Chief Officers

Date of issue: 2 September 2021

AUDIT COMMITTEE

WEDNESDAY, 15 SEPTEMBER 2021

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 this agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING 5 - 9

Submit for approval as a correct record, the Minutes of Meeting of the Audit Committee held on 16 June 2021.

4 OPEN FORUM

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

5 STRATEGIC RISKS 2017-22 11 - 58

Submit report by the Chief Officer – People and Technology providing an update on the strategic risks for 2017-22.

6 INTERNAL AUDIT PLANS 2020/21 AND 2021/22 PROGRESS TO 18 AUGUST 2021 59 - 87

Submit report by the Chief Officer – Resources advising of progress at 18 August 2021 against the Internal Audit Plans for 2020/21 and 2021/22.

**7 PUBLIC INTEREST DISCLOSURES AND OTHER 89 - 94
INTERNAL AUDIT INVESTIGATIONS 1 JANUARY TO 18 AUGUST 2021**

Submit report 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 1 January to 18 August 2021.

8 NATIONAL FRAUD INITIATIVE EXERCISE 2020/21

95 - 103

Submit report by the Chief Officer – Resources providing an update on the current position with regard to the National Fraud Initiative in Scotland 2020/2021 Exercise.

AUDIT COMMITTEE

At a Meeting of the Audit Committee held by video conferencing on Wednesday, 16 June 2021 at 10.00 a.m.

Present: Councillors Jim Brown, Karen Conaghan, Jonathan McColl, John Mooney, Martin Rooney and Lay Member Mr Christopher Johnstone*.

Attending: Joyce White, Chief Executive; Jo Gibson, Head of Community Health & Care Services, West Dunbartonshire Health & Social Care Partnership (HSCP)*; Stephen West, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution & Property; Malcolm Bennie, Chief Officer – Citizen, Culture & Facilities; Andi Priestman, Shared Service Manager – Audit and Fraud; Gillian McNeilly, Finance Manager; Fiona Taylor, Senior Nurse; and Gabriella Gonda, Committee Officer.

Also Attending: Mr Christopher Gardner and Ms Zahrah Mahmood, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Daniel Lennie, John Millar, Brian Walker and Lay Member Mr Christopher Todd.

* Arrived later in the meeting

Councillor John Mooney 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 10 March 2021 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.

PRUDENTIAL INDICATORS 2020/21 TO 2030/31 AND TREASURY MANAGEMENT STRATEGY 2021/22 TO 2030/31

A report was submitted by the Chief Officer – Resources providing Members with the opportunity to further scrutinise the Prudential Indicators for 2020/21 to 2023/24 and the Treasury Management Strategy (including the Investment Strategy) for 2021/22 to 2023/24 and indicative indicators for the period 2030/31.

After discussion and having heard the Finance Manager in further explanation of the report and in answer to Members' questions, the Committee noted that Council:-

- (1) agreed the following Prudential Indicators and Limits discussed in Appendix 1 to the report and set out within Appendix 6 to the report for the period 2020/21 to 2023/24.
 - Capital Expenditure and Capital Financing Requirements (Tables A and B); and
 - Forecast and estimates of the ratio of financing costs to Net Revenue Stream (Table D).
- (2) approved the policy for loans fund advances discussed in Appendix 1 to the report in section 3;
- (3) approved the Treasury Management Strategy for 2021/22 to 2023/24 (including the Investment Strategy) contained within Appendices 2 to 6 to the report;
- (4) agreed the following Treasury Prudential Indicators and Limits discussed in Appendix 2 to the report and set out within Appendix 6 to the report for the period 2021/22 to 2023/24:
 - Operational Boundaries (Table F);
 - Authorised Limits (Table G);
 - Counterparty Limits (Table J); and
 - Treasury Management Limits on Activity (Table L);
- (5) noted the draft Prudential and Treasury Management Indicators for the period 2024/25 to 2030/31 discussed in Appendices 1 and 2 to the report and set out within Appendix 6 to the report;
- (6) approved the statement by the Section 95 Officer regarding the gross debt level in comparison to the Capital Financing Requirement (Appendix 2 to the report – Point 2.3);

Note: Lay Member Mr Christopher Johnstone left the meeting after this item.

INTERNAL AUDIT PLAN 2020/21 – PROGRESS TO 19 MAY 2021

A report was submitted by the Chief Officer – Resources advising Members of:-

- (a) progress at 19 May 2021 against the Audit Plan for 2020/21;
- (b) recently issued Internal Audit reports and action plans; and
- (c) the status of implementation progress relating to action plans from previously issued Internal Audit reports.

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 content of the report.

INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2021

A report was submitted by the Chief Officer – Resources advising of:-

- (a) the work undertaken by Internal Audit in respect of the Annual Audit Plan 2020/21; and
- (b) the contents of the Assurance Statement given to Members of West Dunbartonshire Council, the Chief Executive and the Section 95 Officer (Chief Officer – Resources) in support of the Annual Governance Statement, and outlining how audit assurances are obtained.

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 content of the report.

AUDIT SCOTLAND LETTER: WEST DUNBARTONSHIRE COUNCIL – INTERIM AUDIT TESTING 2020/21 – JUNE 2021

A report was submitted by the Chief Officer – Resources advising Members of the 2020/21 mid-year report which has been received regarding Key Internal Controls, from our external auditors – Audit Scotland – and providing information as to management actions implemented following receipt of this report.

After discussion and having heard Mr Christopher Gardner and Ms Zahrah Mahmood from Audit Scotland in further explanation of the report and in answer to Members' questions, the Committee agreed to note the report and the agreed management actions.

ANNUAL REPORT ON THE AUDIT COMMITTEE - 2020/21

A report was submitted by the Chief Officer – Resources providing an Annual Report on the Audit Committee for 2020/21.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report the Committee agreed:-

- (1) to review and endorse the Chair's Annual Report on the Audit Committee for 2020/21; and
- (2) that the report would be presented to a future meeting of the Council.

AUDIT SCOTLAND – COVID-19 GUIDE FOR AUDIT AND RISK COMMITTEES

A report was submitted by the Chief Officer – Resources providing an update on sub-group activity in relation to the Audit Scotland COVID-19 Guide for Audit and Risk Committees.

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 work of the sub-group in establishing the Council's position against the COVID-19 Guide for Audit and Risk Committees and that this report would be circulated to all Elected Members of the Council and to Lay Members.

CODE OF GOOD GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT 2020-21

A report was submitted by the Chief Officer – Resources advising on the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance and inviting Committee to consider the Annual Governance Statement that will be published in the Council's Abstract of Accounts.

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

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance together with the issues identified and improvement actions; and
- (2) to consider the detail of the Annual Governance Statement and approve the actions identified by management to improve the internal control environment.

ACCOUNTS COMMISSION REPORT: LOCAL GOVERNMENT IN SCOTLAND OVERVIEW 2021

A report was submitted by the Chief Officer – Resources providing information on a national audit report, for information and consideration, which has been received from the Accounts Commission.

After discussion and having heard the Chief Officer – Resources in further explanation of the report and in answer to Members' questions, the Committee agreed to note the content of the report and the report's key messages as detailed at para 4.1 to the report.

The meeting closed at 11.46 a.m.

DRAFT

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer – People & Technology****Audit Committee – 15th September 2021**

Subject: Strategic Risks 2017-22**1. Purpose****1.1** To provide an update on the strategic risks for 2017-22.**2. Recommendations****2.1** It is recommended that the Committee note:

- The strategic risks as detailed at Appendix 1; and
- Supplementary EU Assurance Plans as detailed in Appendices 2 and 3.

3. Background**3.1** The Council's strategic risk arrangements are now well-embedded. The appended risks were fully reviewed and added to in 2017 with re-assessment undertaken bi-annually before being reported to this committee. This report is submitted as agreed to the Corporate Services and Audit Committees on a bi-annual basis.**4. Main Issues**Strategic Risk**4.1** In line with the Council's Risk Management Framework, a re-assessment of the strategic risks has taken place as detailed within Appendix 1. Each risk is managed through internal controls, linked actions and associated milestones with the objective being to reduce or stabilise the level of risk through completion of linked actions over a period of time and / or ensure mitigation factors are adequate should the risks actually materialise.**4.2** Table 1 represents a risk dashboard that includes information on the original, current and target ratings for each strategic risk, as well as an assessment of the current risk status. Each strategic risk is identified and supported by more detailed information available on a "drill-down" basis in Appendix 1. Five Strategic Risks, associated actions and milestones are met, a further three are progressing as expected and likely to reach their assigned targets and SR011 and SR012 present particular challenges as set out at 4.7-4.12 but have progressed since last reported on. As previously reported, SR001 and

SR002 are significantly off target and unlikely to reach the intended risk outcome.

Table 1 Key Strategic Risk Information

| Strategic Risk | Original Risk 2017 *2020 for SR012 Pandemic | Current Risk 2021 | Target Risk 2022 | Risk Status Rationale |
|---|---|-------------------|------------------|-----------------------|
| SR 001 Financial Funding. | | | | |
| SR 002 School improvements. | | | | |
| SR 003 Council Assets. | | | | |
| SR 004 Information Technology. | | | | |
| SR 005 Partnerships. | | | | |
| SR 006 Citizens and Communities. | | | | |
| SR 007 Health and Safety of Employees and Others | | | | |
| SR 008 Cyber Attack. | | | | |

| | | | | |
|------------------------------------|--|--|--|--|
| SR 009 Early Years Agenda. | | | | |
| SR 010 Resourced Workforce. | | | | |
| SR 011 EU Exit | | | | |
| SR 012 Pandemic (COVID) | | | | |

Risk Methodology and Reporting

4.3 Each strategic risk is populated in Pentana in terms of the following template:

- Risk title and code;
- Description;
- Ownership;
- Potential effect;
- Measures of impact;
- Risk factors;
- Internal controls;
- Risk opportunity; and
- Linked actions.

4.4 Each risk has been scored using a “4 x 4” matrix for likelihood and impact in relation to:

- Current risk (with review dates set at pre-determined intervals); and
- Target risk (i.e. 31 March 2022 - the duration of the Strategic Plan).

The risk descriptors used in the “4 x 4” matrix are as follows:

Likelihood

| Score | Descriptor |
|-------|-------------|
| 1 | Unlikely |
| 2 | Likely |
| 3 | Very likely |
| 4 | Certain |

Impact

| <u>Score</u> | <u>Descriptor</u> |
|--------------|-------------------|
| 1 | Minor |
| 2 | Moderate |
| 3 | Significant |
| 4 | Critical |

- 4.5** For ownership, each strategic risk is “Managed By” a Chief Officer and “Assigned To” a Senior Officer. Strategic risks are also reported on a bi-annual basis to the Performance & Monitoring Review Group.

Service Risk

- 4.6** Following the methodology in 4.3 to 4.4 above, each service has service owned operational risk registers in Pentana; these will be updated through the 2021/2022 service planning process.

4.7 EU Exit SR011

As previously reported, the EU-UK Trade and Cooperation Agreement now defines this area. Local risks were identified as disruption of services, workforce, and congestion at sea and airports, concerns around the supply of medicines were anticipated. Britain and Brussels reached an agreement in late 2020 that avoided tariffs or quotas on goods. However, traders are still confronted with new paperwork and unpredictable delays. There is a continuing risk across the whole of the UK regarding the distribution of goods due to a shortage of HGV drivers. However, this is not strictly the result of EU Exit as COVID has played a part in the shortfall. The result being delays in deliveries of products including clothing and food. Officials at the Department of Transport are in discussion with the haulage industry to tackle the crisis. One suggestion is to offer a fast-track licensing process to encourage people to come forward to help ahead of the winter months. Several WDC projects are seeing a potential link between construction price inflation, rarity of materials and EU exit. Covid-19 is also a potential factor and there is anecdotal evidence from contractors that there is a bigger pull in the EU as a single market, for the materials that are there. This is having serious implications for affordability and it is current. These price increases are being closely tracked by WDC and other partners. Although, the direct impact to West Dunbartonshire cannot be measured at this time it is recognised that there will be an inclusive impact due to it being a UK wide issue.

- 4.8** This was initially assessed as high risk. This severity of this risk could be reviewed given there has been no local impact since the UK left the EU. There are still 11 actions associated with SR011, with multiple owners, and the associated EU Exit plans are appended as usual.

4.9 The Council's Resilience Groups continue to work with the Civil Contingencies Service (CCS) as the main driver to support and monitor impact. Key officers and the Civil Contingencies Officer actively review the EU Exit Assurance Action Plans.

4.10 Pandemic (COVID-19) SR012

The impact of COVID has resulted in the development of a significant number of procedures, assessments and mitigations to support the various UK and Scottish Government initiatives and ultimately reduce the risk of transmission in the workforce and local community.

4.11 As a result, the Council has experienced significant COVID related budget spend across all service areas. This is currently in the region of £14m.

4.12 In respect of the strategic risk and consequent operational risks, four key areas have been identified and are listed below. The response and recovery landscape remains fluid.

- **Workforce:**

The Council is faced with significant workforce demands in relation to absence, reduction, recruitment and wellbeing. Risk rating amended from red to amber since last reported.

- **Service Delivery:**

The Council is faced with significant delivery demands in relation to moving services online, disruption, reduction and quality. Risk rating amended from red to amber since last reported.

- **Protection:**

The Council is faced with significant demands for protection in relation to additional and constant changing legislation and guidelines, PPE requirements, supply chain, cost of PPE and ensuring workforce safety. Risk rating amended from red to green since last reported.

- **Public Uncertainty:**

The Council is faced with significant demands around public uncertainty and leads to additional burdens upon services, seeking information, advice and support. Risk rating amended from red to green since last reported.

The situation in relation to Strategic Risk SR012 Pandemic is improving and, in advance of the next report, the above sub-risks will be further reviewed.

5. People Implications

5.1 There are no people implications associated with this report, other than in relation to the mitigation of risks

6. Financial and Procurement Implications

6.1 There are no financial and/or procurement implications directly associated with this report however there are in relation to the expenditure linked to mitigation.

7. Risk Analysis

7.1 Failure to ensure robust risk management is likely to result in the Council being criticised by External Auditors for not having an integrated approach to embedding risk management within the authority with the result that a “no scrutiny required” status would not be achieved.

7.2 Progressing with a robust risk management approach will demonstrate that the Council is taking ownership of risk management and ensuring effective measures are in place. The ability to demonstrate risk ownership should benefit the Council in terms of:

- Understanding risk and its potential impact on the Council’s priorities and objectives;
- Reducing insurance premiums going forward by recognising that a mature approach to risk management will contribute to a reduction in the number and value of claims across a range of insurance classifications;
- Contributing towards incident prevention based upon post-incident investigation;
- Meeting statutory/regulatory requirements; and
- Ensuring better partnership working with external and internal partners.

8. Equalities Impact Assessment (EIA)

8.1 An equalities screening was undertaken that identified no impact on a particular protected group.

9. Consultation

9.1 The strategic risks have been discussed with the Chief Officers and senior management representatives on the Operational Resilience Group. The reports to committee are available to the Trades Union and consultation undertake as required.

10. Strategic Assessment

10.1 At its meeting on 25 October 2017, the Council agreed that its five main strategic priorities for 2017 - 2022 are as follows:

- A Strong local economy and improved employment opportunities;
- Supported individuals, families and carers living independently and with dignity;
- Meaningful community engagement with active empowered and informed citizens who feel safe and engaged;

- Open, accountable and accessible local government; and
- Efficient and effective frontline services that improve the everyday lives of resident

10.2 The strategic risks have been identified to complement the main strategic priorities.

Name: Victoria Rogers
Designation: Chief Officer People & Technology
Date: 11th August 2021

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Anna Murray, Risk & Health and Safety Graduate
 Email Anna.Murray@west-dunbarton.gov.uk

Appendices: Appendix 1: Detailed Strategic Risk List
 Appendix 2: WDC HSCP EU Exit Action Plan
 Appendix 3: WDC EU Exit Action Plan

Background Papers: Report to Council on 25 October 2017 - West
 Dunbartonshire Council Strategic Plan 2017-22
 Risk Management Framework
 EIA screening

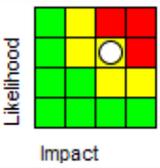
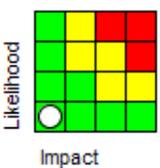
Strategic Risk Report

Generated on: 03 August 2021

| SR 001 | | | | |
|-----------------------------------|--|----------------------------|--|-------------------------|
| | SR 001 Significant financial funding reductions / limitations from Scottish Government | Current Risk Matrix | Current Rating | Last Review Date |
| Description | <p>It is expected that the Council will be faced with significant ongoing funding reductions/limited increases from the Scottish Government settlement. This is based on recent settlements and ongoing projected population change across Scotland. This coincides with a period where costs are expected to rise in relation to Social Care due to an aging population and capped powers to raise funds through Council Tax increases. The ongoing population decline of West Dunbartonshire versus the average population for the whole of Scotland leads directly to funding reductions with marginal impact on service delivery cost/need. Pay awards and other inflationary pressures are expected to continue to be higher than any settlement position.</p> <p>Covid-19 introduces a risk in relation to the potential net cost to the Council versus the ongoing funding support and/or financial flexibilities provided by the Scottish Government, though this is anticipated to be fully funded.</p> | | 12 | 23-Jul-2021 |
| Potential Effect | Shortfall in finances and therefore the Council is unable to provide all services as intended. | | 4 | 31-Mar-2022 |
| Measures of Impact | <ul style="list-style-type: none"> - Reduction in government grant - Demographic change (population decline/growth, aging population) - Cost reduction required including cutting level and/or quality of service provision - Increased Debt (collection of Council Tax, HRA rents, etc) | Latest Note | Currently the Council is receiving additional income short term due to covid. However, the level of risk going forward remains the same as previously assessed | |
| Risk Factors | <ul style="list-style-type: none"> - Level of government grant - Lack of time to plan for changes in the level of grant funding due to single year settlements and settlement information from Scottish Government - Welfare reform - General inflationary factors - Significant additional burdens - Capital receipts | | | |
| Internal Controls | <ul style="list-style-type: none"> - 10 year Financial Strategy subject to regular review - Monitor and maintain General Services and Housing Revenue Account prudential targets - Reporting and monitoring of Treasury Management Strategy - Budgetary control process - Regular budgetary control and savings monitoring reports provided to CMT and Council / committees - Rigorous debt collection processes - Annual Internal Audit Plan - Work of External Auditors (external control) - Annual Governance Statement - Procurement Improvement Plan | Managed By | Stephen West | |
| | | Assigned To | Gillian McNeilly | |
| Progress of Linked Actions | No linked actions applicable | | | |
| Risk | - Annual exercise to identify efficiencies | | | |

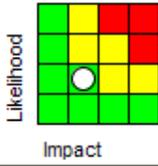
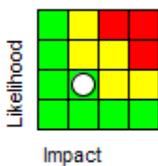
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| Opportunity | <ul style="list-style-type: none"> - Projects to implement new ways of working (e.g. commercialisation, asset management) - Enhance the reputation of the Council as an organisation which manages its finances soundly |
|--------------------|---|

