



Council Offices, Almada Street
Hamilton, ML3 0AA

Thursday, 15 February 2018

Dear Councillor

Risk and Audit Scrutiny Forum

The Members listed below are requested to attend a meeting of the above Forum to be held as follows:-

Date: Wednesday, 01 November 2017

Time: 10:00

Venue: Committee Room 2, Council Offices, Almada Street, Hamilton, ML3 0AA

The business to be considered at the meeting is listed overleaf.

Members are reminded to bring their fully charged tablets to the meeting

Yours sincerely

Lindsay Freeland
Chief Executive

Members

Graeme Campbell (Chair), Andy Carmichael, Poppy Corbett, Mary Donnelly, George Greenshields, Mark Horsham, Julia Marrs, Carol Nugent, Margaret B Walker, Jim Wardhaugh

Substitutes

Janine Calikes, Isobel Dorman, Monique McAdams, Lynne Nailon, Bert Thomson, Jared Wark

BUSINESS

- 1 **Declaration of Interests**
- 2 **Minutes of Previous Meeting** 3 - 8
Minutes of the meeting of the Risk and Audit Scrutiny Forum held on 20 September 2017 submitted for approval as a correct record. (Copy attached)

Item(s) for Consideration

- 3 **Internal Audit Activity as at 13 October 2017** 9 - 16
Report dated 13 October 2017 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 4 **2016/2017 Year End Risk Management Report** 17 - 20
Report dated 12 October 2017 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 **2016/2017 Year End Insured Risks Report** 21 - 38
Report dated 12 October 2017 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 6 **Shared Risk Assessment - Local Scrutiny Plan 2017/2018** 39 - 44
Report dated 13 October 2017 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 7 **Forward Programme for Future Meetings** 45 - 48
Report dated 16 October 2017 by the Executive Director (Finance and Corporate Resources). (Copy attached)

Urgent Business

- 8 **Urgent Business**
Any other items of business which the Chair decides are urgent.

For further information, please contact:-

Clerk Name: Pauline MacRae

Clerk Telephone: 01698 454108

Clerk Email: pauline.macrae@southlanarkshire.gov.uk

RISK AND AUDIT SCRUTINY FORUM

Minutes of meeting held in Committee Room 2, Council Offices, Almada Street, Hamilton on 20 September 2017

Chair:

Councillor Graeme Campbell

Councillors Present:

Andy Carmichael, Poppy Corbett, Mary Donnelly, Isobel Dorman (*substitute for Councillor Horsham*), George Greenshields, Julia Marrs, Carol Nugent, Margaret B Walker, Jim Wardhaugh

Councillor's Apology:

Mark Horsham

Attending:

Finance and Corporate Resources

P Manning, Executive Director; Y Douglas, Audit and Compliance Manager; P MacRae, Administration Officer; G McCann, Head of Administration and Legal Services; C McGhee, Audit Adviser; J Taylor, Head of Finance (Strategy)

Also Attending:

Audit Scotland

F Mitchell-Knight, D Richardson and R Smith, External Auditors

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Risk and Audit Scrutiny Forum held on 14 June 2017 were submitted for approval as a correct record.

The Committee decided: that the minutes be approved as a correct record.

3 Internal Audit Activity as at 31 August 2017

A report dated 31 August 2017 by the Executive Director (Finance and Corporate Resources) was submitted on work completed by Internal Audit during the period 27 May to 31 August 2017.

Details were given on the progress of audit assignments and the performance of Internal Audit which highlighted that:-

- ◆ 93% of assignments had been delivered within budget against a target of 80%
- ◆ 76% of draft reports had been delivered on time against a target of 80%
- ◆ 86% of the 2017/2018 Quarter 1 Internal Audit Plan had been started
- ◆ 50% of audit assignments had been concluded to a signed action plan within 4 weeks of the issue of a draft report against a target of 80%, although year end work priorities had impacted on target achievement
- ◆ 96% of Internal Audit recommendations had been delivered on time against a target of 90%

The findings from assignments completed in the period 27 May to 31 August 2017 were detailed in Appendix 2 to the report. A significant assignment completed in the period was detailed in Appendix 3 to the report.

The Forum decided: that the report be noted.

[Reference: Minutes of 14 June 2017 (Paragraph 3)]

4 Internal Audit Plan 2017/2018

A report dated 30 August 2017 by the Executive Director (Finance and Corporate Resources) was submitted on the Internal Audit Plan 2017/2018.

At its meeting on 7 March 2017, the Forum had endorsed a proposal to defer a programme of assignments as detailed in Appendix 3 to the report from 2016/2017 into Quarter 1 of 2017/2018. It noted that a further Plan covering Quarters 2 to 4 would be submitted in Quarter 2 of 2017/2018, covering the remainder of the year together with a Strategic Plan through to 31 March 2020.

A total of 1,053 audit days, inclusive of 250 days which had been allocated to external clients, had been provided for in Quarters 2 to 4 of the 2017/2018 Audit Plan. The outline scope of assignments contained in Quarters 2 to 4 of the Plan was detailed in Appendix 1 to the report.

The focus of the 2017/2018 Plan was the delivery of a programme of work which would inform the annual audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control arrangements. A contingency list of audit assignments would be prepared. Assignments from this list could be delivered if time was available or if significant risks in those areas emerged during the course of the year.

The 2017/2018 Audit Plan would be delivered within the context of the Internal Audit Charter, attached as Appendix 2 to the report, and in accordance with the Public Sector Internal Auditing Standards (PSIAS). A Strategic Plan of work for 2018 to 2020 was attached as Appendix 6 to the report. This would assist in coordinating audit work with the Council's external auditors, Audit Scotland. The Strategic Plan would be reviewed at the start of 2018/2019 and 2019/2020 to determine the resources available to deliver the Plan and to reassess the risks. An Annual Plan would continue to be submitted to the Forum.

Officers responded to a member's question on the potential inclusion of pupil capacity within some of the Council's secondary schools as one of the Council's top risks.

The Forum decided: that the proposed Internal Audit Plan for Quarters 2 to 4 of 2017/2018 be endorsed and submitted to the Executive Committee to be held on 27 September 2017.

