

REPORT TO AUDIT COMMITTEE – 17 APRIL 2024

INTERNAL AUDIT REPORTS

1 Executive Summary/Recommendations

1.1 The purpose of this report is to advise the Committee of the outcomes of completed audits. Public Sector Internal Audit Standards require the Internal Audit report the results of its activities to the Board. In Aberdeenshire Council, this is the Audit Committee. This report helps satisfy the requirement.

1.2 Recommendation

The Committee is recommended to:

1.2.1 Review, discuss and comment on the issues raised within this report and the attached appendices.

2 Decision Making Route

2.1 The results from individual audit activities detailed in Section 3, below, have not previously been considered by this, or another Committee, except for any outputs relating to audits contained in the Aberdeenshire Integration Joint Board Internal Audit Plan. In such cases, the output will have been considered by the Aberdeenshire Integration Joint Board Audit Committee prior to being considered by this Committee.

3 Discussion

Internal Audit Reports

3.1 The following Internal Audit reports have been finalised and agreed with services since the Audit Committee's last meeting:

- **Internal Audit Report 2431 – System Licences – February 2024 – See Appendix A**
- **Internal Audit Report 2426 – Planning Enforcement – February 2024– See Appendix B**
- **Internal Audit Report 2428 – Fixed Asset Register – March 2024 – See Appendix C**

4 Council Priorities, Implications and Risk

4.1 The work of Internal Audit covers all of the Council's Priorities. It aims to provide assurance over the adequacy and effectiveness of the Council's framework of governance, risk management and control, which underpin the delivery of all priorities.

4.2 The table below shows whether risks and implications apply if the recommendation is agreed.

Subject	Yes	No	N/A
Financial		X	
Staffing		X	
Equalities and Fairer Duty Scotland		X	
Children and Young People's Rights and Wellbeing		X	
Climate Change and Sustainability		X	
Health and Wellbeing		X	
Town Centre First		X	

4.3 The screening section as part of Stage One of the Integrated Impact Assessment process has not identified the requirement for any further detailed assessments to be undertaken, because the reason for this report is for Committee to discuss and comment on the findings of Internal Audit work and there will be no direct impact as a result of this report.

4.4 There are no staffing or financial implications arising directly from this report.

4.5 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

4.6 Recommendations are risk assessed and graded by Internal Audit as set out in Appendix D.

5 Scheme of Governance

5.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report and their comments are incorporated within the report and are satisfied that the report complies with the Scheme of Governance and relevant legislation.

5.2 The Committee is able to discuss this item in terms of Sections G.1.1.d and G.1.4 of the List of Committee Powers in Part 2A of the Scheme of Governance as the Committee is responsible for Internal Audit matters and reviewing the activities of Internal Audit.

CHIEF INTERNAL AUDITOR

Report prepared by Jamie Dale, Chief Internal Auditor
14 March 2024

List of Appendices

Appendix A – Internal Audit Report 2431 – System Licences

Appendix B – Internal Audit Report 2426 – Planning Enforcement

Appendix C – Internal Audit Report 2428 – Fixed Asset Register

Appendix D – Grading of Recommendations