SR 002

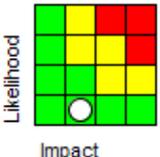
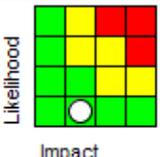
|  | SR 002 Failure to implement broad-ranging school improvement to raise attainment and achievement | Current Risk Matrix | Current Rating | Last Review Date |
|---|---|---|----------------|------------------|
| Description | <p>This risk concerns the delivery of excellence and equity for our young people to support them to attain and achieve at the highest level. In particular, it is aimed at bridging the attainment gap and breaking the cycle of disadvantage. This also includes the focus on intervention at early years to improve life chances at all points on the learning journey. A key driver is the Council's participation in the Scottish Attainment Challenge which will be delivered over 4-years from 2015. Year 3 commenced in April 2017 and will bring together the workstreams to deliver a self improving school system programme.</p> |  <p>Likelihood Impact</p> | 9 | 26-Jul-2021 |
| Potential Effect | <p>The national expectation for education would not be delivered. Improved outcomes for young people would not be attained and achieved. The Council would fail to meet the needs of individual learners. The Service would fail to bridge the attainment gap and break the cycle of disadvantage. The Council would fail in its legal duty for the education of young people within West Dunbartonshire. There would be reputational damage to the service and the wider Council. There would be a lack of income generation from external funding sources.</p> |  <p>Likelihood Impact</p> | 1 | 31-Mar-2022 |
| Measures of Impact | <p>Examination results - Her Majesty's Inspectors of Education inspection reports - validation reports - stakeholder feedback - local learning community attainment data - control group model - small test of change model - risk matrix model - bespoke model of intervention for young people and families at early stages to improve on attendance/lateness; social and emotional health; supports for mental health issues; parenting/behaviour management skills and early linguistic & cognitive development - pre/post intervention assessment - increased expectation of raising attainment being the responsibility of all - school to school collaboration with locally initiated bottom-up enquiry - higher level of Science Technology and Maths subject uptake in secondary schools - increased numbers of learners entering STEM related career pathways - standardised literacy and numeracy tests</p> <p>Evidence gathering is underway to provide robust evidence of attainment by end June.</p> <p>Direct comparison of latest years attainment data in 2015-19 should reflect different context of 2021</p> | Latest Note | | |
| Risk Factors | <p>Staff resources - adequate funding for projects - workforce development - effective leadership - accurate and timely data collection - accurate and timely reporting - effective communication with partners and external agencies - disrupted learning - staff absence - pupil absence - adapted model of delivery to ensure safety - limiting curriculum flexibility - learning style flexibility - impact of COVID on social and emotional wellbeing - risk to funding streams.</p> <p>Since March 2020 children have been at home working remotely for 7 months. There is increased risk of targets to narrow the attainment gap and increase attainment being affected. A contingency and recovery plan are in place. Therefore, this is not severe risk. However, it is predicted that there will be some impact due to extended periods of school closure.</p> <p>Need to ensure that assessment is not disproportionate and becomes a burden to pupils.</p> | | | |

| | | | | |
|-----------------------------------|--|---|---|------------------------------|
| Internal Controls | Raising Attainment Strategy Project management by Service Manager Raising Attainment Project Board (led by Chief Education Officer) Termly progress reports submitted as part of Educational Service committee reports Relevant Continuous Professional Development programme to support education staff Meetings between WDC and Education Scotland/Her Majesty's Inspectors of Education BGE Attainment and Performance Data School Improvement Literacy, Numeracy and HWB Steering Group National Improvement Framework (NIF) Education Recovery Plan | Managed By | Laura Mason | |
| | | Assigned To | Julie McGrogan | |
| Progress of Linked Actions | E/1920DP/02DEI Develop and Deliver Educational Improvement Across West Dunbartonshire |  |  | Andrew Brown; Julie McGrogan |
| Risk Opportunity | Improved attainment - improved attendance - reduced exclusions - reduced violent incidents - reduction requirement for targeted support over time - reduction requirement for specialist placements over time - improved learning & community engagement - children/pupils at risk identified earlier and more effectively - more empowered community providing self-sustaining peer support - increase in the percentage and range of positive destinations over time - increased access to digital learning resources | | | |

SR 003

|  | SR 003 Councils Assets | Current Risk Matrix | Current Rating | Last Review Date |
|---|--|---|--|-------------------------|
| Description | Risk: That the Council's assets and facilities are not fully fit for purpose with consequent adverse impact on our ability to deliver efficient and effective services. Assets included in this assessment are; the Council's property portfolio, housing stock, roads and lighting, fleet and open space |  | 4 | 02-Aug-2021 |
| Potential Effect | <ul style="list-style-type: none"> - Assets are not utilised in the most effective and efficient manner - Service cannot be properly delivered to the satisfaction of service users - Service users seek alternative service provision -Increase in reactive maintenance costs -Roads assets in poor conditions -Assets fail to meet relevant standards |  | 4 | 31-Mar-2022 |
| Measures of Impact | <ul style="list-style-type: none"> - Condition surveys - Suitability surveys - Road Condition SPI - Customer perceptions of service delivery - Investment levels in upkeep and improvement of asset base and facilities -Staff satisfaction -Operating costs and savings | Latest Note | The managers responsible for Council Assets have reviewed this risk in relation to current asset condition and the score at present should remain unchanged. Ongoing investment and control measures remain in place with appropriate asset management plans. Cautionary note that this risk may increase should there be a lack of maintenance and investment funds as this will have an impact on asset conditions and their suitability to meet the standards expected. | |
| Risk Factors | <ul style="list-style-type: none"> Adequacy of funding available to improve asset base - Adequacy of staff resources allocated to the area of asset management - Council buildings deemed to be unfit for existing purpose - Economic conditions may reduce level of potential capital receipts from surplus property sales -Over one third of the road network is in need of repair and the current long term capital funding only sustains a steady state condition of the road network - Increased public liability claims due to poor condition of roads | | | |

| | | | |
|-----------------------------------|---|--------------------|---|
| | network | | June 2021 Update, although budgets and asset management plans remain in place for management of Council Assets, it should be noted that COVID has impacted 20/21 year progress on programmes but not to the extent that would adversely affect the risk. Further COVID disruptions have inhibited full delivery of programmes that manage/invest in the assets and is anticipated to have carry over effect into 21/22 year however the ease of restrictions should see an increase in delivery of the asset management projects. |
| Internal Controls | <ul style="list-style-type: none"> - Corporate Asset Management Strategy (scheduled refresh in 2nd half of 2021/22 year) - Schools Estate Strategy - Capital Investment Team - Existence of Asset Management Group with meetings held on a regular basis - Property Asset Management Plan - HRA Capital Investment Programme (refreshed and delivered annually) - Capital plan - Roads and Lighting Asset Implementation Plan - Fleet Asset Implementation - Open Space Asset Implementation Plan - Detailed asset database that shows relevant information on a property by property basis - Sustainability Policy - Housing Improvement Board - Housing Improvement Plan - Housing Asset Management Strategy | Managed By | Angela Wilson |
| | | Assigned To | Craig Jardine; Michelle Lynn; Gail Macfarlane; Alan Young |
| Progress of Linked Actions | No linked actions applicable | | |
| Risk Opportunity | <ul style="list-style-type: none"> - Enhance reputation of Council by being able to improve Council Estate, assets and service delivery (e.g. new school buildings, operational building upgrades, office and depot rationalisation projects, housing investment programme to meet SHQS/ESSH, roads upgrade programme, vehicle replacement programme, greenspace upgrade projects) - Enhance employee "feel good" factor by providing modern office accommodation equipped with up to date IT facilities - Secure external funding for development of assets (e.g. EC, lottery, Historic and Environment Scotland) - Prioritised Building Upgrade Plan - The continued implementation of the energy efficient street lighting project will both improve the asset and reduce costs significantly through reduced maintenance, energy consumption and carbon output. - The effect of these energy efficiencies has demonstrated that significant savings and environmental benefit can be achieved through the utilisation of developing technology. | | |

| SR 004 Information Technology | | | | |
|---|--|---|--|--|
| | | Current Risk Matrix | Current Rating | Last Review Date |
|  | | | | |
| Description | Failure to keep pace with changing technology environment during periods of austerity and supplier rather than business led change |  | 2 | 27-Jul-2021 |
| Potential Effect | A lack of consistent, sufficiently robust planning in respect of ICT arrangements is likely to result in the Council being ill prepared to meet future demands in key service areas and lacking the capacity to respond effectively to changing need. |  | 2 | 31-Mar-2022 |
| Measures of Impact | <ul style="list-style-type: none"> - Degree of compliance with security controls to prevent data loss through poor o/s patching, cyber attack, firewall configurations etc - Extent of wireless connections in the Council network – all schools and refurbished Office accommodation complete - Number of ICT Help Desk calls resolved within half day - exceeding target of 35%. Target was increased. - Extent of functionality development in key Council systems (i.e. lack of development beyond base system leading to ineffective management information) – several channel shift projects delivered and more are in progress Workforce mgnt self service, increased volume of web and intranet traffic, streamlined financial and purchasing processes, document management. - Fit for purpose Council website, delivering information and services to a significant percentage of the Council's customers. - Provide efficient desktop services to meet changing workforce flexibility and property rationalisation requirements. Thin client deployment complete in corporate estate and started in Education. 5-year Device replacement programme in place. - Implementation of mobile and flexible working, enabling a downsizing of required office accommodation through enabling people to work more efficiently and to adopt a more flexible policy towards office accommodation and desk provision. Bridge St, Aurora, CTCO, Municipal, Church St complete. - Broadband speed in the Council area - WDC has 2nd highest broadband speeds in Scotland. Investigating funding options for fibre network. | Latest Note | | June 21. Council spend plans approved in March 21 demonstrate the Council's commitment to technology solutions and improvements. |
| Risk Factors | <ul style="list-style-type: none"> Insufficient resourcing of ICT developments so that benefits and opportunities identified are not realised - poor network security controls implemented. lack of intrusion detections alerts, failure to respond to audit / PSN test findings and recommendations, insufficient resources allocated to security tasks. Service redesigned and resources aligned to security tasks and improved monitoring processes and tools implemented. - Poor project and programme change management arrangements. - Poor quality of mobile communication provision. - Poor uptake on channel shift | | | |
| Internal Controls | <ul style="list-style-type: none"> - Capital programme established for technology refresh projects - Information & Communication Technology (ICT) Policy - Governance structures such as ICT Steering Board, Education ICT Steering Board, Digital Transformation Board in place to support integrated planning and decision making in relation to ICT - Use of both internal IT resources from across the Council and skilled specialist advisers in key areas | | | |
| | | Assigned To | James Gallacher; Patricia Kerr; Brian Miller | |

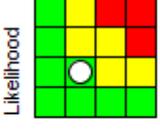
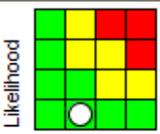
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|-----------------------------------|--|--|---------------------------------|-----------------------------------|
| | - Fit for purpose data centre (with remote back up site). New shared data centre went live in Dec 2014 and new WDC data centre live January 2018. WDC and EDC are taking a lead role on data centre sharing across Scotland | | | |
| Progress of Linked Actions | P&T/2022/ICT/01 Support the Councils transformation and improvement projects | | <input type="text" value="0%"/> | Patricia Kerr; Victoria Rogers |
| | P&T/2022/ICT/02 Deliver secure and compliant infrastructure to support Council wide services | | <input type="text" value="0%"/> | Patricia Kerr; Victoria Rogers |
| Risk Opportunity | <ul style="list-style-type: none"> -COVID-19 has increased the number of users and services working remotely. several manual processes amended and driving process reviews across the Council. - rapid deployment of conferencing technologies has helped drive demand and give visibility to importance and suitability of digital technologies and processes - annual network penetration tests - Annual PSN compliance audit - Annual External Audit on ICT Controls - Continued investment and Modernisation of ICT infrastructure and its focus on network security and resilience. - Provide 21st century state of the art technology for employees and service users - Rationalise IT systems - Use of innovative IT linked service delivery models to effect change - Provide Council employees with secure access to email and supporting systems at times and locations of choice Increased use of mobile devices eg tablet devices and mobile phones. - Provide self service style systems to employees and the local community | | | |

SR 005

| | SR 005 Partnerships | Current Risk Matrix | Current Rating | Last Review Date |
|---------------------------|--|---------------------------|--|--------------------|
| Description | The Council fails to engage adequately with partnership bodies | Likelihood Impact | 3 | 28-Jul-2021 |
| | | Target Risk Matrix | Target Rating | Target Date |
| Potential Effect | failure of partnership impacts on Councils obligations under Community Empowerment Act | Likelihood Impact | 3 | 31-Mar-2022 |
| Measures of Impact | partnership response to COVID19 Successful delivery of LOIP and supporting plans positive partnership inspections | Latest Note | Whilst Community Planning partnership is now being managed under a shared service agreement, the Community planning partnership is well established with strong partnership working arrangements in place reducing likelihood of this risk being realised. | |
| Risk Factors | <ul style="list-style-type: none"> -COVID19 response is agency specific and leads to gaps and missed opportunities - inability to deliver improved outcomes which require strong partnership activity - Council's reputation is adversely affected through a failed partnership arrangement | | | |
| Internal Controls | <ul style="list-style-type: none"> - Robust partnership arrangements through community planning partnership - Align the Council's strategic plan with the Local Outcome | Managed By | Amanda Graham | |
| | | Assigned To | Amanda | |

| | | |
|-----------------------------------|---|--------|
| | Improvement Plan (LOIP) - Ensure that partners have signed up to deliver on the outcomes and targets set in the LOIP - Develop data sharing protocols with partner agencies - Participate in reform agenda as it impacts on Council area | Graham |
| Progress of Linked Actions | No linked actions applicable | |
| Risk Opportunity | - Position West Dunbartonshire as a modernising Council | |

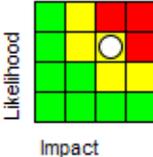
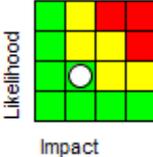
SR 006

|  | SR 006 citizens and communities | Current Risk Matrix | Current Rating | Last Review Date |
|---|--|--|--|------------------|
| Description | The risk is that the Council does not establish or maintain positive communications with local residents and the communities it represents |  Likelihood Impact | 4 | 02-Aug-2021 |
| Potential Effect | - Tensions develop with citizens and local community groups -reputational damage to council services -lack of trust in service provision |  Likelihood Impact | 2 | 31-Mar-2022 |
| Measures of Impact | - informed and engaged citizens participating in consultation activity - telephone survey monthly, quarterly and annual measures -increased social media engagement and reach | | | |
| Risk Factors | pace of change in response to COVID19 means services may not be communicating fully and effectively citizens may be suffering from information overwhelm and not engage in the high volume of updates being shared by services Services are having to change and update plans in response to new information - meaning it can be difficult to keep up with current position and ensure the message is shared Lack of appropriate staff development / skills may be lacking to support new model of service delivery inequity of engagement across the partnership on key local issues council seen as unresponsive to community if feedback from engagement not acted upon apathy within communities leads to little or no engagement some community groups feel their voices are not being heard | Latest Note | No change to assessment. Continue to ensure strong engagement through the engaging communities' framework. | |
| Internal Controls | - Ensure robust mechanisms for public feedback (Embedding the Strategic Engagement Framework) - Annual budget consultation events - Citizens Panel - Open Forum questions at Council meetings - continue to deliver 4 issues of housing news each year - delivery of effective communications and public information through social media - use of telephone survey | Managed By | Malcolm Bennie | |
| | | Assigned To | Amanda Graham | |
| Progress of Linked Actions | No linked actions applicable | | | |
| Risk Opportunity | citizens are more comfortable with the digital platform as a result of the enforced cessation of face to face services - this | | | |

presents an opportunity to modernise communication
Community Empowerment Act
participation requests
asset transfer

SR 007

|  | SR 007 Health and Safety of Employees and Others | | Current Risk Matrix | Current Rating | Last Review Date |
|---|--|--|---|---------------------------------|-------------------------|
| Description | Failure to meet the Council’s duty to protect the health, safety and welfare of its employees and other people who might be affected by its business, either in the provision of an effective health and safety management system or in ensuring adherence to that system as part of an embedded health and safety culture. | | | 4 | 29-Jul-2021 |
| Potential Effect | Risk of an employee, service user, pupil (young person) or member of the public being seriously / fatally injured by fault of the Council. There are various risks associated with the outcome: reputational risk regarding negative publicity; financial risk in terms of claims management compensation to the injured party; risk of prosecution by the HSE resulting in a fine or , , Strategic Leads/Directors / Chief Executive being subject to criminal charges. | | | 4 | 31-Mar-2022 |
| Measures of Impact | Time and cost associated with in-house/HSE investigation. Service delivery impact in terms of injury-related absence and potentially enforced cessation of work activities. Impact of legal proceedings, in terms of costs, potential reputational damage and, worst case, risk of criminal charges. | | Latest Note Target Risk was reviewed and given current pandemic no change. | | |
| Risk Factors | Resources, robust policies and practices, adequate H&S strategy. | | | | |
| Internal Controls | <ul style="list-style-type: none"> • Council has in place a robust H&S policy and strategy (and separate Fire Risk Management Strategy) that includes service specific health and safety plans, duties and responsibilities for Chief Officers, managers and employees. • Adequate H&S resources in place to fulfil statutory obligations in terms of the Health and Safety at Work etc. Act and the Management of Health and Safety at Work Regulations. • Embedded H&S culture that discusses H&S issues at a top level and cascades throughout the organisation through the health and safety committee system. • Monthly reports to PaMG on organisational safety performance. • Each link H&S Officer attends Chief Officer meeting to report on service safety performance • Chief Officers have H&S committees at Directorate and Corporate level. • Workplace inspection and audit programme. • Service risk profiling. • H&S training needs analysis for every employee group. • Toolbox talks take place at directorate level. • The Council has in place a Trade Union Health and Safety Partnership Agreement. • Council promotes health and safety training for TUs to diploma level. | | Managed By | Victoria Rogers | |
| | | | Assigned To | John Duffy; Alison McBride | |
| Progress of Linked Actions | P&T/2022/H&S/01 Embed an organisational health and safety culture though extending organisational use of Figtree and understanding of health & safety | |  | <input type="text" value="0%"/> | Alison McBride |
| Risk Opportunity | Demonstrate to committees, elected members, Trade Unions, employees, the community and other external partners of robust H&S culture. | | | | |

| SR 008 Threat of Cyber-attack | | | | |
|---|--|---|--|------------------|
|  | | Current Risk Matrix | Current Rating | Last Review Date |
| Description | Data, systems and/or infrastructure are impacted as result of security attacks which are increasing in number at a time when this threat is already placing demands on resources to deliver increased levels of security controls. |  | 9 | 27-Jul-2021 |
| Potential Effect | <ul style="list-style-type: none"> • Disruption of Services impacting service delivery to citizens • Loss of Data • Staff and Citizen data loss with the potential for misuse such as identity fraud • Mis-information being delivered to the public via WDC communication channels • Potential for significant fines currently under the Data Protection Act and from May 2018 under the provisions of the General Data Protection Regulations • Reputational damage • Redirection of resources to deal with the effects of an attack and away from BAU work |  | 4 | 31-Mar-2022 |
| Measures of Impact | <ul style="list-style-type: none"> • Recorded attempts from external sources to breach council cyber defences • Recorded cyber related incidents in the Cyber incident log • Quantity of breaches/incidents reported to the Information Commissioners Office • Fines levied for breaches | Latest Note July 2021. This risk remains significant as there have been several recent high profile public sector cyber attacks with high impact to the organisations. WDC experienced a small-scale attack fortunately affecting a single user but the need to ongoing user awareness and vigilance remains high. The risk of attacks happening out-with business hours continues to maintain the overall risk profile as significant and a review of WDCs requirement for preventative alert monitoring tools is underway at present. | | |
| Risk Factors | <ul style="list-style-type: none"> • Inappropriate Cyber defences at the perimeter of the council networks • Inappropriate delivery of security patches to desktop and server estates • Compliance with security standards such as PSN, PCI, Public Sector Action Plan on Cyber resilience for Scotland • Continually changing threat landscape • Maintaining relevant skill sets among staff group/cost of securing expert resources | | | |
| Internal Controls | <ul style="list-style-type: none"> • Implementation of internal Policies on Patching and hardware/software hardening and expanded during COVID to patch thin build devices remotely. • Annual PSN compliance audit including a comprehensive IT Health Check • Governance structure in place, ICT Steering Board consisting of senior management and relevant stakeholders meeting bi-monthly or as required in response to incidents/events • Programme of Internal and External ICT audits • PCI working group • Information Security/Data Protection forum • Multiple layers of Cyber defences Network Segration • Rolling programme of security awareness sessions • Interagency and cross Council working groups and sharing. • National Digital Office / Scottish Government Public Sector | Managed By | James Gallacher; Patricia Kerr; Brian Miller | |
| | | Assigned To | Iain Kerr | |