[Reference: Minutes of 7 March 2017 (Paragraph 2)]

5 Internal Audit Annual Assurance Report 2016/2017

A report dated 31 August 2017 by the Audit and Compliance Manager (Finance and Corporate Resources) was submitted providing:-

- ◆ a summary of progress and performance of Internal Audit for the financial year 2016/2017
- ◆ an opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control systems based on audit work undertaken in 2016/2017

Details were given on:-

- ◆ Internal Audit performance
- ◆ Council-wide performance in relation to the delivery of audit actions
- ◆ workload analysis
- ◆ links to the Council's objectives and top risks
- ◆ management of fraud risks
- ◆ financial controls and findings
- ◆ operational controls and findings

The overall opinion expressed was that there was a good level of assurance over the financial controls in operation across the Council and an adequate level of assurance over the Council's operational control system for the financial year 2016/2017. The Internal Audit findings had informed the Council's 2016/2017 Governance Statement.

A summary of the report would be submitted to the meeting of the Executive Committee to be held on 27 September 2017.

The Forum decided:

- (1) that the positive Internal Audit performance during 2016/2017 be noted;
- (2) that the level of assurance on the Council's control environment be noted; and
- (3) that it be noted that the overall findings from Internal Audit work had informed the Council's 2016/2017 Annual Governance Statement.

[Reference: Minutes of 30 August 2016 (Paragraph 4)]

6 Efficiency Savings 2016/2017

A report dated 14 August 2017 by the Executive Director (Finance and Corporate Resources) was submitted on the Council's Efficiency Savings figure for 2016/2017.

As part of the Scottish Government's efficiencies agenda, councils had been asked to return information on efficiencies generated in the year.

The level of efficiencies achieved by the Council in 2016/2017 was £22.496 million. This figure took account of the removal of any savings which were not considered to be efficiencies achieved in the year. The efficiency savings did, however, include efficiencies achieved through improved procurement practices and efficiencies identified by the Lanarkshire Valuation Joint Board.

The Council continued to recognise the ongoing requirement to demonstrate efficiency, with continuous improvement remaining a key principle of Best Value.

The Efficiency Statement, which was attached as an appendix to the report, had been forwarded to the Scottish Government by the due date of 18 August 2017.

The Forum decided: that the Efficiency Savings figure of £22.496 million for 2016/2017, which had been submitted to the Scottish Government by the due date of 18 August 2017, be noted.

[Reference: Minutes of the Executive Committee of 30 August 2017 (Paragraph 14)]

7 Fraud Statistics Annual Report 2017

A report dated 31 August 2017 by the Executive Director (Finance and Corporate Resources) was submitted on fraud statistics for the year to 31 March 2017 and comparing those figures with the previous year's statistics.

The number, types, outcomes and costs of fraud investigations, together with performance measures for the year to 31 March 2017, were detailed in Appendices 1 and 2 respectively to the report. A comparison to the statistics for the same period in 2015/2016 was also provided. The fraud statistics for 2016/2017 highlighted that:-

- ◆ 179 fraud investigations with a total value of £739,000 had either been reported in the period or carried forward from 2015/2016, representing an increase in both number and value from the previous year
- ◆ of the 179 cases, 62 (35%), valued at £377,000, had been closed within the period, representing a slight decrease of 3% when compared with the previous year's results
- ◆ 56% of cases investigated were founded
- ◆ 88% of founded cases related to benefit fraud or fraud committed by a third party
- ◆ the majority of work in progress (95%) related to benefit cases identified from Benefits and Revenues investigations and passed to the Department for Work and Pensions' (DWP) Fraud and Error Service (FES)

An action plan on the management of fraud risk, based on the latest CIPFA guidance, Fraud Risk Evaluation Diagnostic 2 (FRED 2), had been prepared as a result of a self assessment exercise undertaken by Internal Audit against good practice guidance in fraud management. The action plan was attached as Appendix 3 to the report, together with details of progress against each action.

Officers responded to members' questions on various aspects of the report.

The Forum decided: that the report be noted.

[Reference: Minutes of 20 September 2016 (Paragraph 5)]

8 National Fraud Initiative 2016/2017

A report dated 31 August 2017 by the Executive Director (Finance and Corporate Resources) was submitted on the 2016/2017 National Fraud Initiative (NFI).

The NFI matched similar data in different public sector systems and identified possible inconsistencies. Those inconsistencies, known as matches, required to be investigated by local authorities with a view to detecting fraud. Until 2014, the focus of the initiative alternated annually between a limited and a full exercise. The full exercise would continue to be undertaken every 2 years, however, the limited Single Person Discount (SPD) exercise, where the electoral register and council tax data were compared to detect cases where Single Person Discount was being claimed and there was more than 1 person over 18 in the household, would now be carried out annually. The 2016/2017 NFI had been a full exercise and involved Council wide comparisons including:-

- | | |
|--------------------------------|-------------------------------------|
| ◆ benefits | ◆ insurance claims |
| ◆ payroll | ◆ blue badge holders |
| ◆ creditors | ◆ recipients of direct funding |
| ◆ licences | ◆ private nursing home residents |
| ◆ rents | ◆ travel passes and parking permits |
| ◆ right to buy | ◆ UK Border Agency |
| ◆ housing waiting list | ◆ procurement |
| ◆ council tax reduction scheme | |

In addition, records had also been matched to the Department for Work and Pensions' deceased persons' records.

Details were given on the results of the 2016/2017 exercise which showed that:-

- ◆ there was a total of 22,299 matches, however, it had not been possible to carry out a meaningful comparison between the total number of matches from the previous year as there had been 66 new reports containing 10,883 matches in the 2016/2017 exercise
- ◆ the greatest increases in the number of matches related to blue badges and right to buy
- ◆ the greatest decreases in the number of matches related to housing benefit, insurance claims and creditors

The Housing Benefit Fraud Section had transferred to the Department for Work and Pensions' Fraud and Error Service (FES), therefore, housing benefit fraud was no longer investigated by the Council. Initial investigations still required to be undertaken by the Council and, if this indicated potential fraud, the case would be passed to FES for further investigation. This could result in a delay to the conclusion of investigations and it was, therefore, anticipated that the full exercise would not be concluded until 2018.

It was anticipated that the Council would investigate a minimum of 4,136 matches, excluding SPD matches.

The Forum decided: that the report be noted.