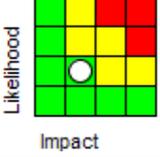
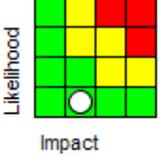
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|-----------------------------------|--|--|--|-----------------------------------|
| | Security programme and guidance | | | |
| Progress of Linked Actions | CS/IAAP/519 1. Underlying Technical Controls required to facilitate automatic failover to DR site still to be configured/tested | | | Patricia Kerr |
| | CS/IAAP/520 2. DR Plans for the main telephony delivery systems have yet to be implemented/tested | | | Patricia Kerr |
| | CS/IAAP/521 3. Systems without parallel DR arrangements are not fully tested | | | Patricia Kerr |
| | CS/IAAP/525 7. Lack of formal DR testing schedule at primary DR site | | | Patricia Kerr |
| | P&T/2022/ICT/01 Support the Councils transformation and improvement projects | | | Patricia Kerr; Victoria Rogers |
| | P&T/2022/ICT/02 Deliver secure and compliant infrastructure to support Council wide services | | | Patricia Kerr; Victoria Rogers |
| Risk Opportunity | <ul style="list-style-type: none"> • Increase Cyber resilience and awareness for staff, members and citizens • Contribute to Scottish Government Public Sector Action Plan on Cyber resilience for Scotland • Upskill staff to address current and emerging threats • Increased staff awareness across Council | | | |

SR 009

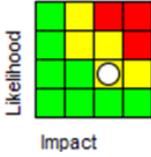
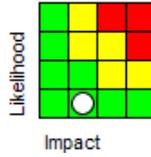
| | SR 009 Failure to deliver the Early Years Agenda | Current Risk Matrix | Current Rating | Last Review Date |
|---------------------------|--|----------------------------|-----------------------|--|
| Description | Timescales for delivery of 1140 hours has been revised by the SG due to the impact of COVID 19 on progress with delivery. The statutory delivery date for eligible 2 year olds and all 3 and 4 year olds has been revised to August 2021. There is no risk to West Dunbartonshire Council as the statutory entitlement was delivered by May 2021 for all eligible 2 year olds and entitlement for all 3 and 4 year olds. | | 3 | 26-Jul-2021 |
| Potential Effect | Reputational damage Failure to meet the Scottish Governments delivery plan to increase free ELC hours Children would not receive the best start in life Failure to meet our statutory duties Partner providers may be adversely affected | | 3 | 31-Mar-2022 |
| Measures of Impact | Care Inspectorate standards All ELC meet the National Standard Criteria Key project milestones Scottish Government requirements Parental expectations Key personnel positions | | | The building programme for expansion and recruitment has been completed. All eligible 2 year olds and 3 and 4 year olds children receiving 1140 hours by May 2021. |
| Risk Factors | Maintaining level of Scottish Government investment Availability of contractors within project timescales Recruitment of suitable staffing for centres Creation of flexible delivery model Staff engagement with the Early Years Strategy Quality of communication with parents and staff Successful transition to new delivery model Impact of closure due to COVID-19 will delay some projects | Latest Note | | Care Inspections resumed July 2021, ELC below good will be re-inspected. Flexible delivery model will be reviewed to ensure that it meets parent expectations. Quality of ELC and curriculum delivery of the |

| | | | | |
|-----------------------------------|--|---|---|----------------|
| | | | new model will be closely monitored and supported by the central early years team. | |
| Internal Controls | Reports to Education Services Committee Early Learning and Childcare Strategy 2016 - 20 Care Inspectorate Children and Young Peoples Act (S) 2014 Education Governance Board Revised implementation plan for recovery Revised DLO building programme of works for outstanding projects Early Years Implementation Board Financial reports - budget monitoring and review Inter departmental working Partnership SLA's Workforce Development Change Board updates Reports to Scottish Government Improvement Service | Managed By | Laura Mason | |
| | | Assigned To | Kathy Morrison | |
| Progress of Linked Actions | E/1920DP/11EYS Deliver the Early Years Strategy |  |  | Kathy Morrison |
| Risk Opportunity | Parents and children will receive a more flexible childcare service Greater opportunities to tackle the impacts of inequalities on the very young and vulnerable children Improvement in quality assessment and moderation and interactive play-based methodologies across the Early Level Accessible provision will play a vital role in reducing the poverty related attainment gap through high quality early learning and childcare Opportunities for professional learning to meet the standard required | | | |

SR 010

|  | SR 010 Ensure an appropriately resourced workforce. | Current Risk Matrix | Current Rating | Last Review Date |
|---|--|---|--|-------------------------|
| Description | Failure to ensure that there is an appropriately resourced workforce in place to meet future organisational needs, either in effectively executing the Council's 2017-22 Workforce Plan, or in ensuring that the Plan is adapted over time if and when earlier assumed circumstances change. |  Likelihood Impact | 4 | 29-Jul-2021 |
| Potential Effect | <ul style="list-style-type: none"> - Low staff morale - Inability to deliver services effectively - Reduced level of service - Lack of improvement or increase in staff absences - Council underachieves as an organisation - Employee conflict |  Likelihood Impact | 2 | 31-Mar-2022 |
| Measures of Impact | <ul style="list-style-type: none"> - Access to and participation of employees in learning and development activities - Absence rate and trends - Employee turnover - Grievance, discipline and other monitoring information - Employee survey results and associated actions - Reports from external scrutiny bodies and award bodies - Benchmarking with appropriate comparators | Latest Note | Workforce planning has developed well alongside service delivery planning. This has been supported by better use of data in this area to inform decision making via the use of the console. New ACAS guidance (issued July 17) Return to Work and Hybrid Working reinforces the work WDC have undertaken to date, particularly around the | |
| Risk Factors | <ul style="list-style-type: none"> - Lack of appropriate development / shortage of skills may pose a risk to new models of service delivery - Lack of capability to deliver - Workforce unable to adapt to change | | | |

| | | | | |
|-----------------------------------|--|---|--|----------------|
| | | | <p>workstyle exercise, employee consultation, remote working guidance, planned/ phased return and variations to contracts which all see WDC well placed in supporting the workforce.</p> <p>Despite a robust package of wellbeing resources being available, absence levels are starting to rise, with stress and MSK absences prevalent. WDC continue to provide additional access to counselling and face to face physio appointments about to restart.</p> <p>Leadership development opportunities for the senior manager network have been offered and due to start August whilst work to support employees digitally excluded continues.</p> <p>WDC Fit for Future programme continues to support services.</p> | |
| Internal Controls | <ul style="list-style-type: none"> - HR processes designed to meet service delivery needs - Develop new structures to reflect strategic priorities and aligned to Future Operation Model (FOM) - Align workforce plan to the Council's strategic planning processes (i.e. have the right people available at the right time with the right skills to fulfil properly all of the Council's strategic priorities) - Periodic review of pay arrangements in accordance with EHRC guidance (currently every 3 years) - Incorporation of succession planning into workforce planning framework - Identify training programmes to reskill staff as identified by training needs analysis - Effective use of SWITCH to support alternative careers - Flexible HR policies, in particular recruitment & selection, learning & development (including elearning), continuous improvement / development flexible working, attendance management, employee wellbeing related polices - Effective use of Occupational Health Service - Robust Be the Best Conversations process - Effective leadership and management behaviours and practice | Managed By | Victoria Rogers | |
| | | Assigned To | Alison McBride | |
| Progress of Linked Actions | P&T/1920/SHR/02 Review and relaunch the Council's Employee Wellbeing Strategy. |  | <div style="border: 1px solid black; width: 50px; height: 15px; background-color: #4f81bd; color: white; text-align: center; padding: 2px;">100%</div> | Alison McBride |
| | P&T/1920/SHR/04 Continue to embed the Council's Strategic Workforce Planning Framework with a particular focus on the impact of digital skills |  | <div style="border: 1px solid black; width: 50px; height: 15px; background-color: #4f81bd; color: white; text-align: center; padding: 2px;">100%</div> | Alison McBride |
| Risk Opportunity | <ul style="list-style-type: none"> - Identity previously unknown skills and talents in the workforce - Realise the potential of staff | | | |

| SR 011 EU Exit | | | | |
|---|--|---|---|------------------|
|  | SR 011 EU Exit | Current Risk Matrix | Current Rating | Last Review Date |
| Description | The Council has continued to proactively prepare for EU Exit, working alongside key partners and officers. Overtime, there may be service disruption, finance pressure, economic impacts. Since the UK left the EU, there has been no significant or noted impact of EU Exit in West Dunbartonshire. Ongoing lockdowns and restrictions have eased however no issues/concerns have been flagged. |  | 6 | 03-Aug-2021 |
| | | Target Risk Matrix | | |
| Potential Effect | <p>West Dunbartonshire Council has reviewed the risks on a regular basis taking particular attention of any local risks ensuring mitigating actions were put in place to minimise any local impact. Local impacts are yet to be realised however they are still being monitored through the EU Exit Assurance Action Plans (Council & HSCP). These continue to be live documents which are regularly reported to Audit Committee and Corporate Services Committee.</p> <p>For further information on the potential effect please refer to WD HSCP EU Exit Assurance Plan & WDC EU Exit Action Plan.</p> |  | 2 | 31-Mar-2022 |
| Measures of Impact | The measure of impact is detailed in both EU Exit Assurance Plans | Latest Note | The current rating of EU Exit has been downgraded to a 6 on the current risk matrix. A true reflection of the implications has yet to be realised due to the impact of Covid-19. Therefore, the EU Exit risk rating may increase as we gain a more developed understanding of the impact. At a local level the impact of EU Exit has not been fully realised. | |
| Risk Factors | Financial Workforce Goods, services & supply chains Community Regulation Insurance Education Global Pandemic | | | |
| Internal Controls | All internal controls are managed through both EU Exit Assurance Action Plans. In addition, the Council's Resilience Groups continue to work with the Civil Contingencies Service (CCS) to act as the main driver to support and monitor the new Trade and Cooperation agreement. The Civil Contingencies Officer participates in EU Exit calls hosted by COSLA and working with other LAs to address any issues and raise concerns to Scottish Government. However, COSLA have reduced the frequency of their meetings. The Civil Contingencies Officer crossed referred both plans with the updated UK Planning Assumptions of reasonable worst-case scenarios and is a live document allowing officers to update their respective fields if and when required. | Managed By | Victoria Rogers | |
| | | Assigned To | Operational Resilience Group | |
| Progress of Linked Actions | SR011-1 Finance |  | <input type="text" value="100%"/> | |
| | SR011-10 Workforce Planning |  | <input type="text" value="100%"/> | |
| | SR011-2 Regeneration |  | <input type="text" value="100%"/> | |
| | SR011-3 Procurement |  | <input type="text" value="100%"/> | |
| | SR011-4 Legal & Evironmental Health |  | <input type="text" value="100%"/> | |
| | SR011-5 P&T impact of EU nationals employed by WDC |  | <input type="text" value="100%"/> | |

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|-------------------------|------------------------|--|--|--|
| | SR011-6 Insurance | | | |
| | SR011-7 Communications | | | |
| | SR011-8 Resilience | | | |
| | SR011-9 Education | | | |
| Risk Opportunity | | | | |

SR 012

| | | | | | |
|---------------------------|---|--|----------------------------|--|-------------------------|
| | SR 012 Pandemic (COVID) | | Current Risk Matrix | Current Rating | Last Review Date |
| Description | <p>The Council is faced with significant ongoing demands with disruption to service delivery, increasing PPE and workforce pressures as a result of Covid 19 and subsequent local and national outbreaks.</p> <p>This involves both responding to the crisis and from services returning to a new normality based on Response, Recovery and Renew guidance produced by Scottish and National Government.</p> <p>NB. Financial risk is also reflected in SR001</p> | | | 6 | 03-Aug-2021 |
| | Potential Effect | <p>Reduced service delivery, disruption to service provision, demand for increased workforce in many areas, increased financial pressures and difficulty in responding effectively to demands from employees, Trade Unions and the wider public.</p> | | | 2 |
| Measures of Impact | <p>Reduction in government funding Reduction in revenue and income Service reductions or closures/reducing quality/limiting quantity Reduction in WDC/WDLT workforce Increased debt owed to the Council Reputational damage to WDLT and Council due to reduced delivery/quality of services</p> | | Latest Note | <p>Scoring of SR012 Covid 19 has been marked at 6. The likelihood has reduced due to the success of the vaccination programme however there is still some concern around new variants. (However WDC citizens have taken the vaccine in high numbers which is encouraging. Self-isolation numbers have remained fairly low in the WDC workforce so disruption restricted to certain areas. A further COVID booster programme is planned to start in Autumn.</p> | |
| Risk Factors | <p>Level of government funding for COVID 19 Second wave of COVID-19 Local outbreaks, noncompliance resulting in further restrictions or local lockdown Workforce reduction/absence/recruitment difficulties/wellbeing impacted/additional PPE requirements/difficulty with supply chain/increased costs Concerns from Elected Members/employees/Trade Unions about provision/ safety of service/facilities Additional hardware/software to cope with prolonged remote working Significant additional burden in Capital receipts</p> | | | | |
| Internal Controls | <p>10 year Financial Strategy as referred within SR001 Powers delegated to council officers to speed up critical decision making during pandemic Business continuity plans – organisational and service specific SRG/SRRG established as a key decision-making body guided by strategic council aims. Decisions noted and</p> | | Managed By | Victoria Rogers | |
| | | | Assigned To | John Duffy; Alison McBride | |

| | <p>reported periodically to full Council. Regular sharing of information and guidance to officers and managers in relation to COVID-19 via exception reporting and situation (SITREP) reporting to ORG/SRG ORG established as an operational delivery body to ensure consistent messages and SRG decisions implemented, governance and compliance managed via SRRG. Dedicated Intranet page established; acting as a vehicle for sharing current information and best practice. WDC officers/councillors are actively participating in national forums to update SG as to WDC's position and stay updated on national advice Regular Workforce updates issued to ensure clarity of message and provide clear advice WDC/WDLT management to undertake reviews to find efficiencies to reduce costs and improve sustainability opportunities for savings and greater sustainability. Additional forums for collective consultation and information sharing established with trade unions.</p> | | | |
|-----------------------|---|---|--|-----------------------------------|
| Sub-Risks Description | Sub-Risks Measures of Impact/Internal Controls | Sub-Risks Traffic Light Icon | | Sub-Risks Managed By |
| Workforce | <p>The Council is faced with significant workforce demands in relation to absence, reduction, recruitment and wellbeing. Employees absence as a result of self-isolation, infection or caring requirements. Workforce reductions - due to insufficient funding, employees leaving due to caring requirements and anxiety. Recruitment issues caused by insufficient funding, demand in certain areas and skills. Wellbeing with employees working for an extended period at home, mental health, DSE and ongoing supports.</p> <p>Business Continuity Plans reflect employees' absences of up to 30% in determining how critical services will be delivered such diverting non critical roles to support key roles. Volunteer process in place to allow managers to apply for support and have volunteers identified and matched. To reduce the loss of key worker the council have promoted flexible working arrangements, providing childcare facilities and access to health supports. National and Government schemes accessed such as DWP Kickstart to supplement and support the local vaccination centres.</p> <p>West Dunbartonshire has been very receptive to the vaccine programme with high uptake across most age cohorts. This means the majority of West Dunbartonshire constituents have been vaccinated which helps build immunity, reduced the risk of developing coronavirus and makes symptoms milder.</p> <p>Wellbeing strategy in place with a focus on Mental Health supports, OH provider has delivered bespoke supports and i-learn has been expanded to support additional needs of the workforce. Significant internal demand on OH supports increasing costs substantially – little evidence of use of national supports for social care workers.</p> <p>New ACAS guidance (issued July 17) Return to Work and Hybrid Working reinforces the value and innovative approaches undertaken to date, particularly around the workstyle exercise, employee consultation, remote working guidance, planned/ phased return and variations to contracts which mean we are well placed for these changes.</p> |  | | All relevant managers/ORG members |
| Service Delivery | <p>The Council is faced with significant delivery demands in relation to moving services online, disruption, reduction and quality. Services are disrupted as a result of employee's absence, increased demand or lack of equipment/supplies. Reduction & quality are impacted due to insufficient funding leading to reduced numbers of employees and impacting on quality-of-service delivery. The Council have moved where possible to meet the needs of citizens</p> |  | | All relevant managers/ORG members |

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| | <p>via a more digital delivery method. Transformation projects will be reviewed in light of the developments made in this area.</p> <p>Business Continuity Plans identify critical activities and the minimum resources required to deliver critical activities – these were updated within the last 12 months.</p> <p>Employees are being supported at home with the correct equipment (DSE), ensuring employees take time off, receive regular breaks and other supports such as BTB conversations.</p> | | | |
| Protection | <p>The Council is faced with significant demands for protection in relation to additional and constant changing legislation and guidelines, PPE requirements, supply chain, cost of PPE and ensuring workforce safety.</p> <p>WDC officers are actively participating in national forums to stay updated on national advice and ensure this is cascaded council wide. Officers from across the organisation review the SG COVID website daily to capture any changes.</p> <p>PPE demands continue and supply chain issues could impact upon our ability to purchase key equipment or resources, or affect any areas where we are reliant on a contractor. Business Continuity Plans consider supplier dependencies, including potential alternative suppliers.</p> <p>WDC have an established Risk assessment process to ensure safe practices for work.</p> |  | | All relevant managers/O RG members |
| Public uncertainty | <p>The Council is faced with significant demands around public uncertainty and leads to additional burdens upon services, seeking information, advice and support.</p> <p>Council continue to work with key stakeholders and citizens to ensure clarity of information as services recommence, ensuring this is shared with members of the public via social media/Council website, alongside FAQs being made available where necessary.</p> <p>Information on updated Government advice is distributed through these channels regularly, and as soon as possible after Govt announcements, Requests made via the contact centre to reduce burden on services.</p> <p>Both symptomatic and asymptomatic testing has been undertaken across WDC. Messaging has been clear and a drive to ensure services review their digital presence is underway.</p> |  | | All relevant managers/O RG members |
| Risk Opportunity | <p>Enhance reputation of Council by being able to provide confidence clear guidance and supports</p> <p>Continue to build on digital service delivery via Digital Board plans.</p> <p>Continue with estate, assets and service delivery</p> <p>Enhance employees "feeling valued" by providing good conditions, wellbeing opportunities and supports</p> <p>Secure external funding for assisting in the delivery of council aims</p> | | | |

| Risk Status | |
|---|-----------|
|  | Alert |
|  | High Risk |
|  | Warning |
|  | OK |
|  | Unknown |

West Dunbartonshire HSCP
EU- Exit Assurance Action Plan – July 2021

APPENDIX 2

Background: The themes of Issues/Risks identified below are based on the updated UK and Scottish Planning assumptions (September 2020). On the 31st December, the Transition Period concluding EU Law jurisdiction in the UK and access to the EU Single Market ended. The new relationship is now will be defined by the EU-UK Trade and Cooperation Agreement (TCA).