[Reference: Minutes of 8 November 2016 (Paragraph 9)]

9 Financial Resources Scrutiny Forum Activity

A report dated 21 August 2017 by the Executive Director (Finance and Corporate Resources) was submitted on reports considered by the Financial Resources Scrutiny Forum in the period from October 2016 to September 2017.

A report on the business considered by the Financial Resources Scrutiny Forum would be submitted to the Risk and Audit Scrutiny Forum on an annual basis.

The Forum decided: that the report be noted.

10 External Auditor's 2016/2017 Annual Report on the Audit of South Lanarkshire Council

The following documents were submitted by Audit Scotland, the Council's external auditors:-

- ◆ letter and appendices relating to the 2016/2017 Annual Audit report on South Lanarkshire Council and registered charities administered by South Lanarkshire Council
- ◆ 2016/2017 South Lanarkshire Council proposed Annual Audit report to members of the Council and the Controller of Audit

Prior to consideration of the external auditor's Annual Report, the Chair and members of the Forum expressed concern regarding the late receipt of the report and the resultant time available to members to examine its content. Having heard the Executive Director (Finance and Corporate Resources) and the external auditors on the reasons for the delay in issuing the report, the Forum concluded that consideration be given to the report but reiterated that reports should be received within the recognised timescale. Assurances were given that, in future, this would be the case.

The Assistant Director of Audit Services, Audit Scotland, introduced the report and the Senior Audit Manager, Audit Scotland, spoke on the Annual Audit report and highlighted the following:-

- ◆ the audit of the 2016/2017 Annual Accounts
- ◆ financial management
- ◆ financial sustainability

- ◆ governance and transparency
- ◆ value for money
- ◆ key messages
- ◆ 2016/2017 action plan on recommendations for improvement

The external auditors' opinion on the Council's Annual Accounts 2016/2017 and those of the 3 charities administered by the Council was unqualified.

The external auditors and officers responded to members' questions on various aspects of the report.

The Forum decided: that the report be noted.

11 Forward Programme for Future Meetings

A report dated 22 August 2017 by the Executive Director (Finance and Corporate Resources) was submitted on the outline forward programme for the meeting of the Risk and Audit Scrutiny Forum to 21 March 2018.

As part of future arrangements, members were invited to suggest topics for inclusion in the Forum's forward programme.

The Forum decided: that the outline forward programme for the Risk and Audit Scrutiny Forum to 21 March 2018 be noted.

12 Urgent Business

There were no items of urgent business.

Report

3

Report to:	Risk and Audit Scrutiny Forum
Date of Meeting:	1 November 2017
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Internal Audit Activity as at 13 October 2017
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Update the Risk and Audit Scrutiny Forum on progress by, and performance of the Internal Audit service in the period to 13 October 2017

2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):-

- (1) that progress and performance is noted

3. Background

3.1. Findings from internal audit assignments are reported to the Forum throughout the year. The last progress report to the Forum was in September 2017. This reported on work completed in the period 27 May to 31 August 2017. This report covers all work completed in the period 1 September to 13 October 2017. Performance information is also included.

4. Performance

4.1. As at 13 October 2017, 80% of the 2017/2018 Audit Plan has been started. The other key performance indicators reflecting quality, on time and within budget for the period to 30 September 2017 are summarised in Appendix One together with explanations. 83% of draft reports have been delivered on time and 91% within budget against targets of 80% respectively. Quality continues to be monitored through internal quality control procedures.

4.2. Client contributions to the delivery of the audit plan take the form of responding to draft reports, agreeing to closing meetings and signing reports quickly once agreed. 67% of audit assignments were concluded to a signed action plan within four weeks of the issue of a draft report against a target set of 80%.

5. Findings

5.1. Appendix Two lists all assignments completed in the period 1 September to 13 October 2017. This included an annual report that was presented to the Board of South Lanarkshire Health and Social Care Partnership on 12 September 2017 in relation to a programme of audit work that was concluded in 2016/2017. A summary of the content of this report is noted in paragraphs 5.2 to 5.24 below.

- 5.2. The Public Bodies (Joint Working) (Scotland) Act 2014 received royal assent on 1 April 2014 and provided a framework to support improvement in the quality and consistency of Health and Social Care Services through the integration of health and local authority social services. Within South Lanarkshire, the Council and NHS Board agreed to implement a 'body corporate' model for health and social care integration through the establishment of an Integration Joint Board (IJB). This approach was approved by Executive Committee on 25 September 2013 and the South Lanarkshire Health and Social Care Partnership became fully operational on 1 April 2016.
- 5.3. A Scottish Government Advisory Group - the Integrated Resource Advisory Group (IRAG) – produced professional guidance on integration and the responsibilities of the IJBs. This guidance included the responsibility of the IJB to establish adequate and proportionate internal audit arrangements for review of the adequacy of arrangements for risk management, governance and control of the delegated resources
- 5.4. The joint annual internal audit report for 2016/2017 covered four separate areas, namely, the due diligence process (the financial allocation) together with the IJB's governance arrangements, financial management systems and performance framework.
- 5.5. In respect of the due diligence process, fundamental to the establishment of the IJB, was the identification of the financial allocation required to maintain the agreed "in-scope" services and functions outlined within the IJB Integration Scheme. The first budgets were formally delegated to the IJB for the 2016/2017 financial year. A due diligence process was undertaken by South Lanarkshire Council (SLC) and NHS Lanarkshire (NHSL) to provide assurance as to the adequacy of this first delegated financial allocation to the IJB in 2016/2017 and a report was presented to the IJB on 29 March 2016 documenting the process.
- 5.6. The objective of the audit in 2016/2017 was to provide assurance that the due diligence process undertaken was in line with the corresponding IRAG guidance. The audit focused on the process undertaken and specifically excluded any verification of the actual delegated budget.
- 5.7. Internal Audit work obtained assurances that the due diligence process undertaken was in line with the stages recommended within the IRAG guidance with no obvious gaps and that the risks attached to the delegated budget were understood by both parties.
- 5.8. Following the due diligence process, both parties accepted the continuing risk that the funds made available to the IJB, in both the short and longer term, may not be sufficient to fully fund all anticipated needs either as a result of the Scottish Government financial settlements, increases in demographic growth and/or changing priorities.
- 5.9. In terms of the risk of overspend, the risk to the other partner was assessed as low since a key assumption accepted by the partners was that overspends would be funded by the partner delegating the corresponding budget. However, although the risk was assessed as low, it was recognised that the impact on the original partner could be high depending on the level of any potential overspend incurred (see also 5.19 and 5.20).