The undernoted risks were identified and mitigating action was put in place to minimise any disruption. The Civil Contingencies Officer reached out to the contributing officers in the middle of July (2021) to determine if there were any concerns as a result of the UK departure from the EU. At this time, the risks and mitigating actions remain unchanged. The document will remain live and will be regularly reviewed and updated, if required.

Contributing Officers – Jen Watt, Civil Contingencies Officer (CCS); Lynda Dinnie, Facilities Manager; Audrey Slater, Head of People and Change (HSCP); Julie Slavin, Chief Financial Officer (HSCP); Sylvia Chatfield, Head of Mental Health, Learning Disability and Addictions, and Jonathan Hinds, Head of Children’s Health, Care & Criminal Justice.

| Travel, Freight & Borders – Jen Watt – July 2021 | | | |
|---|---|--|--|
| Broad Risk | WD HSCP Impact | Action/Mitigation | Comments Updated – Jen Watt July 2021 |
| Transport | - Key medicines/equipment and PPE may be delayed. | <p>Continue the positive dialogue with GPs and Pharmaceutical colleagues that have been in place.</p> <p>Ongoing talks to Government and NHS about how EU Exit might affect medicine supplies, equipment and PPE in the short medium and long term.</p> <p>A Serious Short Protocol would be introduced in the case of a serious shortage and is only one tool that can be used to manage shortages. The Govt has well established processes for managing shortages in collaboration with manufacturers and suppliers, clinicians, NHS and</p> | <p>We will continue to liaise with NHS colleagues to obtain early notification of issues nationally and monitor.</p> <p>The formation of a senior Pharmacy Incident Response Team has been identified to address urgent and emerging issues with medicines supply.</p> <p>There have been no issues locally.</p> |

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| | | the Medicines and Healthcare Products Regulatory Agency, | |
| Disruption to Service – Jen Watt, Lynda Dinnie, Julie Slavin - July 2021 | | | |
| Broad Risk | WD HSCP Impact | Action/Mitigation | Comments Update - Jen Watt, Lynda Dinnie, Julie Slavin - July 2021 |
| Reduction, delay or stoppage in supply of medicines and medical supplies specially, radiopharmaceuticals, blood products, medical devices and clinical consumables. It is anticipated that any disruption will occur during the first three months after the end of the transition period. | <ul style="list-style-type: none"> - While this issue is being coordinated nationally by the NHS, there is potential impact on Care Homes, Care at Home and Healthcare - A shortage of some medicines were been reported but not necessarily attributable to EU-Exit. | <p>Continue the positive dialogue with GPs and Pharmaceutical colleagues that have been in place.</p> <p>Pharmacy teams are constantly reviewing and updating local processes for managing medicine shortages.</p> <p>Incontinence Care products are hosted across Glasgow Greater and Clyde (GGC) so any additional cost would be picked up by the host.</p> <p>Hand Hygiene Products – Care Homes and Home Care Teams estimate that 6K per month is spent on aprons, bibs and gloves, pressure care products and protective clothing. PPE should be procured through BAU routes however, NSS Hub arrangements was extended until June 2021 then the Memorandum of Understand was extended until March next year.</p> | <p>NHS have nationally provided updates as follows: Pharmacy team have reviewed & updated local processes for managing medicines shortages including assessing whether additional people resource is required.</p> <p>SG has established a Scottish Medicine Shortage Response Group which will review evidence and intelligence, recommend action, and instigate escalation to the UK Medicines Shortage Group, of which SG is a member.</p> <p>The supply of PPE is stable and stock regularly replenished through supplies from NSS to local hubs. This arrangement is in place until the end of March 2022.</p> |

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| <p>Reduction of Clinical Consumables</p> | <ul style="list-style-type: none"> - Insufficient Incontinence Care Products, Hand Hygiene Products, Aprons, Bibs gloves, moving handling products etc | <p>As a result of Covid-19 costs have inflated due to COVID-19 and the need for additional PPE.</p> <p>Moving and Handling products – this type of equipment is purchased through Equipu contracts – Glasgow are the lead host authority therefore would be responsible for any additional costs. There was a reduction in activity due to COVID-19 restrictions and backlog in assessments.</p> | |
| <p>Certain types of fresh food supply may decrease / prices of certain foods may increase</p> | <ul style="list-style-type: none"> - Potential additional costs for services that purchase / supply food - Impacts on food provision at care homes and children homes. Possible food increase of 15% to 20% due to tariff changes, sterling depreciation and boarder disruption. | | <p>Facilities Services continue to maintain a very limited stock of tinned and dried food that is maintained year round, in case of single premise emergencies – while this is not EU Exit specific, it could be utilised in the event of a localised issue being experienced. It has recently been suggested that Care Homes and children’s houses should hold their own emergency stock items. School Food Legislation is very strict and the types of products which Facilities Services hold are unlikely to benefit in the HSCP setting.</p> <p>WDC has continued to monitor this and in line with Govt and CoSLA recommendations, there is no intention to stockpile beyond this contingency as storage capacity and freezer space prohibits this.</p> |

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| | | | In addition, if we started to see local shortages catering managers and cooks have their own procurement cards, which they presently use to purchase provisions via Scot Exel Suppliers however, the cards can also be used elsewhere if necessary. |
| Care Home Closures | <ul style="list-style-type: none"> - Commissioned care being handed back to HSCPs | <p>Central Procurement contacted all external providers of care services – Care homes, Home Care and Supporting Living to complete a template, which covered workforce and supply chain.</p> <p>Surveys were also sent to Care homes to review their EU-Exit preparedness.</p> | <p>The response was only around 20%. However, those who did reply did not highlight any immediate risks to workforce, as those employed are mainly British Nationals. Although, concern about the availability of fresh food and medicines was highlighted.</p> <p>The most immediate risk to external care home providers is related to the impacts of Covid-19 on reduced occupancy levels and staff absence. This is monitored on a daily basis and HSCP support provided where appropriate and regular sustainability payments have been made (in line with CoSLA guidance) since October 2020.</p> |

Workforce – Audrey Slater HR Lead HSCP – July 2021

| Broad Risk | WDC HSCP Impact | Action/Mitigation | Comments |
|---|--|---|--|
| Loss of employees – both highly skilled and lower skilled / entry level | <ul style="list-style-type: none"> - Impact on Care for People. Agency Employees - Potential risk if contracts are subcontracted companies employing EU nations - Increased pressure on unpaid carers | <p>Signposting of key information / support in relation to EU Workers within the Council</p> <p>https://www.gov.scot/brexit/</p> | <p>90% of Care at Home is delivered by Council Workforce with no immediate concerns around EU Nationals as this is predominately comprised of local residents who are UK citizen. In addition, WDC does not have reliable figures for the numbers of EU nationals living and working in West Dunbartonshire. WD HSCP has deemed this risk as LOW.</p> |

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| | <ul style="list-style-type: none"> - Potential Failures of external providers delivering Care at Home due to employees shortages - The impact of EU withdrawal may result in a loss of skilled labour in key sectors. Whilst construction is one obvious area of risk where skilled labour is already tight, West Dunbartonshire also has a significant Healthcare workforce in the Golden Jubilee Hospital which is due to expand as an NHS centre of excellence. | | <p>The Council itself invests in apprenticeships training and works closely with local colleges to increase the number of apprenticeships in specific areas of predicted demand. However, these actions will not be of sufficient scale and will not address short-term shocks to labour supply.</p> <p>There was an initial concern around the loss of EU workers driving up demand for labour, and the current labour pool in the City Region cannot easily and quickly replace these people. As a consequence there could have been pressures on the supply and cost of skilled and indeed unskilled labour. This is currently low but could rise in years to come. At this time, there has been no local workforce issues.</p> <p>Based on extrapolation from the work of the Fraser of Allander there could be between 2000 to 4000 EU nationals living in West Dunbartonshire, However, it is considered that this figure is unlikely to be representative of WD area. It is more likely that the majority of them are employed/reside elsewhere in the City Region.</p> |
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Concurrent Risks – Julie Slavin and Jen Watt – July 2021

| Broad Risk | WD HSCP Impact | Action/Mitigation | Comments |
|-------------------|--|---|--|
| Seasonal Flu | <ul style="list-style-type: none"> - If there is an impact on the procurement to the flu vaccination this could have impact on the well-being of our most vulnerable in society | Continued engagement with Scottish Government Health Resilience Unit, NHS Boards and Health and Social Care Partnerships. | <p><u>Seasonal Vaccination Programme</u> Vaccines for the Seasonal Programme as procured by NHS Scotland National Procurement. This year's flu vaccine programme aims to begin in September and complete by November 2021. There are no concerns around the delivery of the vaccine as a result of EU Exit.</p> <p>The Mass Vaccination Programme is being successful delivered across WDC, there were some issues with the supply chain initially however this was rectified early on it</p> |

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| <p>Increase in unscheduled care and delayed discharge</p> <p>Social care providers willing but unable to meet requirements</p> <p>Children and families Social Work Section 12 payment</p> | <p>support if there were medicine or food shortages that may affect their wellbeing and subsequently require support from HSCP. The same could also be said from those with addictions and mental health issues -*Supplies have stabilised.</p> <p>- Overtime we may see an increase due to increase food costs and inflation putting pressure on HSCP to fund those falling below the headline.</p> | <p>Continue to monitor (at present no issues as a result of EU Exit)</p> <p>Continue to monitor (at present no issues as a result of EU Exit)</p> <p>Continue to monitor (at present no issues as a result of EU Exit)</p> | <p>Over the last year and a half, we have seen how quickly the HSCP responded to the pandemic and how quickly services mobilised to provide support remotely or face to face after appropriate risk assessment. There are also new pathways into mental health and addiction services funded by the Scottish Government through Local Mobilisation Plans.</p> <p>For those who are not known/open to services at this stage referrals through the “Duty Team” allow access to HSCP services/support. This promotes the positive dialogue with GPs and Pharmaceutical colleagues.</p> <p>PPE requirements are met through regular deliveries by NSS to local HSCP hubs. Section 12 payments continue to be used to support families in distress and this includes support for food costs and other essentials. No notable variation in need or demand to date and this continues to be monitored by finance and social work managers.</p> <p>Locally there has been no impact on the most vulnerable as a result of EU Exit. Given the sensitive nature of this risk the HSCP will continue to actively monitor and escalate any concerns.</p> |
| <p>Adult Social Care - consider loss or shortage of workers</p> | <p>The impact on the adult social care workforce is expected to be minimal in West Dunbartonshire, as this workforce is predominantly comprised of local</p> | <p>Continue to monitor. Transferring employees within the HSCP who have received appropriate training</p> | <p>Risk low – currently no impact</p> |

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| who provide routine services | residents who are UK citizens. No impact at this time. | to pressure points. This is not as a result of EU Exit. | |
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| Business Continuity – Jen Watt – July 2021 | | | |
|---|---|--|--|
| Broad risk | WD Impact(s) | Action | Comments |
| Assess impact of EU-Exit on Business Continuity Plans | Potential disruption to services <ul style="list-style-type: none"> - Food - Medicines - Employees | <p>A review of the Council and HSCP will be undertaken this year taking cognisance of the lessons learned from COVID-19.</p> <p>Continued engagement with CoSLA and Scottish Government.</p> <p>Civil Contingencies Officer (CCO) continues to dial into COSLA teleconferences</p> <p>Resilience Structures in place: Local Response Management Team (LRMT), Strategic Resilience Group (SRG), Operational Resilience Group (ORG) and Resilience Group (RG).</p> | <p>Business Continuity planning remains an operational focus. Any changes will be reflected into the respective Business Continuity Plans.</p> <p>CoSLA has stood down the frequency of the EU Exit calls however, the CCO continues to dial in and disseminate key information.</p> |

Background: The themes of Issues/Risks identified below are based on the updated UK and Scottish Planning assumptions (September 2020). On the 31st December, the Transition Period concluding EU Law jurisdiction in the UK and access to the EU Single Market ended. The new relationship is now will be defined by the EU-UK Trade and Cooperation Agreement (TCA).

The undernoted risks were identified, and mitigating action was put in place to minimise any disruption. The Civil Contingencies Officer reached out to the contributing officers in the middle of July (2021) to determine if there were any initial or future concerns as a result of the UKs departure from the EU. At this time, the risks and mitigating actions remain unchanged. The document will remain live and will be regularly reviewed and updated, if required.

Contributing Officers – Jen Watt, Civil Contingencies Officer; Martin Keeley, Environmental Health Manager; Stella Kinloch, Section Head Transactional Services & Finance Service Centre; Derek McLean, Procurement Business Partner; Cameron Taylor, WDLT Health and Safety Co-ordinator; Stephen Brooks, Working4U Manager; Kenny Lang, Joint Services Fleet and Waste Manager; Lynda Dinnie, Facilities Manager; Alison McBride, Strategic People and Change Manager Patricia Kerr, ICT Manager and Michael McGuinness, Economic Development Manager.

Border Disruption – Martin Keeley and Stella Kinloch – July 2021

| Broad Risk | Action | Comments |
|---|---|---|
| Congestion at sea ports & airports through delayed processes with potential impacts to: <ul style="list-style-type: none"> - Ports / Airports - Warehouse distribution centres - Motorway / Trunk Road network - Rail Network | - Funding case to Scottish Government has been submitted through COSLA for LA Environmental Health resources nationally to support the delivery of services related to hub export sites and imports through Border Control Posts and in-land check points. Resource allocation will depend on the need to engage in food import | WDC EH Manager continues to be linked in through the Scottish Food Enforcement Liaison Committee to work with groups looking at EU Exit implications. While the position is being led nationally, by DEFRA. The risk-based system developed by the Scottish Food Enforcement Liaison Committee has been accepted for use on a UK basis. WDC EH Manager is linked to the various groups involved (including APHA, Scottish Government, Food Standards Scotland and Food Authorities (Local Authorities) and Port Health Working Groups (Imports and Exports). Scottish Government is aware of potential bottlenecks in the delivery of the system, with Local Authorities potentially having to resource hubs for delivery of the system. Food Standards Scotland has recruited temporary staff to assist with delivery at hubs. This is being monitored. |

Border Disruption – Martin Keeley and Stella Kinloch – July 2021

| Broad Risk | Action | Comments |
|--|---|---|
| | <p>controls and / or enhanced export certification work to support the Scottish food sector. Food Standards Scotland are assisting with resource for export hub delivery and LA mutual aid provision is a consideration</p> <ul style="list-style-type: none"> - Requirement to directly deliver controls or the requirement to assist other food authorities in these matters (Regional / National Hubs for food export certification or port health controls for food import) - Signposting of Scottish Government EU Exit website providing information on passports / personal travel https://www.gov.scot/brexit/ | <p>Through a change in the EH undergraduate education system, funded training (placement) for trainee Environmental Health Officers is now available to LAs. EH have engaged with the new undergraduate scheme and a trainee EH starts in September 2021.</p> <p>The likelihood of WDC becoming a port authority for food is still unknown. The demand for an establishment of an export hub(s) in WDC also still unknown.</p> <p>Information on DPEs and BIPs related to the EU are given here along with a Brexit reference. https://ec.europa.eu/food/safety/official_controls/legislation/imports/animal_en https://ec.europa.eu/food/safety/official_controls/legislation/imports/non-animal_en https://ec.europa.eu/food/animals/vet-border-control/bip_en</p> |
| <p>Return of UK Nationals, currently in residence within other EU countries.</p> | <ul style="list-style-type: none"> - Consider remit and membership of previous multi-disciplinary Syrian Refugee working group – as risks are similar. | <p>Existing arrangements for the impact areas are in place and could cope with the numbers returning to local area.</p> <p>At this time, there is no indication that this poses a risk to WDC.</p> |

Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021

| Broad Risk | WD Impact | Action | Comments |
|--|---|--|---|
| Reduction, delay or stoppage in supply of medicines and medical supplies. | | | Please see bespoke HSCP Action Plan. |
| Reduction, delay or stoppage in movement, holding of animals and supply of veterinary medicines / supplies | -Concerns with regards to livestock welfare and disposal | Continued engagement with APHA and DEFRA | APHA and DEFRA look after the animal movements and it is under vet control for medicines etc. for farm animals. This continues to be monitored. No impact locally. |
| Reduction, delay or stoppage in supplies of other consumables | <ul style="list-style-type: none"> - Impacts on capital or infrastructure projects, e.g. new school at Renton - Impacts on other services provided through other nations, e.g. software - Impact to Chemicals (Leisure Trust) - Impact to construction industry due to import of raw material and | <p>Services to consider supply and projects in line with significant assurance work carried out by Procurement. Supply, etc, which is continually monitored.</p> <p>Continued engagement with Facilities Manager re school and care home provisions.</p> <p>Refer to Broad Risk: <i>Certain types of fresh food may decrease /prices of certain foods many increase</i></p> | <p>Considerable work carried out by Scotland Excel to provide assurances. The Corporate Procurement Unit (CPU) sent out a supplier / provider questionnaire however, of the suppliers / providers that did respond, those responses were generic. The CPU also sent out questionnaires to the Council's service areas to ascertain contingency plans should a supplier / provider not meet the specification / delivery due to Brexit.</p> <p>REG and Legal have checked existing and future contracts in terms of where the risk lies and mitigate where possible.</p> <p>THE CPU will continue to monitor the supply chain and liaise with suppliers to ensure minimal disruption.</p> <p>Scottish Water / UK Water Suppliers have provided written assurance that their supply will be maintained.</p> |

Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021

| Broad Risk | WD Impact | Action | Comments |
|--|--|---|--|
| | <p>construction products</p> <p>- Polyaluminium Chloride (PAC) – supplier: Brenntag UK</p> <p>-Calcium Hypochlorite (HTH) – supplier: Brenntag UK</p> <p>-Carbon Dioxide – supplier: Air Products UK</p> | <p>Check on existing and future contracts in terms of where the risk lies. (service led)</p> <p>Continued engagement with supply chain for critical contracts to ensure early visibility of import issues</p> <p>WD Leisure continuing to monitor</p> <p>WD Leisure continuing to monitor</p> <p>WD Leisure continuing to monitor</p> | <p>Hydrochloric acid is one of the main components of PAC. It has been advised that Scottish Water will be prioritised if shortages become critical.</p> <p>WD Leisure has now discontinued its CO2 contract and solely uses sodium bisulphate for pH control. No disruption to supply is anticipated.</p> |
| <p>Impact upon low income groups as a result of lack of supply of foods or price increase of fuel, food, etc</p> | <p>- Potential welfare requirements (including Welfare Fund) enhanced</p> <p>- Potential impacts upon foodbank/food provision capacity</p> | <p>Engagement with Working 4U/Communities Teams to gauge how foodbanks may be affected / can be linked in with</p> <p>Consideration on messaging with regards to the type of supplies foodbanks need</p> | <p>Risk of additional costs due to welfare needs of the public. This continues to be a risk. Due to the current restrictions and lockdowns, we have not yet seen the true impact of EU Exit however restrictions are now easing, and we have not experienced any significant impacts.</p> <p>WDC has continued to provide funding to support two local foodbank charities. The food banks have built strong a relationship with the Council. As such, this will enable regular monitoring of potential impacts or shortages and allow concerns to be raised using appropriate and recognised channels.</p> |

Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021

| Broad Risk | WD Impact | Action | Comments |
|------------|-----------|--|---|
| | | <p>Consider the level of social welfare funding available against potential need (W4U - include consideration of fuel poverty)</p> <p>Continued engagement with local food banks</p> | <p>Regular campaigns to encourage donations to West Dunbartonshire Community Foodbanks is ongoing. Activity on the Intranet to encourage officers to donate and highlighting thanks for those who have donated to keep the project relevant.</p> <p>Foodbanks continue to have sufficient stock supplies and money to purchase stock if it was to run low. They have highlighted that their social media campaigns have typically led to upsurge in donations, which continues to be the case. The group has contact with the Communities Team with regards community budgeting grants.</p> <p>Working 4U liaise with local organisations (foodbanks and third sector organisations) providing access to low cost cafes and support for 'food on a budget' for people with limited resources.</p> <p>The aim is to work with key organisations to develop an action plan that will include action to:</p> <ul style="list-style-type: none"> • Raise awareness of the need for services; • promote availability of food and services; • maintain/increase supplies of food and donations to the organisations (from individuals, local business, public and third sector organisations); • Support access to additional funds for the provision of food. <p>Covid-19 Food insecurity Group was established to address emergency food demands. This infrastructure will remain intact for the near future and can be extended to support those in need if the true impact of EU Exit is realised. At this time, there hasn't been a rise in foodbank referrals. In the first two weeks of August, three foodbank referrals came through the Crisis Support team. However, these were not linked to EU Exit.</p> |

Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021

| Broad Risk | WD Impact | Action | Comments |
|---|--|---|---|
| Fuel Supply Disruption | <ul style="list-style-type: none"> - Potential requests for Council Resources - Potential impact on Council reserves | Roads / Transportation to consider ensuring Council reserves are at optimal levels and processes in the event of requests from partner agencies | <p>As part of planning for a no deal, the UK and Scottish Government assumptions suggested there would not be an impact on fuel levels, etc.</p> <p>A Trade and Cooperation Deal has been agreed therefore, there are no immediate concerns. However, we will continue to monitor.</p> |
| Increased unemployment as a result of economic disruption | <ul style="list-style-type: none"> - Greater number of people in receipt of benefits with additional knock-on demand for support services. Including welfare/debt advice, employability support and discretionary welfare payments | <p>Working 4U will work with strategic partners to ensure information about access to services is widely available</p> <p>Continued review of services to ensure increasing areas of demand are addressed</p> | <p>Working 4U continue to coordinate efforts of service providers through joint working with strategic partners in:</p> <ul style="list-style-type: none"> • The West Dunbartonshire Information and Advice Partnership • The local strategic employability group |
| Certain types of fresh food may decrease /prices of certain foods many increase | <ul style="list-style-type: none"> - Potential additional costs for services/that purchase/supply foods to increase by up to 20% due to tariff changes, sterling depreciation and boarder disruption - Impacts on food provision at schools, care homes, etc | <p>Short term: Consider earmarking additional resource, or consider use of prudential reserve if required</p> <p>Long term: Consider building in additional costs into the long term finance strategy based on evidence post- EU Exit</p> | <p>WDC 20-21 budget for supply of food to Education and HSCP is set. Risk of additional costs.</p> <p>The risk of cost increases arising from EU-Exit has been advised to Council in the budget preparation reports since October 2018. The budget report advised that any price variations would be reported and that it is expected that the Council would manage such price variations should they arise through ongoing budgetary control and, if necessary, use of free reserves. This will continue to be monitored. At this time, we have not yet seen any arising costs.</p> <p>Facilities Management continue to maintain a very limited stock of tinned and dried food that is maintained year round, in case of single premise</p> |

Disruption to Service – Martin Keeley, Derek McLean, Cameron Taylor, Stephen Brooks, Kenny Lang and Lynda Dinnie – July 2021

| Broad Risk | WD Impact | Action | Comments |
|------------|-----------|--------|---|
| | | | <p>emergencies – while this is not EU Exit specific, it could be utilised in the event of a localised issue being experienced.</p> <p>In line with Scottish Government and CoSLA advice, there is no intention to stockpile beyond this contingency as storage capacity as freezer space prohibits this. In addition, nursery and school meals are produced in line with national legislation, which details nutrient requirements. Most meals are therefore produced using fresh fruit, vegetables and other produce, which has an extremely limited shelf life and is not suitable for stockpiling.</p> <p>In addition, considerable work has been undertaken by Scotland Excel to engage with suppliers in an effort to ensure a robust supply chain where at all possible.</p> <p>If we started to see local shortages catering managers and cooks have their own procurement cards, which they presently use to purchase provisions via Scot Exel Suppliers however, the cards can also be used elsewhere if necessary.</p> |

Information & Data Sharing – Stella Kinloch July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|--|--|---|---|
| <p>Disrupt in flow of personal data due to legal requirements affecting law enforcement / intelligence sharing between UK & EU</p> | <ul style="list-style-type: none"> - Delay in PVGs, significant impact on teaching & care staff - SSSC registration requirements | <p>Seek information / assurance / guidance from Scottish Government</p> | <p>Scottish Government Update in relation to PVGs is as follows: <i>“Disclosure Scotland currently uses arrangements under the Directive and Council Decision to request information from 12 Member States for nationals of those Member States to work in childcare positions in Scotland. If the UK should leave, the EU without a deal then the arrangements will end.”</i></p> <p>In the short-term, recruiting organisations will have to make use of certificates of good conduct provided by the individual. Disclosure Scotland is not</p> |

Information & Data Sharing – Stella Kinloch July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|------------|---------------|--------|---|
| | | | involved in that process. PVG disclosure requests will rely on information held in UK records only, and will be handled in line with the 14-day service level target". No impact thus far. |

Demonstrations & Disorder – Local Police Division – July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|--|---|---|---|
| Increase in protests in relation to: EU Exit - Irish / Northern Irish tension - Economic Instability | - Increased license requests - Lack of Police / Partner resourcing to events | Ensure awareness with relevant Leads / Officers for this. | Continued local engagement through WEST Local Resilience Partnership. |

Workforce – Stella Kinloch/Jen Watt – July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|--|---|--|---|
| <p>Loss of staff – both highly skilled and lower skilled / entry level</p> | <p>- Impact on Care for People, Agency workers</p> <p>- Significant concern in Education regarding supply teachers, learning assistants, probationer allocations and officers with language skills</p> <p>-Potential risk if contracts are subcontracted companies employing EU-nationals</p> | <p>Signposting of key information / support in relation to EU Workers within the Council https://www.gov.scot/brexit/</p> <p>Education is revising processes with regards recruitment to reflect guidance and in relation to engagement with universities on earlier allocation of probationers</p> | <p>EU Nationals have already been identified within the organisation, letters were issued. Managers have access to a Right to Work report within HR21. HR continue to officer support to affected parties, if required.</p> <p>Noting right to work at point of engagement is the evidence requirement. There is no requirement to insist on Settled Status for any EU employees – identifying those of EU origin maybe seen, as discriminatory therefore no further action is required by WDC. WMS records providing country of origin remain up to date. HR Assistance remains available to all employees who may require assistance with the application process.</p> <p>The EU Settlement Scheme closed on the 30th June 2021. However, those who missed out can still apply if they have 'reasonable grounds' for not applying by the deadline.</p> <p>REG has consulted with existing contractors to seek assurance of continued project plans or the contingencies they have in place.</p> <p>WDC HR has identified 31 employees with contractual obligation whose origin is EU or EEA.</p> <p>A full review of all employee roles and impact on each service area has been undertaken and there is a low risk to service delivery, as there are no unique or difficult to fill positions identified, nor one single service impacted significantly should EU nationals return to country of origin.</p> <p>Section Head continues to monitor for any change notifications.</p> <p>Discretionary funds etc are in place however, the citizen or employee are required to make a claim for EUSS as these are safety nets until the person meets the requirements.</p> |

Workforce – Stella Kinloch/Jen Watt – July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|---|---|---|---|
| Access to benefits Consider impact of loss of benefits arising from circumstances where low income groups and vulnerable people may be more affected by removal of EUSS on 30 June 2021. | <ul style="list-style-type: none"> - In terms of Workforce approx. less than 30 employees require EUSS. - Impact to UC maybe the most severe flag with no recourse to public funds. | Communications via HR Workforce to Managers and Employees direct via online comms. Link to Working 4U to ensure West Dunbartonshire wide comms highlights support and impacts on Benefits where EUSS is not in place. | The Council will continue to support and offer assistance to aid citizens and employees to complete their status application. |

Economic Instability – Michael McGuinness – July 2021

| Broad risk | WD Impact(s) | Action | Comments |
|--|--|---|--|
| Provision of information to Local businesses | <ul style="list-style-type: none"> - Potential impact that the local business community will seek sources of information to allow them to adapt, following Brexit and use up limited resources of Business Support delivering Covid grants. | Communications and the web team need to be ready to respond proactively to any messages that the wider Council needs to issue following Brexit. Promotion of good sources of information for local businesses to adapt to the new environment will be provided. | <p>Governments guidance has been provided regarding the transition phase: https://www.gov.uk/transition https://www.prepareforbrexit.scot/ https://www.gov.scot/brexit/</p> <p>There are also number of online tools to support the Business community as part of the transition from Europe. The Scottish Chamber, FSB, Business Gateway and Scottish Enterprise provide a range of tools and guidance support https://www.scottishchambers.org.uk/press-releases/prepare-for-brexit/ https://www.fsb.org.uk/campaign/uktransition.html https://www.bgateway.com/support-to-prepare-your-business-for-brexit https://www.scottish-enterprise.com/support-for-businesses/trading-after-brexit</p> |

Economic Instability – Michael McGuinness – July 2021

| Broad risk | WD Impact(s) | Action | Comments |
|--|--|---|---|
| <p>The likelihood of an economic crisis has increased and will have major impacts on disposable incomes and employability. The increased likelihood means that an economic is now more likely to occur concurrently with other risks</p> | <p>- This presents a risk to our workforce, our communities and local economy. This will affect our vulnerable communities and hinder local economic growth. This clearly presents a challenge for WD due to the already high rates of deprivation and unemployment. There is also a risk that individuals may require additional support as a result of EU Exit putting more pressure on the local authority.</p> | <p>Working 4U will work with strategic partners to ensure information about access to services is widely available</p> <p>Continued review of services to ensure increasing areas of demand are addressed</p> | <p>See above and page 5/6 relating to Increased unemployment as a result of economic disruption</p> |

Business Continuity – Jen Watt – July 2021

| Broad risk | WD Impact(s) | Action | Comments |
|--|--|--|---|
| <p>Assess impact of EU-Exit on Business Continuity Plans</p> | <p>Potential disruption to services</p> <ul style="list-style-type: none"> - Food - Medicines - Staff | <p>A review of the Council and HSCP will be undertaken this year taking cognisance of the lessons learned from COVID-19.</p> <p>The Civil Contingencies Officer (CCO) is continuing to engage with CoSLA and Scottish Government</p> | <p>Business Continuity planning remains an operational focus. Any changes will be reflected into the respective Business Continuity Plans.</p> <p>CoSLA has stood down the frequency of the EU Exit calls however, the CCO continues to dial in and disseminate key information.</p> |
| <p>Notable risk of disruptive concurrent event (Disruptive Weather, COVID-19, local incident). Covid-19 has not reduced the risk from pandemic influenza, a novel emerging infectious disease and coordinated industrial action.</p> | <p>Many of our officers have worked tirelessly through this pandemic without much leave to date. This <i>may</i> lead to key officers being on leave (as required for wellbeing) as we prepare for the months ahead.</p> | <p>WDC has produced a suite of Business Continuity Plans and an Essential Service_Key worker List</p> <p>Resilience Structures in place. Strategic and Operational Resilience Groups and Resilience Group</p> | <p>SRG and ORG discussing allocation of leave, staggering leave for key roles and ensuring business continuity arrangements are robust.</p> <p>Regular weather monitoring in place by CCS and Roads Service.</p> <p>The Mass Vaccination Programme is being successful delivered across WDC, there were some issues with the supply chain initially however this was rectified early on it is unclear if this was a result EU Exit. We are now gearing up for the delivery of the Covid-19 Booster and Seasonal Flu Programme in conjunction with WDC colleagues.</p> |

Other Considerations - Stephen West, Vicky-Jane Hastings and Patricia Kerr – July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|--------------------------------|---|---|--|
| Other Financial Considerations | <p>-Impact of any fluctuations in the currency rate to expenditure.</p> <p>-Impact on future economic growth</p> <p>Impact on any regeneration projects and plans</p> | <p>Ensure council services purchasing through currency exchange remain within budget</p> | <p><u>Revenue spend</u> Our transactions are in UK Sterling Pounds (£) but there may be an increase in the cost due to market fluctuations. WDC are subjected annually to an approx. 3% increase for many ICT systems. The actual increase is built into the budget each year, however due to exchange rate fluctuations there is a lack of certainty and this may lead to an overspend.</p> <p>See comments below re reports to Council on the budget-setting process and approach to managing this financial risk.</p> <p><u>Capital spend (ICT)</u> Again, WDC transactions are in £ and there may be an increase in the cost if the market does fluctuate. For capital projects, WDC approach is to adjust the volumes to remain within budget as device prices change every 6 months on the frameworks anyway. WDC have in the past asked for capital funding approval to be accelerated from future years where we have an urgent requirement and have no budget left. Costs will be monitored and any variations reported through normal budgetary control processes, which highlight reasons for cost increases. This remains valid- July 2021. Several suppliers have advised of delivery lead-time delays.</p> |
| Expenditure | <p>- Impact of increasing inflation – costs to the council (excluding food): e.g. Energy costs; care agency costs</p> | <p>Monitor increases in costs of those identified as high risk/ high volume</p> <p>Monitor overall position through budgetary control process</p> <p>SHORT TERM: consider earmarking additional resources at the year-end for the risk; or consider use of</p> | <p>Energy bought in advance – short-term risk minimal; however could have a longer-term impact.</p> <p>The risk of cost increases arising from Brexit has been advised to Council in budget preparation reports since October 2018 and will continue to be advised. The final budget report each year advises that any price variations will continue to be reported.</p> <p>It is expected that Council would manage such price variations should they arise through ongoing budgetary control and, if necessary, use of free reserves.</p> |

Other Considerations - Stephen West, Vicky-Jane Hastings and Patricia Kerr – July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|------------------|--|--|---|
| | | prudential reserve if required short term. LONGER TERM: consider building-in additional costs into the long term finance strategy based on evidence post-Brexit | |
| Funding Support | - Impact to Council of chancellor revisiting the budget and affecting local government funding settlements | Monitor ongoing Brexit discussions and potential impact on the councils finances & the wider implications of the Scottish economy | Continue to monitor now the Trade and Cooperation deal has been agreed. |
| Capital Receipts | - Capital Receipts do not materialise or are lower than anticipated | Longer term vision on capital programme for both income and expenditure levels Regular Strategic Asset Management Group updates feeding through to the capital budgetary control report (to both Council and CMT) Capital Disposal Strategy with longer term vision to allow movement in the assets due sold and timing of those assets Capital programme being monitored by CMT, Council and Committees on a regular basis | Capital receipt opportunities are regularly discussed at SAMG and PAMG. The Council will continue to monitor the housing market to monitor and react to any impact. |

Other Considerations - Stephen West, Vicky-Jane Hastings and Patricia Kerr – July 2021

| Broad Risk | WDC Impact(s) | Action | Comments |
|------------|---------------|---|----------|
| | | Early identification of possible issues to allow action to reduce spend or identify further surplus assets for possible disposal to minimise shortfall. | |

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WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer – Resources

Audit Committee: 15 September 2021

Subject: Internal Audit Plans 2020/21 and 2021/22 – Progress to 18 August 2021

1. Purpose

1.1 The purpose of this report is to advise Members of progress at 18 August 2021 against the Internal Audit Plans for 2020/21 and 2021/22.

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 plans for 2020/21 and 2021/22 were approved by the Audit Committee on 17 June 2020 and 10 March 2021 respectively. This report provides information on the progress in implementing the plans.

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 A new risk-based audit methodology was implemented during 2020/21. For each audit, one of 4 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 Since the Audit Committee meeting in June 2021, three audits have been finalised as follows:

| Reports finalised since last Audit Committee | Grading | | | Total |
|--|----------|----------|----------|-----------|
| | Red | Amber | Green | |
| Rent Arrears | 0 | 2 | 2 | 4 |
| Pupil Equity Funding | 0 | 2 | 4 | 6 |
| Homelessness – Performance Indicators | 0 | 1 | 0 | 1 |
| Total | 0 | 5 | 6 | 11 |

4.5 Rent Arrears (July 2021)

4.5.1 The aims and strategy of the Council as regards rent collection are set out in the Council's Rent Collection Policy approved by the Corporate Services Committee in September 2020. The policy sets out the methods to be employed by Housing and Debt Recovery officers in the prevention and recovery of rent arrears. The value of Gross Rent Arrears at 31 March 2021 was £4,225,755 and this represented 10.35% of total rent due for the year 2020/21.

4.5.2 Rent arrears are managed by a combination of the work of Housing Operations and the Debt Recovery Team. From February 2020 it was agreed that Housing Operations team would concentrate on new tenants allocated properties from 3rd November 2019, the date the new Integrated Housing Management System went

live and for all rent arrears up to £500. Therefore any existing tenants prior to that date who fell into arrears would be dealt with by the Debt Recovery Team.

- 4.5.3** 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 West Dunbartonshire Council in relation to the management of Rent Arrears within Housing Operations. The work undertaken by the Debt Recovery Team to recover rent arrears has been excluded from this review as this area was subject to a separate audit in 2019.
- 4.5.4** The overall control environment opinion was **Satisfactory**. There were 2 **AMBER** issues identified as follows:

Lack of Meetings to Monitor levels of Rent Arrears (AMBER)

Prior to the onset of the Covid-19 pandemic in late March 2020, the Arrears Co-ordinator held fortnightly meetings with team leaders. The purpose of these meetings is to review with team leaders the performance of their teams and planned interventions to recover unpaid rent. However, the meetings stopped due to the Covid-19 restrictions and staff absence, and have not yet resumed.