- 5.10. The audit acknowledged that, as integration becomes embedded going forward, the ability to continue to clearly attribute service provision and associated budget to one party may become more difficult and, on that basis, it would be prudent for the IJB to consider how cross-party overspends would be managed.
- 5.11. In time, further financial risks may develop should the integrated body choose to review priorities and their associated resources and the IJB was advised that this risk should continue to be monitored.
- 5.12. The IJB is a legal entity in its own right, created by Parliamentary Order, following Ministerial approval of an Integration Scheme. It operates under public sector good practice governance arrangements which are proportionate to its transactions and responsibilities. The audit in 2016/2017, to assess the governance arrangements in place for the IJB against the IRAG guidance, was supported by review of a self-assessment governance checklist facilitated for the IJB by its Chief Financial Officer (CFO).
- 5.13. The self-assessment exercise and audit assignment concluded that there are strategic arrangements in place in terms of both the financial and operational governance arrangements outlined within the IRAG guidance but that there were some areas for further development. The IJB were advised that actions arising from the self-assessment exercise undertaken by the CFO should be formalised and reported to the IJB's Performance and Audit Sub-Committee to allow progress to be monitored.
- 5.14. The IJB's Governance Statement detailed nine separate control and governance improvement areas to be delivered during 2017/2018. This Statement reflected the audit opinion based on the concluded programme of work for 2016/2017 and had previously been discussed with the CFO.
- 5.15. In respect of financial management arrangements, the Strategic Commissioning Plan, approved in March 2016, included an initial three year medium term financial plan for the resources within the scope of the Strategic Plan. The Commissioning Plan set out the commissioning intentions to be implemented across the three financial years 2016/2017 to 2018/2019. The medium term financial plan is currently under review.
- 5.16. The audit concluded that financial management arrangements are in place, however, that these should continue to be developed to ensure that they are both effective and inform decision-making in future years.
- 5.17. Both SLC and NHSL face challenges balancing their respective budgets due to budget pressures exceeding the provisional level of funding available in 2017/2018 within the Scottish Government financial settlement in that year. Notwithstanding this, the financial contributions of both partners have helped to address a number of significant cost pressures across health and social care services in the year.
- 5.18. Further development of financial arrangements will be required to take cognisance of the requirements of the Annual Financial Statement set out within Scottish Government guidance. This is likely to require further changes within financial information systems to allow the IJB to comply with the guidance but would, in turn, facilitate improvements in financial monitoring arrangements. Work is being progressed to refine the financial reporting format and develop an integrated report.

- 5.19. The arrangements to manage significant budget variances are specified within the IJB's Integration Scheme and Financial Regulations. The assumption is that overspends will be the responsibility of the partner contributing the budget. This mitigates some risk, to the Council, in terms of overspend but the sustainability of such, moving forward, requires consideration. Underspends across the in-scope partnership budgets for 2016/2017 were transferred to reserves in line with the agreed strategy.
- 5.20. A medium/long term financial plan needs to be developed that recognises the risks associated with financial constraints and demographic growth. In addition, a strategy will require to be developed to manage the balance of care. This strategy will require to be supported by detailed business cases which take cognisance of service re-prioritisation, sustainable funding solutions and funding reallocations from a whole system perspective.
- 5.21. The final audit area in 2016/2017 sought to assess the arrangements and frameworks in place within the IJB to monitor and report on performance of the delegated functions.
- 5.22. This concluded that arrangements are in place to provide the IJB with a range of performance information and that, for a sample of indicators reported for Quarter 2 and Quarter 4 2016/2017, targets had been met and no specific improvement areas were identified.
- 5.23. IJBs are required to agree a performance framework to monitor performance of delegated functions in line with the IJB Strategic Plan and the Integration Scheme outlines the performance management requirements for the IJB in terms of the provision of regular reports to the IJB from both the Council and NHS on the delivery of integrated services.
- 5.24. The IJB has established a Performance and Audit Sub-Committee as part of these arrangements whose responsibility is to track progress against outcomes and support the overall governance and scrutiny of the IJB's functions. A wide range of performance information/reports are utilised to support decision making within the IJB and are being further developed as locality structures are established.
- 5.25. Forum members are asked to note performance and findings detailed above and in relation to the assignments detailed at Appendix Two.

6. Progress Against Strategy

- 6.1. The Public Sector Internal Audit Standards (PSIAS) requires progress against the audit strategy to be monitored and reported to the Forum as part of regular monitoring reports that are presented at each meeting.
- 6.2. Delivery of the strategy will be evidenced by completion of the 2017/2018 Plan and this will be monitored through the performance indicators regularly reported to the Forum. Any subsequent changes to the Plan will be presented to the Forum which will include an assessment as to the impact such changes would have on the delivery of the overall audit strategy.

7. Compliance with the Public Sector Internal Audit Standards (PSIAS)

- 7.1. The validated self-assessment exercise is nearing completion and no significant issues have been identified to date.

7.2. It is anticipated that the output from this exercise will now be reported to the Forum in January 2018.

8. Employee Implications

8.1. There are no employee issues.

9. Financial Implications

9.1. At present a breakeven position is forecast to the end of the financial year for the Internal Audit section.

10. Other Implications

10.1. The main risks to the delivery of the Audit Plan are vacancies and team up-skilling requirements, unforeseen service demands and delays with client sign-off. These are mainly mitigated by coaching and training, regular meetings and escalation processes as well as inclusion of contingency time within the annual plan.

10.2. There are no implications for sustainability in terms of the information contained in this report.

11. Equality Impact Assessment and Consultation Arrangements

11.1. There is no requirement to equality assess the contents of this report.

11.2. Heads of Service are consulted on each and every audit assignment.

Paul Manning

Executive Director (Finance and Corporate Resources)

13 October 2017

Link(s) to Council Values/Objectives

- ◆ Objective – Governance and Accountability

Previous References

- ◆ Integrated Health and Social Care to RASF 19 May 2015
- ◆ Internal Audit Plan 2017/2018 7 March 2017
- ◆ Progress report to RASF 14 June 2017
- ◆ Progress report to RASF 20 September 2017

List of Background Papers

- ◆ Figtree extracts of Action Plans

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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Key audit performance indicators as at 30 September 2017

Appendix One

Indicator	Numbers	Percentage	Target	Comment
Assignments delivered within budget	20/22	91%	80%	
Draft reports delivered within 6 weeks of file review	15/18	83%	80%	
2017/2018 Audit Plan completed to draft by 30 April 2018	7/67	10%	100%	80% of 2017/2018 Audit Plan has been started.
Internal Audit recommendations delivered on time	28/29	97%	90%	
Client to agree findings and actions within 4 weeks of draft issue	10/15	67%	80%	Relatively few additional reports finalised in period. Target impacted by year-end work priorities.