Where there are no regular monitoring meetings between Co-ordinators and their teams there is a risk that Rent Arrears procedures are not being followed in relation to the recovery of rent arrears and the Council is not collecting the maximum amount of rent it is due.

Lack of formal process for granting access to Integrated Housing Management System (AMBER)

Through discussions with staff it was identified that there are no formal procedures in place for granting access for new staff to the Integrated Housing Management System. In addition, there is no regular review process in place to ensure that access levels remain appropriate or that leavers or employees who have transferred to another team or department have had their access levels revoked.

Where there are no formal procedures in place for granting access to IHMS, there is a risk that the system may be accessed by unauthorised persons or that employees may be granted the incorrect access levels. In addition unauthorised access to information in the IHMS could lead to the Council being in breach of Data Protection Legislation.

- 4.5.5** The review identified 4 issues, 2 of which we consider to be individually significant and an action plan is in place to address all issues by 31 March 2022.

4.6.1 Pupil Equity Funding (July 2021)

- 4.6.2** Pupil Equity Funding (PEF) was introduced by the Scottish Government in February 2017. It is additional funding made available directly to schools to help close the poverty related attainment gap. Schools are allocated £1200.00 for each child on their role from P1 to S3 who are registered for free school meals.

Head Teachers have discretion in how their school's allocation may be used subject to the key principles set out in the Scottish Government's PEF National Operational Guidance which was updated in May 2020 and included reference to Covid-19.

4.6.3 The total amount of PEF allocated to the Council was £3,425,880 for 2018/19, £3,356,520 for 2019/20, £3,166,556 for 2020/21 and £3,797,765 for 2021/22.

4.6.4 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 West Dunbartonshire Council in relation to Pupil Equity Funding.

4.6.5 The overall control environment opinion was **Satisfactory**. Areas of good practice were identified in areas of sharing of good practice and sharing of resources for example via google classroom which continued to be offered remotely throughout the pandemic. There were two **AMBER** issues identified as follows:

Process for Identification of Aggregate Spend (AMBER)

There is currently no process in place which would anticipate and identify aggregate spend in relation to Pupil Equity Funding.

As there is no process in place which identifies aggregate spend and completion of documentation which could assist with this process is currently optional, there is a risk of non-compliance with the Council's procurement procedures.

Exit Planning (AMBER)

Through discussions with Education management it was identified that although schools are supported to look at ways of mainstreaming activities and interventions where possible as funding will not continue indefinitely, there is no formalised/documented exit plan.

As there is no formalised exit plan in place, this may lead to business continuity issues or expenditure being incurred which is not budgeted for.

4.6.6 The review identified 6 issues, 2 of which we consider to be individually significant and an action plan is in place to address all issues by 31 December 2021.

4.7 Homelessness – Performance Indicators (August 2021)

4.7.1 Home at the Heart is West Dunbartonshire Council's (WDC) first Rapid Rehousing Transition Plan (RRTP) for the period 2019/20-2023/24. The plan was developed in partnership with key stakeholders including the West Dunbartonshire Health and Social Care Partnership and local Registered Social Landlords.

4.7.2 The RRTP has a number of key objectives and has developed a set of Performance Indicators (PIs) for the RRTP to measure how well these objectives are being achieved. The PIs are measured using data from WDC's current homelessness system (AVD) and are monitored at regular RRTP meetings. Updates are also provided to the Housing and Communities Committee which outlines progress in

relation to RRTP and will include some of these PIs. An annual progress report is also provided to the Scottish Government in relation to achieving RRTP objectives.

4.7.3 The objective of the audit was to provide management and the Audit Committee with an assessment of the adequacy and effectiveness of the governance and controls over the key risks faced by the WDC in relation to the measurement and reporting of the RRTP performance indicators within the Homelessness service.

4.7.4 The overall control environment opinion was **Satisfactory**. There was one **AMBER** issue identified as follows:

Lack of Independent Check of Performance Indicators (AMBER)

There is no independent check carried out on the performance indicators produced to ensure that the information reported was complete and accurate. However, audit testing of 4 PI measures identified that 3 had been correctly calculated but there was a small difference in the PI calculated for the 4th indicator due to rounding which was not material (less than 1%).

Where an independent check is not in place there is a risk that PIs are not completely and accurately measured, calculated and reported.

4.7.5 The review identified one issue which we consider to be individually significant and an action plan is in place to address this issue by 31 August 2021.

4.8 The 2020/21 Annual Audit Plan is almost complete and current status is as follows:

| Stage | Number of Audits |
|-------------------------------------|------------------|
| Final Report | 6 |
| Draft Report | 0 |
| Fieldwork Complete | 0 |
| Fieldwork | 2 |
| Planning | 0 |
| Deferred to 21/22 | 3 |
| B/f 19/20 Audits completed in 20/21 | 5 |
| Total | 16 |

4.9 The detailed Annual Audit Plan progress to 18 August for the 2020/21 annual audit plans is set out at Appendix 1. Progress in completing the plan was hampered as a result of staff illness and an unforeseen vacancy arising in the team in February 2021. The vacancy has now been filled and it is anticipated that fieldwork for the remaining audits will now be completed by September 2021. For audits currently in progress, there are no significant issues arising from work to date and therefore we do not anticipate any impact on the overall audit opinion reported in the 2020/21 Annual Report and Assurance Statement.

4.10 The 2021/22 Annual Audit Plan is underway and current status is as follows:

| Stage | Number of Audits |
|-------------------------------------|-------------------------|
| Final Report | 0 |
| Draft Report | 0 |
| Fieldwork Complete | 0 |
| Fieldwork | 0 |
| Planning | 3 |
| Not Started | 8 |
| B/f 20/21 Audits completed in 21/22 | 5 |
| Total | 16 |

4.11 In relation to audit work for IJB, 2 audits are planned and reports will be provided to management and reported to HSCP Board Audit and Performance Committee.

4.12 In relation to the Valuation Joint Board, planning is underway for the audit work that will be carried out during 2021/22.

4.13 In relation to the Leisure Trust, planning is underway for the audit work that will be carried out during 2021/22.

4.14 The detailed Annual Audit Plan progress to 18 August for the 2021/22 annual audit plans is set out at Appendix 2.

4.15 Internal and External Audit Action Plans

In relation to audit action plans, these are monitored by Internal Audit on a monthly basis. There were 4 actions due for completion by the end of July, none of which have been implemented. Revised completion dates have been set for all 4 actions.

Work is ongoing with services to ensure action plan dates agreed are realistic. The status report at 31 July 2021 is provided at Appendix 3.

In relation to external audit action plans, actions arising from the 2019-2020 Audit are being reviewed by Audit Scotland as part of their 2020/21 Annual Audit Plan, which was presented to Audit Committee on 10 March 2021, and implementation status will be reported as part of their Annual Report for 2020/21.

4.16 The Council's Internal Audit function follows the professional standards as set out in Public Sector Internal Audit Standards (PSIAS) effective April 2013 (updated April 2017) which includes:

- Definition of Internal Auditing;
- Code of Ethics;
- Attribute Standards (responsibility, independence, proficiency, quality); and
- Professional Standards (managing activity, nature of work, engagement planning, performing the engagement, communicating results, monitoring progress, risk management).

Ongoing Corporate Fraud Team Work

- 4.17 From 1 April to 31 July 2021, 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 £225,000.

| Description | Amount (£) |
|---|-------------------|
| Council Tax Reduction | 28,190 |
| Council Tax Single Person's Discount | 14,817 |
| National Fraud Initiative | 10,244 |
| J/W Housing Benefit/Council Tax Reduction | 0 |
| Non DWP Housing Benefit | 64,711 |
| Non DWP Council Tax Reduction | 420 |
| Administrative Penalty | 1,260 |
| Total | £119,642 |

- 4.18 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

- 4.19 The National Fraud Initiative (NFI) 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.
- 4.20 The most recent biennial exercise for 2020/21 was released data to Councils in January 2021 providing matched datasets for organisations to investigate. There is an expectation that organisations would examine all "High Risk" matches and a proportion of the other matches too. WDC applies a risk-based approach to the NFI matches in the medium and low risk categories.
- 4.21 Services are progressing with investigations and a status report on the 2020/21 exercise is included on the Agenda for the September 2021 meeting of the Audit Committee.

Benchmarking

- 4.22 In accordance with the Council's Strategic Improvement Framework, services should undertake benchmarking activity with the equivalent function in other Councils. Therefore, WDC Internal Audit has entered into a benchmarking group which involves seven other Councils, these being:
- Argyll and Bute;
 - Clackmannanshire;
 - East Dunbartonshire;
 - Falkirk;
 - West Lothian;
 - Inverclyde;
 - Stirling.
- 4.23 Regular meetings continue to take place during 2021 to review performance against agreed performance indicators and identify other areas for sharing of

best practice. Relevant action will be taken where improvements are identified. The outcome of this review will be reported to Committee when completed.

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 £119,642 from 1 April to 31 July 2021 have been identified, against an annual target of £225,000. The comparative figure for the same period in the prior year was £120,007.

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 systems 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 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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Stephen West
Chief Officer - Resources
Date: 18 August 2021

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

Appendices: 2020-21 Annual Audit Plan – Progress to 18 August 2021 (Appendix 1)
2021-22 Annual Audit Plan – Progress to 18 August 2021 (Appendix 2)
Status of Internal Audit Action Plans to 31 May 2021 (Appendix 3)

Background Papers: Audit Committee – 17 June 2020: Internal Audit Annual Plan 2020/21
Audit Committee – 10 March 2021: Internal Audit Annual Plan 2021/22
Audit Committee – 21 March 2018: Counter Fraud and Corruption Strategy
Internal Audit Reports - Copies available on request

Wards Affected: All wards

| Audit/Status | Not Started | Planning/ TOR | Fieldwork | Fieldwork Complete | Draft Report | Final Report | Date Reported to Audit Committee |
|--|--|---------------|-----------|--------------------|--------------|--------------|----------------------------------|
| Risk –Based Reviews | | | | | | | |
| LD Services – Financial Monitoring of Contracts | ✓ | | | | | | Deferred to 21/22 Plan |
| IHMS – Inventory Management – Stock Checks | | ✓ | ✓ | ✓ | ✓ | ✓ | June 2021 |
| Homelessness | | ✓ | ✓ | ✓ | ✓ | ✓ | September 2021 |
| Management of Rent Arrears | | ✓ | ✓ | ✓ | ✓ | ✓ | September 2021 |
| OT Waiting Times | ✓ | | | | | | Deferred to 21/22 Plan |
| Client Account Administration Process | | ✓ | ✓ | | | | November 2021 |
| Financial Assessment Process | ✓ | | | | | | Deferred to 21/22 Plan |
| Corporate Procurement – up to £50k | | ✓ | ✓ | | | | November 2021 |
| Roads Costing System Process | | ✓ | ✓ | ✓ | ✓ | ✓ | March 2021 |
| Pupil Equity Funding | | ✓ | ✓ | ✓ | ✓ | ✓ | September 2021 |
| Limited Scope Financial System Reviews | | | | | | | |
| Council Tax – Discounts and Exemptions | | ✓ | ✓ | ✓ | ✓ | ✓ | November 2020 |
| Other Work | | | | | | | |
| Integration Joint Board – Internal Audit Service | The IJB internal audit annual plan for 2020/21 was approved in April 2020. Both audits are complete and reported to the HSCP Board Audit and Performance Committee. | | | | | | |
| Valuation Joint Board – Internal Audit Service | Two audit reviews were completed. Reports have been issued to management. | | | | | | |
| Leisure Trust – Internal Audit Service | Fieldwork in relation to the risk-based review is being finalised. The remaining allocation of audit days was used to undertake a follow up exercise for audit reviews undertaken in prior audit years to provide assurance on the follow up process to the LT Audit Committee. This follow up work is now complete and a status report has been issued to management. | | | | | | |
| Covid-19 Post Assurance Review | Not started. New matches from the National Fraud Initiative are still to be received. | | | | | | |
| National Fraud Initiative | Matches for the 2020-21 exercise have been received. An update on the exercise is on the agenda for the September 2021 Audit Committee meeting. | | | | | | |
| B/f 2019/2020 Audit Plan Completion | Five audit reports from the 2019/20 audit plan were finalised during 2020/21 including: Social Work – Case Management; Social Work Attendance Management; Housing Voids; Taxi Licensing and Cyber Security. | | | | | | |

| Audit/Status | Not Started | Planning/TOR | Fieldwork | Fieldwork Complete | Draft Report | Final Report | Date Reported to Audit Committee |
|---|---|--------------|-----------|--------------------|--------------|--------------|----------------------------------|
| Risk –Based Reviews | | | | | | | |
| IHMS – Stock Control | | ✓ | | | | | November 2021 |
| LD Services – Financial Monitoring of Contracts (c/f) | ✓ | | | | | | June 2022 |
| Building Services | ✓ | | | | | | June 2022 |
| OT Waiting Times | ✓ | | | | | | June 2022 |
| Financial Assessment Process | ✓ | | | | | | June 2022 |
| Corporate Procurement – Supplier Management | ✓ | | | | | | March 2022 |
| Overtime | ✓ | | | | | | March 2022 |
| Vehicle Tracking System | ✓ | | | | | | March 2022 |
| Project Management Arrangements | | ✓ | | | | | March 2022 |
| Employee Expenses | ✓ | | | | | | March 2022 |
| Limited Scope Financial System Reviews | | | | | | | |
| Debtors | | ✓ | | | | | November 2021 |
| Other Work | | | | | | | |
| Integration Joint Board – Internal Audit Service | The IJB internal audit annual plan for 2021/22 was approved in April 2021. Two audits are currently being planned and will be reported to the HSCP Board Audit and Performance Committee. | | | | | | |
| Valuation Joint Board – Internal Audit Service | The VJB internal audit annual plan for 2021/22 is at planning stage. | | | | | | |
| Leisure Trust – Internal Audit Service | The LT internal audit annual plan for 2021/22 is at planning stage. | | | | | | |
| Covid-19 Recovery Assurance Work | Ad hoc advice provided on an ongoing basis. | | | | | | |
| National Fraud Initiative | Matches for the 2020-21 exercise have been received. An update on the exercise forms part of the agenda for the September 2021 meeting. We are still awaiting matches relating to the Business Grants process. | | | | | | |
| B/f 2020/2021 Audit Plan Completion | Three audit reports from the 2020/21 audit plan were finalised during 2021/22 including: Rent Arrears, Pupil Equity Funding and Homelessness. Fieldwork in relation to Client Money Accounts and Corporate Procurement – Under £50k is ongoing and will be finalised by September 2021. | | | | | | |



**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 31 JULY 2021**

Summary: Section 1 Summary of Management Actions due for completion by 31/7/2021

There were 4 actions due for completion by 31 July 2021, none of which have been implemented. Revised completion dates have been set for all 4 actions.

Section 2 Summary of Current Management Actions Plans at 31/07/2021

At 31 July 2021 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/07/2021

At 31 July 2021 there were 18 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 July 2021 there were 13 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 31.07.2021**

SECTION 1

| Strategic Area | No. of Actions Due | No. of Actions Completed | Deadline missed Revised date set* | Deadline missed Revised date to be set* |
|---------------------------|-----------------------------------|---|--|--|
| Community Health and Care | 3 | 0 | 3 | 0 |
| Housing and Employability | 1 | 0 | 1 | 0 |
| Total | 4 | 0 | 4 | 0 |

* 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 31.07.2021**

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA

| | |
|---|-----------|
| HSCP | |
| Due for completion November 2021 | 1 |
| Total Actions | 1 |
| Children and Families | |
| Due for completion December 2021 | 4 |
| Total Actions | 4 |
| Community Health and Care | |
| Due for completion February 2022 | 3 |
| Total Actions | 3 |
| Regulatory and Regeneration | |
| Due for completion March 2022 | 1 |
| Total Actions | 1 |
| Housing and Employability | |
| Due for completion August 2021 | 2 |
| Due for completion November 2021 | 1 |
| Due for completion February 2022 | 1 |
| Total Actions | 4 |
| People and Technology | |
| Due for completion March 2022 | 1 |
| Total Actions | 1 |
| Supply, Distribution and Property | |
| Due for completion September 2021 | 2 |
| Total Actions | 2 |
| Education, Learning and Attainment | |
| Due for completion December 2021 | 2 |
| Total Actions | 2 |
| Total current actions: | 18 |

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.07.2021**

SECTION 3

Current Internal Audit Action Plans

P 154. Charging Policy - Non Residential Services (Report Issued May 2019)

| Code | Recommendation | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|-----------------|--|--|---|---|--------------|--------------------------|-----------------|
| T&PSR/IA AP/735 | <p><u>4. Charging Policy</u> As the Community Based Care Charging Policy - Non Residential Services has not been reviewed for at least eight years and as some parts of the policy requires to be more generic and other parts require to be more specific, it is recommended that the policy be fully reviewed and revised. This will therefore provide more clarity, eliminate ambiguity and make it fit for purpose. It is also recommended that all services be included in the review to ensure input from all areas. In addition, once reviewed, the date of the revision should be recorded on the policy to ensure that there is proper version control. (Medium Risk)</p> | <p>A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process. The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.</p> |  | 31-Aug-2019 30-Sep-2020 31-Mar-2021 | 30-Nov-2021* | HSCP Heads of Service | Beth Culshaw |

P 165. CM2000 Functionality (Report Issued February 2020)

| Code | Recommendation | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|--|---|---|------------------------|--------------|------------------|-------------------|
| IAAP/028 | <p><u>Overtime Payment</u> It is recommended that: • all timesheets are checked and agreed to CM2000 system before</p> | <p>We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented by September 2020.</p> |  | 30-Nov-2020 31-Mar- | 28-Feb-2022* | Richard Heard | Lynne McKnight |

Status Key

| | |
|--|---------------------------|
|  | On track |
|  | Overdue – update required |

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.07.2021**

SECTION 3

| Code | Recommendation | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|---|---|--------|---|--------------|---------------|----------------|
| | being authorised for payment; • where there are instances of non-compliant clock in overtime, appropriate additional authorisation should be obtained. (Low Risk) | In the meantime Admin will do cross checks against clocking in and out. A communication will be issued to all home care staff re compliance and claims for overtime. | | 2021 31-Jul-2021 | | | |
| IAAP/029 | <u>Implementation of additional CM2000 Functionality</u> a) It is recommended that Management pilot and fully implement the Mileage functionality across the Homecare team within the planned time frame. (Medium Risk) | Mileage Wizard will be rolled out in next six months. This will depend on high compliance. | | 30-Jun-2020 30-Nov-2020 31-Mar-2021 31-July-2021 | 28-Feb-2022* | Richard Heard | Lynne McKnight |
| IAAP/030 | <u>Implementation of additional CM2000 Functionality</u> b) It is recommended that Management develop a plan in collaboration with WDC ICT and Payroll to implement the Financial module. (Medium Risk) | We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented for testing by September 2020 | | 30-Nov-2020 31-Jan-2021 31-Mar-2021 31-Jul-2021 | 28-Feb-2022* | Richard Heard | Lynne McKnight |

P 171. Social Work - Case Management (Report Issued August 2020)

| Code | Recommendation | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|--|---|--------|-------------------|--------------|---------------|----------------|
| IAAP/048 | <u>3. Children's services – Supervision of casework</u> Senior Social Workers (SSWs) should be required to discuss all cases allocated to Social Workers on a regular basis to ensure that appropriate review is taken of lower priority cases and that no cases remain open which should be closed. Performance management information showing cases which have | Supervision with staff covers a range of issues in addition to discussion about cases. Supervision process requires review and update – can reflect frequency of discussions around cases; consider discussion of a certain number of cases in each supervision session. Explore an improved 'Team around the Child' reviewing | | 31-Mar-2021 | 31-Dec-2021* | Annie Ritchie | Jonathan Hinds |

Status Key

| | |
|--|---------------------------|
| | On track |
| | Overdue – update required |

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.07.2021**

SECTION 3

| Code | Recommendation | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|--|--|---|---|--------------|---------------|----------------|
| | not been updated within a specified period should be obtained to enable SSWs to gain assurance that there are no open cases which are not being actively dealt with. (Medium Risk) | model. Monthly report to managers, Head of Service, HSCP Chief Officer and Council Chief Executive includes breakdown of unallocated cases. Develop management exception report re: cases with no activity recorded for periods of time to provide further scrutiny and assurance. | | | | | |
| IAAP/050 | <u>5. Children's Services - Peer review of case files</u> Management should consider what level of peer review is required to ensure that the cases are being recorded adequately and assess how the process can be re established given the current team workloads. (Medium Risk) | Management Team are reviewing peer review processes as part of case file audit and monitoring and how this can inform service redesign. Work has commenced as part of the PACE workstream in respect of children looked after at home. Intention to scale up when capacity is increased. |  | 31-Oct-2020 31-Mar-2021 | 31-Dec-2021* | Annie Ritchie | Jonathan Hinds |
| IAAP/052 | <u>7. Children's Services - Policies and Procedures</u> Management should review and update the procedures and guidance documents to ensure they provide accurate guidance as to what is required of the social workers. Management should reiterate the importance of all procedures being followed. (Low Risk) | Policies to be reviewed and updated in terms of quality assurance, good practice and service redesign. |  | 31-Mar-2021 | 31-Dec-2021* | Annie Ritchie | Jonathan Hinds |
| IAAP/053 | <u>8. Children's Services - Performance management information</u> Team Leaders and Senior Social Workers should review the information within the reports and validate the figures being provided. Where necessary a data cleanse process should be carried out to identify open cases which should be closed. The Team Leaders should consider whether the information provided is useful and how they can use it going forward to assist in the planning and review of the work being undertaken within their teams. (Low Risk) | Team Leads and Senior Social Workers to review management information reports and check recording processes to ensure accuracy. As 1b, above Fieldwork managers to review how management reports can support allocation processes and case management planning across teams. |  | 31-Aug-2020 31-Mar-2021 30-Jun-2021 | 31-Dec-2021* | Annie Ritchie | Jonathan Hinds |

Status Key

| | |
|--|---------------------------|
|  | On track |
|  | Overdue - update required |

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.07.2021**

SECTION 3

P 172. Taxi Licensing (Report issued October 2020)

| Code | Recommendation | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|---|--|--------|-------------------|-------------|---------------|-----------------|
| IAAP/066 | <u>Acceptance of Incomplete/ Inaccurate Application forms</u> In the medium term the licensing team should look to phase out paper based applications completely with all licences being required to be submitted online, with originals of documents presented either in the one stop shops or directly to the licensing team. (High Risk) | Paper copy applications will be available in the medium term and the licensing team will work with the Trade to seek to establish a timetable to remove the ability to apply using paper applications. | | 31-Mar-2022 | 31-Mar-2022 | Raymond Lynch | Peter Hessematt |

P 173. Housing Voids (Report Issued October 2020)

| Code | Recommendation | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|---|--|--------|-------------------|--------------|---------------|---|
| IAAP/079 | <u>1.Void Management Policy Review & Update</u> The Void Management Policy 2013 should be reviewed and updated to take account of current working practices following the 2018 restructure of the Housing Operations Service and the introduction is the new Integrated Housing Management System (IHMS) in October 2019. (Medium Risk) | The previous policy had fallen into abeyance, with the strategic direction for voids led by the Housing Improvement Board. Whereas this has led to significant improvements against the key tenets of the historic policy, given the extent of systemic and structural changes it would be beneficial to codify this within a revised policy. This will be developed with new tenant feedback and wider tenant consultation. | | 31-May-2021 | 28-Feb-2022* | Edward Thomas | Helen Black; David Lynch; Edward Thomas |

P Cyber Security (Report issued December 2020)

| Code | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|---|--------|-------------------|--------------|----------------------|-------------------------------------|
| IAAP/081 | User Education and Awareness Training (Amber) c) Strategic People and Change Manager will progress the development of reports from ilearn | | 31-Mar-2021 | 31-Mar-2022* | Strategic Change and | Chief Officer People and Technology |

Status Key

| | |
|--|---------------------------|
| | On track |
| | Overdue - update required |

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.07.2021**

SECTION 3

| Code | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|------|--|--------|-------------------|----------|----------------|------------|
| | which will enable managers to review their teams completion of the ilearn modules and add course to Skills Passport. | | | | People Manager | |

P Building Services – Stock Checks (Report issued May 2021)

| Code | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|---|--------|----------------------------|--------------|---------------------------|---|
| IAAP/089 | Lack of Monthly Stock Checks (Amber) Reintroduce perpetual stock taking processes so every commodity is checked at least once within each financial year with high values items having a minimum of 2 stock checks completed within the year. These checks will be completed over a 10 month period from June to March each year. This would replace a year end process and associated costs. | | 30-Jun-2021 31-Aug-2021 | 30-Sep-2021* | Building Services Manager | Chief Officer – Supply, Distribution and Property |
| IAAP/090 | Lack of Stock Checks on Building Services Vans (Amber) The increase in imprest stock held in vehicles is part of the introduction of the IHMS. This allows a reduction in trips to depots to uplift stock items allowing right first time repairs and improved service efficiently. Stock checks of vans will be completed in line with monthly stock checks. | | 30-Jun-2021 31-Aug-2021 | 30-Sep-2021* | Building Services Manager | Chief Officer – Supply, Distribution and Property |

P Rent Arrears (Report issued July 2021)

| Code | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|--|--------|-------------------|--------------|----------------------------------|---|
| IAAP/091 | Lack of Meetings to Monitor Levels of Rent Arrears (Amber) Management will reinstate performance meetings by Ward. | | 31-Jul-2021 | 30-Nov-2021* | Rent Arrears Co-ordinator | Chief Officer – Housing and Employability |
| IAAP/092 | Lack of formal process for granting access to Integrated Housing Management System (Amber) Establish new user access request process for IHMS. | | 31-Aug-2021 | 31-Aug-2021 | Housing Development Co-ordinator | Chief Officer – Housing and Employability |

Status Key

| | |
|--|---------------------------|
| | On track |
| | Overdue – update required |

**REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.07.2021**

SECTION 3

P Pupil Equity Fund (Report issued July 2021)

| Code | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|---|---|-------------------|-------------|--------------------------|---------------------------------------|
| IAAP/095 | Monitoring of procurement spend (Amber) Management have agreed that when PEF Plans are submitted at the start of each year, a process will be put in place to estimate the value of common spend to the same supplier to reduce the risk of non-compliance with procurement procedures. Educational services plan to use the tracker system already established to assist with this process and will implement consistent use by all schools. |  | 31-Dec-2021 | 31-Dec-2021 | Senior Education Officer | Chief Officer – Learning & Attainment |
| IAAP/096 | Exit Planning (Amber) Management have agreed to amalgamate all existing information already shared and any new guidance regarding exit planning into one formalised document. |  | 31-Dec-2021 | 31-Dec-2021 | Senior Education Officer | Chief Officer – Learning & Attainment |

P Homelessness (Report issued August 2021)

| Code | Agreed Action | Status | Original Due Date | Due Date | Assigned To | Managed By |
|----------|---|--|-------------------|-------------|--|---|
| IAAP/101 | Lack of Independent Check of Performance Indicators (Amber) A new performance management framework will be developed for all Homelessness and Housing Options PIs consistent with the Scottish Social Housing Charter arrangements. The new performance management framework will require all PIs to be signed off by the Housing Development and Homelessness Manager. |  | 31-Aug-2021 | 31-Aug-2021 | Housing Development and Homelessness Manager | Chief Officer – Housing and Employability |

Status Key

| | |
|--|---------------------------|
|  | On track |
|  | Overdue – update 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 |
|---|--|---|-------------------------------|---|
| 154. Charging Policy - Non Residential Services (May 2019) | <p>Charging Policy (Medium Risk) A Charging Policy Review Group has been established on 7th Jan with meetings scheduled for every 2 weeks until end of June. The group includes all Heads of Service, the CFO, some Integrated Ops Managers and social care accountant. The draft Terms of Reference were considered at the 2nd meeting and agreement was reached between HoS about seconding a social worker to support the process.</p> <p>The review will consider the impacts of new Carers Act and Free Personal Care for Under 65 as well as Self Directed Support duties. It will also address the current anomalies/inequities between service users and opportunities to maximise charging in the context of the council's Commercialisation Policy – but within COSLA Guidance. Personal care is defined in legislation. A simple "service user guide" to non-residential charges can be added to the website/leaflet for distribution.</p> | 31-Aug-2019 30-Sep-2020 31-Mar-2021 | 30-Nov-2021 | <p>The current Social Care Charging Policy was reviewed during 2020/21 to confirm its compliance with COSLA Guidance as well as undertaking an extensive engagement exercise with service users and stakeholder groups in relation to the current Day Opportunities fixed charge. The feedback from this will be considered alongside the current review into the future model of Day Care Services and any proposed change to the charging structure will be presented to a future HSCP Board meeting with recommendations to be considered by West Dunbartonshire Council as the statutory body with the responsibility to set and levy charges.</p> <p>Day services have been closed throughout 2020/21 (except for some high level support) and the Scottish Government have provided Covid-19 funding to the HSCP to cover the loss of income. It is expected that this will continue into 2021/22. In line with Council's Long Term Financial Strategy current charges will be uplifted by 4% in 2021/22.</p> <p>A report will be presented to HSCP Board in September 2021 and then to Council by November 2021.</p> |
| 165. CM2000 Functionality (February 2020) | <p>Overtime Payment (Revised to Low Risk) We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented by September 2020.</p> <p>In the meantime Admin will do cross checks against clocking in and out.</p> <p>A communication will be issued to all home care staff re compliance and claims for overtime.</p> | 30-Nov-2020 31-Mar-2021 31-Jul-2021 | 28-Feb-2022 Interim Update | <p>In concert with the national picture care at home continues to be under significant pressure, this is as a result of a complex picture including, the rising rates of covid infection, challenges in terms of absenteeism, recruitment and retention. The service has always benefitted from the mixed economy of service delivery, however as these pressures are mirrored in the independent sector it is becoming increasingly challenging to support the core service with the use of agency workers. Although a project initiation document was agreed on the 14 May 2021, this complex landscape is impacting on the proposed plans to review the service. As such on the 26 August 2021 a phased approach was agreed with Trade Unions colleagues. The initial phase of the service review, which is expected to last approximately 6 months, will focus on compliance with the principles of the Fair Work Framework, specifically in relation to overtime, agency spend, absenteeism, high turnover and compliance with the working time directive.</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 |
|---|--|--|-------------------------------|--|
| 165. CM2000 Functionality (February 2020) | Implementation of additional CM2000 Functionality (Medium Risk) Mileage Wizard will be rolled out in next six months. This will depend on high compliance. | 30-Jun-2020 30-Nov-2020 31-Mar-2021 31-Jul-2021 | 28-Feb-2022 Interim Update | In concert with the national picture care at home continues to be under significant pressure, this is as a result of a complex picture including, the rising rates of covid infection, challenges in terms of absenteeism, recruitment and retention. The service has always benefitted from the mixed economy of service delivery, however as these pressures are mirrored in the independent sector it is becoming increasingly challenging to support the core service with the use of agency workers. Although a project initiation document was agreed on the 14 May 2021, this complex landscape is impacting on the proposed plans to review the service. As such on the 26 August 2021 a phased approach was agreed with Trade Unions colleagues. The initial phase of the service review, which is expected to last approximately 6 months, will focus on compliance with the principles of the Fair Work Framework, specifically in relation to overtime, agency spend, absenteeism, high turnover and compliance with the working time directive. |
| 165. CM2000 Functionality (February 2020) | Implementation of additional CM2000 Functionality (Medium Risk) We are working with CM2000 to develop a payroll report which will be used as the basis for staff payment. This report will be implemented for testing by September 2020. | 30-Nov-2020 31-Jan-2021 31-Mar-2021 31-Jul-2021 | 28-Feb-2022 Interim Update | In concert with the national picture care at home continues to be under significant pressure, this is as a result of a complex picture including, the rising rates of covid infection, challenges in terms of absenteeism, recruitment and retention. The service has always benefitted from the mixed economy of service delivery, however as these pressures are mirrored in the independent sector it is becoming increasingly challenging to support the core service with the use of agency workers. Although a project initiation document was agreed on the 14 May 2021, this complex landscape is impacting on the proposed plans to review the service. As such on the 26 August 2021 a phased approach was agreed with Trade Unions colleagues. The initial phase of the service review, which is expected to last approximately 6 months, will focus on compliance with the principles of the Fair Work Framework, specifically in relation to overtime, agency spend, absenteeism, high turnover and compliance with the working time directive. |
| 171. Social Work - Case Management (Report Issued August 2020) | Children's Services – Performance management information (Low Risk) Team Leads and Senior Social Workers to review management information reports and check recording processes to ensure accuracy. | 31-Aug-2020 31-Mar-2021 30-Jun-2021 | 31-Dec-2021 | Comprehensive data reports being reviewed by Child Protection Lead Officer to focus on key risks and filter out other information with negligible value. To report first draft to Public Protection Chief Officers Group December 2021. |

**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 |
|---|---|---|---------------------|---|
| | Data cleanse to ensure accurate caseloads is being forward by a sub group of the wider team with Information Team colleagues. Fieldwork managers to review how management reports can support allocation processes and case management planning across teams. | | | |
| 171. Social Work - Case Management (Report Issued August 2020) | Children's Services - Peer review of case files (Medium Risk) Management Team are reviewing peer review processes as part of case file audit and monitoring and how this can inform service redesign. Work has commenced as part of the PACE workstream in respect of children looked after at home. Intention to scale up when capacity is increased. | 31-Oct-2020 31-Mar-2021 30-Jun-2021 | 31-Dec-2021 | This work is underway – we have an internal short life working group developing and refreshing the peer review process with the intention that the new process will start in January 2022. Case recording standards are associated with this work and also require to be revised from a child care perspective. |
| Cyber Security (Report Issued December 2020) | User Education and Awareness Training (Amber) c) Strategic People and Change Manager will progress the development of reports from ilearn which will enable managers to review their teams completion of the ilearn modules and add course to Skills Passport. | 31-Mar-2021 | 31-Mar-2022 | There are ongoing discussions with WMS in order to create a link between ILearn and HR system. |
| 171. Social Work - Case Management (Report Issued August 2020) | Children's Services – Supervision of case work (Medium Risk) Supervision with staff covers a range of issues in addition to discussion about cases. Supervision process requires review and update – can reflect frequency of discussions around cases; consider discussion of a certain number of cases in each supervision session. Explore an improved 'Team around the Child' reviewing model. Monthly report to managers, Head of Service, HSCP Chief Officer and Council Chief Executive includes breakdown of unallocated | 31-Mar-2021 30-Jun-2021 | 31-Dec-2021 | A short life working group will be set up to review the adult services supervision policy and update / revise for child care. In relation to 'Team around the Child' reviewing model, GIRFEC refresh is part of the children's services plan and is a multi agency activity. Timescales for this aspect will be agreed at Nurtured Dig. Monthly report with breakdown of unallocated cases to managers, Head of Service, HSCP Chief Officer and Council Chief Executive is in place. Management exception reporting regarding cases with no activity recorded for periods of time to provide further scrutiny and assurance is now in place. |

**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 |
|---|---|----------------------------|---------------------|--|
| | cases. Develop management exception report re: cases with no activity recorded for periods of time to provide further scrutiny and assurance. | | | |
| 171. Social Work - Case Management (Report Issued August 2020) | Children's Services – Policies and Procedures (Low Risk) Policies to be reviewed and updated in terms of quality assurance, good practice and service redesign. | 31-Mar-2021 30-Jun-2021 | 31-Dec-2021 | Review of child protection and associated policies is being undertaken by CPC. Case recording and supervision policies are also being reviewed through the work of the short-life working groups. |
| Housing Voids (Report Issued October 2020) | Void Management Policy Review & Update (Medium Risk) The previous policy had fallen into abeyance, with the strategic direction for voids led by the Housing Improvement Board. Whereas this has led to significant improvements against the key tenets of the historic policy, given the extent of systemic and structural changes it would be beneficial to codify this within a revised policy. This will be developed with new tenant feedback and wider tenant consultation. | 31-May-2021 | 28-Feb-2022 | The process for revising the policy and approving the current relet standard in the interim has been reported to the Housing Improvement Board. We will then proceed with the tenant and stakeholder consultation which will inform a paper seeking committee approval for both policy and standard in February 2022. |
| Building Services - Stock Checks (Report Issued May 2021) | Lack of Monthly Stock Checks (Amber) Reintroduce perpetual stock taking processes so every commodity is checked at least once within each financial year with high values items having a minimum of 2 stock checks completed within the year. These checks will be completed over a 10 month period from June to March each year. This would replace a year end process and associated costs. | 30-Jun-2021 31-Aug-2021 | 30-Sep-2021 | Whilst the QL system (IHMS) has been set up for annual stock taking further work is required to facilitate perpetual (monthly) stock takes to be effectively carried out. Unfortunately due to unforeseen staff absences work on the system has been impacted. Work is now being progressed and we are still aiming to complete all necessary stock checks within the financial year. |
| Building Services - Stock Checks (Report Issued May 2021) | Lack of Stock Checks on Building Services Vans (Amber) The increase in imprest stock held in vehicles is part of the introduction of the IHMS. This allows a reduction in trips to depots to uplift | 30-Jun-2021 31-Aug-2021 | 30-Sep-2021 | Whilst the QL system (IHMS) has been set up for annual stock taking further work is required to facilitate perpetual (monthly) stock takes to be effectively carried out. Unfortunately due to unforeseen staff absences work on the system has been impacted. |

**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 |
|---|---|-------------------|--------------|--|
| | stock items allowing right first time repairs and improved service efficiently. Stock checks of vans will be completed in line with monthly stock checks. | | | Work is now being progressed and we are still aiming to complete all necessary stock checks within the financial year. |
| Rent Arrears (Report Issued July 2021) | Lack of Meetings to Monitor Levels of Rent Arrears (Amber) Management will reinstate performance meetings by Ward. | 31-Jul-2021 | 30-Nov-2021 | Meetings were started however due to significant absence levels in the wider team these have not been fully embedded. The team is working towards supporting staff to be able to concentrate on the arrears process. |

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

SECTION 5

Status at 31 July 2021

| Audit Year | No of Agreed Actions | No of actions complete | Current actions by Grade | | |
|--------------|----------------------|------------------------|--------------------------|----------|----------|
| | | | H | M | L |
| 2018/2019 | 79 | 78 | 0 | 1 | 0 |
| 2019/2020 | 67 | 57 | 1 | 6 | 3 |
| Total | 146 | 135 | 1 | 7 | 3 |

| Audit Year | No of Agreed Actions | No of actions complete | Current actions by Grade | | |
|--------------|----------------------|------------------------|--------------------------|----------|----------|
| | | | Red | Amber | Green* |
| 2020/2021 | 25 | 11 | 0 | 7 | 7 |
| Total | 25 | 11 | 0 | 7 | 7 |

* 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: 15 September 2021

**Subject: Public Interest Disclosures and other Internal Audit Investigations
1 January to 18 August 2021**

1. Purpose

- 1.1 The purpose of this report is to advise Committee of the outcome of investigations into allegations and disclosures in line with public interest disclosure and business irregularities policies received by Internal Audit between 1 January to 18 August 2021.