Job no.	Assignment name	Draft Issue	Final Issue	Assurance Info
Prior Year				
I941063	Integrated Health and Social Care Governance Gaps 2016/2017	12/09/2017	12/09/2017	Reported to IJB
I941064	Integrated Health and Social Care Performance Management 2016/2017	12/09/2017	12/09/2017	Reported to IJB
I942065	Integrated Health and Social Care Financial Management 2016/2017	12/09/2017	12/09/2017	Reported to IJB
I948066	Integrated Health and Social Care Admin, Meetings and Annual Report 2016/2017	12/09/2017	12/09/2017	See 5.2 – 5.23

2017/2018				
I256064	Taxi Scrutiny Group 2017/2018	01/09/2017	01/09/2017	Participation in Council-wide contract scrutiny groups throughout the year and provision of assurance surrounding the robustness of the process at each stage.
I672118	Misuse of Resources	01/09/2017	01/09/2017	Personnel investigated and no further action required.
I674107	Social Work Resources facility - theft	01/09/2017	01/09/2017	Theft of client's jewellery. Matter passed to Police.
I675119	Fleet Services - Break In	01/09/2017	01/09/2017	Security review undertaken by Security Manager and issues addressed. Internal Audit followed up and confirmed implementation of actions.
I210067	Journal Entry Data (External Audit)	28/09/2017	28/09/2017	Provision of data to External Audit.

Report

4

Report to:	Risk and Audit Scrutiny Forum
Date of Meeting:	1 November 2017
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	2016/2017 Year End Risk Management Report
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an update on progress with risk management activity undertaken during 2016/2017

2. Recommendation(s)

2.1. The Risk and Audit Scrutiny Forum is asked to approve the following recommendation(s):-

- (1) that the progress made by Resources in complying with the requirements of the Risk Management Strategy is noted
- (2) that the progress being made in delivering actions to mitigate top Council risks is noted

3. Background

3.1. The Council has in place a Risk Management Strategy, which details the approach to identifying, managing and mitigating risks faced by the Council. In line with best practice, the Strategy also outlines a number of risk management requirements that Resources are expected to meet.

3.2. The Council has in place a top risk register and top risk control plan. The Council's top risks are reviewed on an annual basis. The aims of the actions contained within the top risk control plan are to mitigate the risks and to strengthen existing control measures.

4. Resource Compliance with the Risk Management Strategy

4.1. Risk Sponsors are required on an annual basis to assess their Resource's compliance with the Risk Management Strategy and provide supporting evidence. The information for 2016/2017 is summarised in the end of year compliance statement which is attached at Appendix One.

4.2. Following the review of the Council's Risk Management Strategy and supporting documents, the compliance statement was reviewed to ensure that the requirements reflect the latest version of the Strategy. This led to some new areas being included within the compliance statement.

4.3. Appendix One shows that Resources continue to demonstrate full compliance with the Strategy, having scored 42 out of 42.

4.4. It is important that the current level of compliance is maintained to demonstrate effective risk management which contributes to robust service planning and improved decision making.

5. Progress Made in Delivering Actions to Control the Council's Top Risks

5.1. On a quarterly basis, performance in completing actions on the Council's top risk control plan is reported through IMPROVe. As at 31 March 2017, the percentage of actions completed was 100 per cent against an overall target of 75 per cent.

5.2. The table below shows the overall status as at 31 March 2017 for all actions relating to the Council's top risk register.

Completion of top risk control actions

Action Status	Number of actions	Percentage of actions
Complete	9	100%
Outstanding as past due date	0	0
Total	9	100%

5.3. Three actions in the 2016/2017 risk control plan have target dates in the future, therefore, they are not included in the table above. These actions will form the basis of the 2017/2018 top risk control plan.

5.4. New actions identified during this year's review of the Council's top risks will also be included within the 2017/2018 top risk control plan.

5.5. The findings of the Council's top risk review will be reported to the Forum in January 2018.

6. Employee Implications

6.1. The Central Risk Management team takes a corporate lead for strategic risk management arrangements and each Resource has a Risk Sponsor who is responsible for developing, challenging and supporting risk management activity at Corporate and Resource levels. Risk Management personnel, Risk Sponsors and other officers, as appropriate, are required to dedicate time to ensure risk management is embedded within Resources.

7. Financial Implications

7.1. There are no financial implications associated with this report.

8. Other Implications

8.1. Failure to implement risk management requirements within Resources and partnerships will impact on the Council's ability to comply with best practice guidance. The work of the Cross Resource Risk Sponsors Group and Resource Risk Groups mitigates against this risk.

8.2. There are no implications for sustainability in terms of the information contained in this report.

9. Equality Impact Assessment and Consultation Arrangements

9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

9.2. Risk Sponsors were consulted on all items contained within this report.

Paul Manning
Executive Director (Finance and Corporate Resources)

12 October 2017

Link(s) to Council Values and Objectives

- ◆ Values: Accountable Effective and Efficient

Previous References

- ◆ Report to RASF – Risk Management Year End Report 2016/2017 – 8 November 2016

List of Background Papers

- ◆ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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**Appendix One
2016/2017 Compliance with Risk Management strategic requirements**

Key

Score 3= Up to date and in line with requirement

Score 2= Work in progress

Score 1= Needs addressed

Requirement from Risk Management strategy	Community and Enterprise Resources	Education Resources	Finance and Corporate Resources	Housing and Technical Resources	Social Work Resources
Risk registers are updated on an annual basis	3	3	3	3	3
Delivery of Resource risk control actions and control actions for top risks lead by the Resource are progressed.	3	3	3	3	3
The risk register and risk control plan are approved annually by the Resource Management Team	3	3	3	3	3
The risk register is presented for noting; and assurance of delivery of actions is given to the Resource Committee on an annual basis.	3	3	3	3	3
Information held on Figtree reflects the latest Resource Risk Register and Risk Control Plan	3	3	3	3	3
The Council's agreed risk profile and risk tolerance level is adopted.	3	3	3	3	3
Risk evaluations are undertaken prior to the commencement of major projects, partnerships and organisational changes	3	3	3	3	3
Formal risk sharing agreements for major partnerships and contracts are in place	3	3	3	3	3
Major decisions are transparent and clearly show the following key elements: <ul style="list-style-type: none"> • Full cost over life of proposal; • Funding source; • Savings or efficiencies; • Other benefits; • Associated risks and how they will be managed. 	3	3	3	3	3
Elected members are kept informed of risks by using the "Other Implications" section of the Committee report template. This section should include: <ul style="list-style-type: none"> • The risks involved with the report's recommendations; • The potential positive and negative consequences; • How these risks are currently being managed (existing controls) or how they will be managed going forward (additional actions); • Link to risks on the Council's top risk register. 	3	3	3	3	3
Assurance is gained from contractors and sub-contractors, in line with procurement processes, of their adoption of recommended risk management practices, particularly that adequate insurance cover, safe health and safety practices, and equalities, sustainable development, business continuity and scrutiny procedures are in place.	3	3	3	3	3
Regular Resource Risk Management Group meetings (or alternative where risk management is a standing agenda item).	3	3	3	3	3
Liaison with Service Planners to ensure that risks associated with Council and Resource plans are identified and assessed; and that appropriate plans are put in place to manage these risks.	3	3	3	3	3
Management of insurance hotspots and required mitigating actions	3	3	3	3	3
Total	42	42	42	42	42
Percentage compliance	100%	100%	100%	100%	100%

Report

Report to:	Risk and Audit Scrutiny Forum
Date of Meeting:	1 November 2017
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	2016/2017 Year End Insured Risks Report
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ highlight trends on an annual basis for insurance claims against the Council.

2. Recommendation(s)

2.1. The Risk and Audit Scrutiny Forum is asked to approve the following recommendation(s):-

- (1) that the outcome of the insurance programme review is noted
- (2) that the Insured Risks Report for year ended 31 March 2017 and positive claims trends are noted
- (3) that planned actions to mitigate insurance hotspots are noted

3. Background

- 3.1. The Council has in place insurance policies for employers' liability, public liability, motor, property and other miscellaneous risks.
- 3.2. The Council's employers' liability policy covers employee injury, disease and death, where the Council is deemed to be negligent.
- 3.3. The public liability policy covers the Council's legal liability to pay claims for death, injury and disease to third parties, as well as third party property damage, where the Council is found to be responsible for such losses.
- 3.4. Motor insurance provides comprehensive cover for all Council vehicles and injuries resulting from motor incidents.
- 3.5. The property insurance policy covers damage/loss to Council buildings and assets.

4. Insurance Programme Review

4.1. A full review of the Council's insurance programme was undertaken prior to the renewal of insurance policies on 1 April 2017. The aim of the review was to ensure the optimum balance between self-insurance and purchased insurance cover, and also, where possible, to reduce the total cost of loss to the Council. The total cost of loss includes insurance premiums, fees for such other contracted insurance services and the cost of self-insured losses. All such costs are met from the Council's Self Insurance Fund.

- 4.2. The main change to the insurance programme was that the level of purchased insurance cover was reduced and the level of self-insured risk increased. The amendments to the programme were made in a calculated risk based manner, using historic claims data as an indication of likely future losses. Calculations demonstrate that the changes to the programme are likely to generate savings in the overall cost of risk going forward.
- 4.3. Uninsured excess levels for the Council's main policies, from 1 April 2017, are:-
- ◆ Motor - £0.100m
 - ◆ Employers' liability and public liability - £0.250m
 - ◆ Property - £0.100m (apart from losses for storm damage, flood and escape of water, which have a £0.500m excess)
- 4.4. It is important that all losses are minimised in order to maintain current levels of premiums and to protect insurance fund reserves.

5. Overview and Analysis of Data

- 5.1. Claims which fall under the main policies are handled by the Council's Risk Management section and external claims handlers, Gallagher Bassett. The number and cost of these claims form the basis of this report and compares like years.
- 5.2. Claims will continue to be intimated beyond the financial year end, with numbers increasing by approximately 20 per cent on average. Up to date annual comparisons for the last five years are included at Appendix One. The comparisons show, on the whole, a positive downward trend in the number and cost of claims.
- 5.3. In addition, to allow comparison of the position as at the year-end for the last two years, Appendix Two compares the claim numbers and costs for incidents reported in 2015/2016 as at 31 March 2016 against incidents reported in 2016/2017, as at 31 March 2017. In effect, this compares the equivalent position and removes the impact of late claims notification for these years.

6. Insurance – Total Losses Reported as at 31 March Each Year

- 6.1. Based on the comparisons in Appendix Two, the overall number of claims received to date for incidents occurring during 2016/2017 is 1,001. This is a reduction of 256 claims (20 per cent) on the numbers reported last year for 2015/2016. The numbers are below the average for the last five years (1,261).
- 6.2. The total estimated cost of claims for 2016/2017 is £1.662m. At the same time last year, estimated claims costs for 2015/2016 was £2.374m. This is a reduction of £0.712m (30 per cent).
- 6.3. The number and cost of claims have reduced across the four main classes of insurance, employers' liability; public liability; motor and property. This is considered to be a positive position.

7. Claim Highlights

- 7.1. A summary of positive risk management activity and improvements in motor and property claims statistics is noted below.
- 7.2. Following a spate of vehicle thefts in 2015/2016, when six vehicles were stolen, with a total value of £0.062m, security guidance was issued to Resources and work is ongoing to improve depot security. No vehicle thefts took place during 2016/2017.