2. Recommendations

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

3. Background

- 3.1 A disclosure in the public interest is where a concern is raised by a Council employee about a danger or illegality that has a public interest aspect to it. A confidential reporting facility is managed by Internal Audit as part of the WDC Public Interest Disclosure Policy. Internal Audit maintains a central record of all concerns raised under the Public Interest Disclosure Policy. All such disclosures are investigated by Internal Audit, including liaising with Services and HR as appropriate.
- 3.2 Members of the public can also contact Internal Audit to raise issues of concern and such matters are investigated as appropriate, although they are not regarded as public interest disclosures in terms of legislation.

4. Main Issues

Public Interest Disclosure Cases

- 4.1 There were 4 outstanding cases reported in the previous report submitted to committee on 10 March 2021, now progressed as detailed below:

| Ref | Date Received | Detail | Status |
|-------|---------------|---|--|
| 23/20 | 12/10/19 | Allegation that materials are being misappropriated by a member of staff and sold on. | Investigation complete. Draft report prepared for management with recommendations for improvement. |
| 30/20 | 5/2/20 | Allegation that materials | Linked investigation – 23/20. |

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|-------|---------|---|------------------------|
| | | are being misappropriated by a member of staff and sold on. | |
| 04/21 | 31/8/20 | Allegation that employees within service are using Council vehicles for personal use. | Ongoing investigation. |
| 05/21 | 8/10/20 | Allegation that a child is collected from school in a WDC vehicle. | Ongoing investigation. |

4.2 There were 15 disclosures received during the period 1 January to 18 August 2021 as follows:

| Ref | Date Received | Detail | Status |
|------------|----------------------|---|---|
| 09/21 | 18/01/21 | Complaint about who is getting priority for receiving Covid-19 vaccinations. | Referred to HR/HSCP. The Joint Committee on Vaccine and Immunisation (JCVI) priority has been followed. No further action required. |
| 11/21 | 27/01/21 | Education worker leaving work during work hours for personal matters without permission. | Full investigation undertaken by Education. No further action as allegation not proven. |
| 12/21 | 01/02/21 | Complaint against employee regarding use of work vehicle and time spent away from work. | Investigation complete. Draft report prepared for management with recommendations for improvement. |
| 13/21 | 05/02/21 | Allegations that 2 members of staff are carrying out "homers" in untracked vehicles using WDC materials stolen from other jobs. | Ongoing investigation. |
| 14/21 | 04/03/21 | Employee attended for vaccination at Louisa Jordan whilst self isolating. | Allegation upheld. Service proceeding to a formal investigation/disciplinary. |
| 15/21 | 11/03/21 | Allegations of workplace bullying at early years establishment. | Investigation by Education and HR with no evidence to support claims, however some operational matters will be addressed. |
| 16/21 | 24/03/21 | Allegations of poor management including intimidation at early years | Investigation by Education and HR with no evidence to support claims, however |

| | | | |
|-------|----------|--|--|
| | | establishment. | some operational matters will be addressed. |
| 01/22 | 01/04/21 | A number of WDC workers seen using WDC vehicles at an address in Dumbarton with the intention of carrying out slabbing etc as a "homer". | Investigation complete. Allegation unfounded as work was part of a scheduled programme of work. |
| 02/22 | 19/04/21 | WDC operatives using a Council vehicle carrying out work at a private property. | Ongoing investigation. |
| 03/22 | 01/07/21 | Allegation that an individual is stealing fuel and removing rubbish from shops in Clydebank in return for cigarettes as payment using Council vehicle. | Due to lack of vehicle tracking information and CCTV we were unable to fully investigate the allegation. Report has been issued to management with recommendations for improvement which will be followed up in due course. |
| 04/22 | 19/07/21 | Allegation of theft of material and carrying out rubbish uplifts | Ongoing investigation. |
| 05/22 | 25/07/21 | Allegation that an employee working from home is going out for walks during working hours. | Enquiries made of management. Confirmed that staff have been actively encouraged to work flexibly during the pandemic period to try and maintain a healthy work/life balance. Management confirmed that there has been no downturn in the individual's workload or performance whilst working from home compared to office working and are satisfied that the allegation is unfounded. |
| 06/22 | 09/08/21 | Allegation of personal use of a council vehicle by employee. | Ongoing investigation. |
| 07/22 | 12/08/21 | Allegation of sectarianism against employee. | Enquiries made of management. Established there are no grounds to support the allegation which is therefore unfounded. |

| | | | |
|-------|----------|--|------------------------|
| 08/22 | 16/08/21 | Allegation that employee leaves work early on a regular basis. | Ongoing investigation. |
|-------|----------|--|------------------------|

4.3 Activity relating to public interest disclosure for recent reporting periods is as follows:

| Period | No. of Cases |
|---|--------------|
| 1 st January 2016 to 30 th June 2016 | 4 |
| 1 st July 2016 to 31 st December 2016 | 6 |
| 1 st January 2017 to 30 th June 2017 | 1 |
| 1 st July 2017 to 31 st December 2017 | 7 |
| 1 st January 2018 to 30 th June 2018 | 2 |
| 1 st July 2018 to 31 st December 2018 | 3 |
| 1 st January 2019 to 30 th June 2019 | 5 |
| 1 st July 2019 to 30 th June 2020 | 8 |
| 1 st July 2020 to 31 st December 2020 | 4 |
| 1 st January 2021 to 18th August 2021 | 15 |

Other investigations

4.4 There were 2 cases recorded as outstanding in the previous report, submitted to committee on 10 March 2021, which have been progressed as detailed below:

| Ref | Date Received | Detail | Status |
|-------|---------------|---|---|
| 25/20 | 22/11/19 | Allegation of theft of income. | Investigation complete. Due to impaired audit trail we were unable to fully investigate the allegation. Report issued to management with recommendations for improvement. |
| 03/21 | 14/7/20 | Banking irregularity highlighted by the relationship manager of WDC bank account. | Investigation complete. Linked to 25/20. |

3

4.5 A total of 1 case was received by Internal Audit during the period 1 January to 18 August 2021 as follows:

| Ref | Date Received | Detail | Status |
|-------|---------------|--|-----------------------------------|
| 10/21 | 26/01/21 | Complaint about the storage of combustible materials in flats. | Referred to Housing and actioned. |

4.6 Activity relating to other investigation cases for recent reporting periods is as follows:

| Period | No. of Cases |
|---|---------------------|
| 1 st January 2017 to 30 th June 2017 | 3 |
| 1 st July 2017 to 31 st December 2017 | 5 |
| 1 st January 2018 to 30 th June 2018 | 5 |
| 1 st July 2018 to 31 st December 2018 | 4 |
| 1 st January 2019 to 30 th June 2019 | 14 |
| 1 st July 2019 to 30 th June 2020 | 8 |
| 1 st July 2020 to 31 st December 2020 | 2 |
| 1 st January to 18 th August 2021 | 1 |

5. People Implications

5.1 There are no personnel implications with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications with this report.

7. Risk Analysis

7.1 There are risks to the Council in financial, legal, operational and reputational terms of not providing a service to enable a disclosure in the public interest and to ensure that all public interest disclosure and other concerns raised with Internal Audit are properly investigated.

8. Equalities Impact Assessment (EIA)

8.1 There is no requirement to undertake an equality impact screening.

9. Consultation

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

10. Strategic Assessment

10.1 The Public Interest Disclosure Policy and Business Irregularity Procedures contribute to the Council's strategic priorities by ensuring that early warnings of malpractice may mitigate the extent of financial losses to the Council, contribute to better asset management by utilising employees to manage risks to the organisation's reputation and support fit for purpose services through the continuation and promotion of robust employment practice.

.....
Stephen West
Chief Officer - Resources
Date: 15 September 2021

Person to Contact: Andi Priestman, Shared Service Manager – Audit & Fraud
Telephone: 01389-737436
Email: andi.priestman@west-dunbarton.gov.uk

Appendix: None

Background Papers: Public Interest Disclosure Policy agreed by the Corporate Services Committee on 13 August 2014; Business Irregularity Procedures

Wards Affected: All

WEST DUNBARTONSHIRE COUNCIL**Report by Strategic Lead - Resources****Audit Committee: 15 September 2021**

Subject: National Fraud Initiative Exercise 2020/21**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 2020/2021 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 outlining the Council's progress with the 2020-2021 exercise.

3. Background

- 3.1 The NFI in Scotland is now well established with this being the 8th 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 the 2020/21 exercise, a number of data matches were released on 31 January 2021. West Dunbartonshire Council has now received 5,916 matches which are set out in Appendix 1. To date 740 matches have been processed and £2802.12 of fraud has been identified relating to council tax reduction scheme. There are further matches relating to business grants which were due to be received by 31 March but due to system issues, these matches have been delayed.

4.2 The 2020/21 NFI exercise will be monitored by Audit & Fraud as part of the 2020/21 and 2021/22 Annual Audit Plans. 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 Strategic Leads.

10. Strategic Assessment

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

Stephen West
Strategic Lead - Resources
Date: 15 September 2021

Person to contact Andi Priestman, Shared Service Manager – Audit & Fraud
Telephone: 01389-737436
Email: andi.priestman@west-dunbarton.gov.uk

Appendix 1: NFI 20/21 Exercise - Matches

Background Papers: None

Wards Affected: All wards

| ID ▲ | REPORT TITLE | TOTAL ALL | STATUS | OUTCOME |
|------|--|-----------|--|---------|
| 2 |   Housing Benefit Claimants to Student Loans | 23 |  Opened | £0.00 |
| 26 |  Housing Benefit Claimants to Housing Benefit Claimants | 2 |  Opened | £0.00 |
| 27 |  Housing Benefit Claimants to Housing Benefit Claimants | 1 |  Opened | £0.00 |
| 28.1 |   Housing Benefit Claimants to Housing Benefit Claimants - Phone Number | 3 | No Comments | £0.00 |
| 29.1 |   Housing Benefit Claimants to Housing Benefit Claimants - Phone Number | 1 | No Comments | £0.00 |
| 30 |  Housing Benefit Claimants to Housing Tenants | 28 |  Opened | £0.00 |
| 32 |  Housing Benefit Claimants to Housing Tenants | 12 |  Opened | £0.00 |
| 32.1 |   Housing Benefit Claimants to Housing Tenants - Phone Number | 8 | No Comments | £0.00 |
| 47.1 |  Housing Benefit Claimants to Taxi Drivers | 5 |  Opened | £0.00 |
| 47.2 |  Housing Benefit Claimants to Taxi Drivers | 5 |  Opened | £0.00 |
| 47.4 |  Housing Benefit Claimants to Taxi Drivers | 1 |  Opened | £0.00 |
| 49.1 |   Housing Benefit Claimants to DWP Deceased | 26 | No Comments | £0.00 |
| 65 |  Payroll to Payroll | 3 |  Opened | £0.00 |
| 66 |    Payroll to Payroll | 66 |  Opened | £0.00 |
| 67.1 |   Payroll to Payroll - Phone Number | 4 | No Comments | £0.00 |

| | | | | |
|-------|---|-----|--|-------|
| 68.1 |   Payroll to Payroll - Phone Number | 8 | No Comments | £0.00 |
| 78 |   Payroll to Pensions | 7 | No Comments | £0.00 |
| 91 |   Housing Benefit Claimants to Waiting List | 13 |  Opened | £0.00 |
| 100 |  Housing Tenants to Housing Tenants | 65 |  Opened | £0.00 |
| 101 |  Housing Tenants to Housing Tenants | 2 | No Comments | £0.00 |
| 102 |  Housing Tenants to Housing Tenants | 109 | No Comments | £0.00 |
| 102.2 |   Housing Tenants to Housing Tenants - Phone Number | 125 | No Comments | £0.00 |
| 102.3 |  Housing Tenants to Housing Tenants - Email Address | 1 | No Comments | £0.00 |
| 103 |  Housing Tenants to Housing Tenants | 7 |  Opened | £0.00 |
| 103.2 |   Housing Tenants to Housing Tenants - Phone Number | 9 | No Comments | £0.00 |
| 103.3 |  Housing Tenants to Housing Tenants - Email Address | 2 | No Comments | £0.00 |
| 111 |  Housing Tenants to Housing Benefit Claimants | 6 |  Opened | £0.00 |
| 113 |  Housing Tenants to Housing Benefit Claimants | 11 |  Opened | £0.00 |
| 113.2 |   Housing Tenants to Housing Benefit Claimants - Phone Number | 17 |  Opened | £0.00 |
| 120 |  Housing Tenants to DWP deceased | 190 | No Comments | £0.00 |
| 131 |   Housing Tenants to Waiting List | 31 | No Comments | £0.00 |
| 133 |   Housing Tenants to Waiting List | 17 | No Comments | £0.00 |

Appendix 1

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|-------|---|-----|--|-------|
| 133 |   Housing Tenants to Waiting List | 17 | No Comments | £0.00 |
| 170 |  Blue Badge Parking Permit to Blue Badge Parking Permit | 2 |  Opened | £0.00 |
| 172.1 |   Blue Badge Parking Permit to DWP Deceased | 242 |  Opened | £0.00 |
| 172.7 |   Blue Badge Parking Permit to Blue Badge Parking Permit - Phone Number | 8 |  Opened | £0.00 |
| 172.8 |   Blue Badge Parking Permit to Blue Badge Parking Permit - Phone Number | 6 |  Opened | £0.00 |
| 172.9 |  Blue Badge Parking Permit to Blue Badge Parking Permit - Email Address | 18 |  Opened | £0.00 |
| 232 |  Waiting List to Housing Tenants | 580 | No Comments | £0.00 |
| 233 |   Waiting List to Housing Tenants | 24 | No Comments | £0.00 |
| 242 |  Waiting List to Housing Benefit Claimants | 189 | No Comments | £0.00 |
| 243 |  Waiting List to Housing Benefit Claimants | 26 |  Opened | £0.00 |
| 257 |  Waiting List to Waiting List | 2 | No Comments | £0.00 |
| 258 |  Waiting List to Waiting List | 102 | No Comments | £0.00 |
| 259 |   Waiting List to Waiting List | 74 |  Opened | £0.00 |
| 261 |  Waiting List to DWP Deceased | 163 |  Opened | £0.00 |
| 435 |  Council Tax Reduction Scheme to Payroll | 62 |  Opened | £0.00 |
| 436 |   Council Tax Reduction Scheme to Payroll | 29 |  Opened | £0.00 |

Appendix 1

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|-------|---|--|-----|--|-----------|
| 436.1 |   | Council Tax Reduction Scheme to Pensions | 491 | No Comments | £0.00 |
| 438 |  | Council Tax Reduction Scheme to Payroll | 1 | No Comments | £0.00 |
| 439 |  | Council Tax Reduction Scheme to Payroll | 18 | No Comments | £0.00 |
| 440 |   | Council Tax Reduction Scheme to Payroll | 25 |  Opened | £1,696.39 |
| 440.1 |   | Council Tax Reduction Scheme to Pensions | 40 |  Opened | £0.00 |
| 445 |  | Council Tax Reduction Scheme to Council Tax Reduction Scheme | 6 |  Opened | £0.00 |
| 446 |    | Council Tax Reduction Scheme to Council Tax Reduction Scheme | 8 |  Opened | £0.00 |
| 449 |  | Council Tax Reduction Scheme to Housing Tenants | 66 |  Opened | £0.00 |
| 450 |   | Council Tax Reduction Scheme to Housing Tenants | 4 |  Opened | £0.00 |
| 451 |  | Council Tax Reduction Scheme to Housing Tenants | 8 | No Comments | £0.00 |
| 459.1 |  | Council Tax Reduction Scheme to Taxi Drivers | 26 |  Opened | £0.00 |
| 459.2 |   | Council Tax Reduction Scheme to Taxi Drivers | 15 |  Opened | £0.00 |
| 459.4 |  | Council Tax Reduction Scheme to Taxi Drivers | 2 |  Opened | £0.00 |
| 459.6 |  | Council Tax Reduction Scheme to Taxi Drivers | 1 |  Opened | £0.00 |
| 468 |   | Housing Tenants to Council Tax Reduction Scheme | 9 |  Opened | £0.00 |
| 469 |   | Housing Tenants to Council Tax Reduction Scheme | 11 |  Opened | £0.00 |

| | | | | |
|--------------|--|--------------|--|------------------|
| 476 |  Council Tax Reduction Scheme to Housing Benefit Claimants | 29 |  Opened | £0.00 |
| 477 |   Council Tax Reduction Scheme to Housing Benefit Claimants | 8 |  Opened | £1,105.73 |
| 480 |  Housing Benefit Claimants to Council Tax Reduction Scheme | 2 |  Opened | £0.00 |
| 482 |  Council Tax Reduction Scheme to DWP deceased | 42 | No Comments | £0.00 |
| 701 |  Duplicate creditors by creditor name | 84 | No Comments | £0.00 |
| 702 |  Duplicate creditors by address detail | 108 | No Comments | £0.00 |
| 703 |  Duplicate creditors by bank account number | 53 | No Comments | £0.00 |
| 707 |  Duplicate records by reference, amount and creditor reference | 284 | No Comments | £0.00 |
| 708 |   Duplicate records by amount and creditor reference | 1577 | No Comments | £0.00 |
| 710 |   Duplicate records by name, invoice number and amount but different creditor reference | 6 | No Comments | £0.00 |
| 711 |   Duplicate records by invoice number and amount but different creditor reference and name | 551 | No Comments | £0.00 |
| 712 |  Duplicate records by postcode, invoice date and amount but different creditor reference and invoice number | 1 | No Comments | £0.00 |
| 713 |  Duplicate records by postcode, invoice amount but different creditor reference and invoice number and date | 8 |   Closed | £0.00 |
| 750 |   Procurement - Payroll to Companies House (Director) | 36 | No Comments | £0.00 |
| 752 |  Procurement - Payroll to Companies House (Director) | 34 | No Comments | £0.00 |
| 1536 |  Housing Tenants to State Benefits | 14 | No Comments | £0.00 |
| 1538 |  Housing Tenants to State Benefits | 12 | No Comments | £0.00 |
| 9999 |  Multiple occurrence report | 457 | No Comments | £0.00 |
| TOTAL | | 5,916 | | £2,802.12 |