- 7.3. There has been an improvement on the number of “at fault” motor incidents from last year, with 49 fewer claims. The number of “at fault” incidents per vehicle for 2016/2017 is 0.11. This is a 15 per cent improvement on the average for the previous three years, at 0.13 accidents per vehicle. The points system for ‘at fault’ incidents operated through the Occupational Road Risk Policy, identifies drivers who may benefit from support and guidance. Where required, assessments and training is provided for these drivers.
- 7.4. Further initiatives to mitigate occupational road risk are being progressed via the Drivers’ Safety Group. Proposals include an updated road risk guidance, training and fact finding/incident investigation.
- 7.5. The number of property insurance claims (277) intimated for 2016/2017 is down by 23 from the previous year. The value of claims intimated during 2015/2016 was £0.719m, compared to £0.277m for 2016/17. This represents a 61 per cent reduction in costs and is the lowest value of claims intimated in the last five years.
- 7.6. An improvement in Council house fires claims is the main reason for this improvement. Council house fires have reduced from 38, with an estimated total cost of £0.556m in 2015/2016 to 24, with an estimated cost of £0.129m for 2016/2017.
- 7.7. A number of actions have now been implemented and are ongoing to mitigate the fire risk in Council housing stock. These include:-
- ◆ Mapping of incidents and causes
 - ◆ A targeted programme to install door entry systems
 - ◆ Notices have been installed in common closes to encourage residents to keep common areas clear of rubbish/combustibles and to secure close doors (full details noted in Table Two below)
 - ◆ Housing fire procedures and guidance is being developed
 - ◆ Standard specification agreed for bins stores within multi occupancy housing properties

8. Risk Management Fund

- 8.1. A central fund is held by Risk Management to assist Resources in funding for specific risk management initiatives. A bidding process is in place for the limited funds. All bids are considered on their individual merits against set criteria.
- 8.2. Examples of successful bids over the last 12 months, and the resultant positive effects of these measures are detailed in Table One below.

Table One– Successful risk management fund bids

Initiative implemented	Details/Positive effect
Roads inspector training	<p>Failure to defend roads/footway defect claims can be due to the inadequate information in the inspection reports. To mitigate this, inspectors obtained a nationally recognised inspection qualification.</p> <p>The 11 officers who completed the course have been added to the National Register of Approved Inspectors.</p> <p>This will assist officers in identifying the required action to address defects, improve the quality of reports, and will</p>

Initiative implemented	Details/Positive effect
	assist in the defence of public liability claims leading to reduced financial loss.
Langlands Grounds Depot – Installation of CCTV	<p>Following a break-in and theft of a motor vehicle, it was recognised that an area used to store vehicles, plant and equipment was exposed and that the depot would benefit from improved security.</p> <p>Following the installation of a remotely monitored CCTV system, no further break-ins or losses have been reported.</p>
Chatelherault/ Dollan Aqua Centre – Fire safety improvements	<p>During the course of cyclical property insurance surveys, two properties were identified as using deep fat fryers on a regular basis.</p> <p>The insurers placed a requirement on the Council to install emergency electrical isolation buttons within the kitchen areas and recommended the installation of fire suppression systems.</p> <p>The enhanced protection will mitigate the fire risk and reduce likelihood of prolonged closures, loss of revenue and increased costs of working.</p>
Fire safety posters	<p>Following a review by the Council's insurer into fires in housing stock, a recommendation was made to improve communication with tenants in respect of communal fires.</p> <p>A notice was developed, in conjunction with Scottish Fire and Rescue (SF&R) and Police Scotland, which highlights the dangers of fire and provides details of relevant Council services.</p> <p>The notice also provides information on how to arrange a home fire safety visit from SF&R, reminds tenants not to store furniture and other combustible materials in communal areas and to ensure front/rear doors are secured. This will reduce the fire risk.</p>

8.3. Resources are encouraged to implement spend to save initiatives where potential savings are likely to outweigh initial outlay costs. Resource Risk Sponsors are able to provide advice on how to submit bids for assistance with future risk initiatives.

9. Insurance hotspots

9.1. A fresh review of all claims that were intimated to the Council for incidents that occurred during the period 1 April 2014 to 31 December 2016 was undertaken by the Risk Management section. The review identified claims trends for this period and highlighted new emerging areas of risk.

9.2. Table Two below provides headline detail of the claim causes and potential problem areas that were identified as hotspots for each class of insurance for all Resources:

Table Two – Insurance Hotspots

	Education Resources	Social Work Resources	Housing and Technical Resources	Community and Enterprise Resources
Public Liability	N/A	N/A	<ul style="list-style-type: none"> • Slips, trips and falls • Damage by operatives during works 	N/A
Employers' Liability	<ul style="list-style-type: none"> • Falls from height – standing on tables 	<ul style="list-style-type: none"> • Slip, trip, and falls (winter weather) 	<ul style="list-style-type: none"> • Incidents involving scaffolding 	N/A
Motor	<ul style="list-style-type: none"> • Driver at fault incidents (minibuses) 	<ul style="list-style-type: none"> • Reversing incidents • Driver at fault incidents (collisions) • Damage to vehicles whilst parked/ unknown damage 	<ul style="list-style-type: none"> • Reversing incidents • Incidents within Business Units 	<ul style="list-style-type: none"> • Reversing incidents
Property	<ul style="list-style-type: none"> • Water damage • Break in and theft • Defective/ dangerous playground equipment/ trim trails 	<ul style="list-style-type: none"> • Theft/loss of mobile phones 	<ul style="list-style-type: none"> • Fires – housing stock 	<ul style="list-style-type: none"> • Theft/Loss of plant/ equipment from sites/depots

9.3. Forty three actions to mitigate these hotspot areas have been agreed with Resource Risk Sponsors. Completion of these actions will be monitored on a quarterly basis via the Corporate Risk Sponsors Group. The agreed actions are detailed at Appendix Three.

9.4. Progress in implementing actions will be reported to the Forum within future Insured Risks Reports.

10. Asbestos Related Disease Claims

10.1. There are currently 13 asbestos related employers' liability claims outstanding for employees who were employed at one of the Council's predecessor authorities.

10.2. Three new employers' liability claims were intimated during 2016/2017 in respect of alleged asbestos exposure. Where the insurers are known, the claims have been passed onto them to handle. Otherwise, claim settlements and costs will be met from the Council's Self Insurance Fund.

11. Employee Implications

- 11.1. Time and effort will continue to be required by Resource personnel to implement initiatives to mitigate insurance hotspots.

12. Financial Implications

- 12.1. Claims received to date, for incidents which occurred during 2016/2017, are estimated to cost £1.662m. It is reasonable to expect this value to increase due to incidents that have taken place for which claims have not yet been received.
- 12.2. All claims costs and estimates for 2016/2017 are currently within uninsured excess limits. Therefore, based on claims intimated to date for incidents which occurred during 2016/2017, it is forecast that the current estimated cost of claims at £1.662m will require to be met from the Council's self-insurance fund.
- 12.3. During 2016/2017, a total of £2.196m was paid out by the Council on all claims, irrespective of their incident date. For claims which occurred between 1 April 2016 and 31 March 2017, £0.405m was paid out by the Council. These costs include claims payments and other associated costs.
- 12.4. The total cost of loss for 2016/2017 was £3.6m. This covers claims costs, insurance premiums and other costs for contracted insurance services. For 2015/2016, the total cost of loss was £4.2m.
- 12.5. The figures noted above exclude costs associated with the 13 outstanding asbestos related disease claims mentioned in section 10. Any successful claims where insurance cover does not exist will be met from the Council's self-insurance fund.
- 12.6. The insurance programme review detailed at section four of the report, resulted in an overall saving of £0.257m in premiums and fees for 2017/2018. It should be noted, however, that the increased levels of uninsured excesses on the Council's insurance policies means that there is likely to be an increase in the level of self-insured payments each year.
- 12.7. As at 31 March 2017, the balance in the insurance fund was £3.333m, with current contributions from Council Resources at £2.672m per annum.
- 12.8. The balance in the insurance fund will require to be monitored to ensure adequate funds are available to meet known liabilities. An actuarial review of the Council's insurance fund is currently being undertaken. The findings of this review will be reported to the Forum at a later date.

13. Other Implications

- 13.1. The cost of insurance claims and premiums is linked to the Council top risk 'Reduction in external funding and fees/income received by the Council, as well as increased financial pressures/demand for services; results in savings difficulties'.
- 13.2. Failure to adequately manage insurance hotspots is likely to lead to increased claims numbers, self-insurance costs and insurance premiums. This risk is mitigated through the insurance hotspots action plan and other risk management initiatives implemented by Resources or through the risk management bidding process.
- 13.3. There are no implications for sustainability in terms of the information contained in this report.

14. Equality Impact Assessment and Consultation Arrangements

14.1. There is no requirement to carry out an impact assessment in terms of the proposals contained within this report.

14.2. Consultation has taken place with Resource Risk Sponsors.

Paul Manning

Executive Director (Finance and Corporate Resources)

12 October 2017

Link(s) to Council Values and Objectives

- ◆ Values: Accountable Effective and Efficient

Previous References

- ◆ Report to Risk and Audit Scrutiny Forum – 2015/16 Year End Insured Risks Report, 8 November 2016

List of Background Papers

- ◆ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Patrick Murphy, Head of Finance (Transactions)

Ext: 4065 (Tel: 01698 454065)

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Appendix One

Full year claims numbers and values by Resource as at 31 March 2017

All claim types

Number of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	791	754	691	758	453
Education	49	37	42	42	27
Finance and Corporate	1	1	1	3	5
Housing and Technical	674	699	610	477	436
Social Work	87	97	105	75	80
Total	1,602	1,588	1,449	1,355	1,001
Reported at individual year end	1,356	1,449	1,241	1,257	1,001

Cost of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	£984,098	£1,343,978	£909,131	£818,623	£779,968
Education	£536,863	£95,595	£60,008	£109,390	£158,444
Finance and Corporate	£0.00	£0.00	£101	£1,933	£16,766
Housing and Technical	£758,680	£1,260,140	£1,024,466	£964,308	£566,577
Social Work	£127,844	£214,710	£127,841	£99,782	£140,272
Total	£2,407,485	£2,914,423	£2,121,547	£1,994,036	£1,662,027
Reported at individual year end	£2,041,185	£2,795,303	£2,344,876	£2,374,025	£1,662,027

Public Liability Claims

Number of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	461	452	389	420	198
Education	16	8	15	13	7
Finance and Corporate	0	0	1	0	0
Housing and Technical	425	469	373	272	204
Social Work	12	8	7	5	4
Total	914	937	785	710	413

Cost of Claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	£336,067	£912,827	£378,865	£353,337	£478,502
Education	£53,26	£35,745	£37,891	£50,437	£39,027
Finance and Corporate	£0	£0	£101	£0	£0
Housing and Technical	£457,489	£441,014	£249,243	£109,461	£218,929
Social Work	£10,377	£123,990	£2,769	£15,200	£266
Total	£857,199	£1,513,576	£668,869	£528,435	£736,724

Motor

Number of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	268	244	257	283	224
Education	11	13	9	18	9
Finance and Corporate	1	1	0	3	4
Housing and Technical	186	167	184	149	192
Social Work	64	71	86	66	71
Total	530	496	536	519	500

Cost of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	£377,178	£201,944	£316,213	£275,676	£235,256
Education	£2,340	£13,601	£2,344	£19,354	£12,001
Finance and Corporate	£0	£0	£0	£1,993	£6,266
Housing and Technical	£143,119	£94,480	£75,701	£172,499	£185,524
Social Work	£70,968	£36,347	£72,645	£52,178	£111,006
Total	£593,605	£346,372	£466,903	£521,700	£550,052

Employers Liability Claims

Number of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	15	13	20	17	5
Education	7	3	3	2	2
Finance and Corporate	0	0	0	0	0
Housing and Technical	3	1	9	3	1
Social Work	5	8	5	2	3
Total	30	25	37	24	11

Cost of Claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	£144,968	£109,382	£164,635	£131,961	£42,977
Education	£448,185	£15,541	£16,932	£11,171	£28,984
Finance and Corporate	£0.00	£0.00	£0.00	£0.00	£0.00
Housing and Technical	£4,772	£4,709	£77,959	£60,442	£8,439
Social Work	£38,788	£44,883	£50,029	£19,622	£17,500
Total	£636,713	£174,515	£309,555	£223,196	£97,900

Property

Number of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	47	45	25	38	26
Education	15	13	15	9	9
Finance and Corporate	0	0	0	0	1
Housing and Technical	60	62	44	53	39
Social Work	6	10	7	2	2
Total	128	130	91	102	77

Cost of claims

	2012/13	2013/14	2014/15	2015/16	2016/17
Community and Enterprise	£125,885	£119,825	£49,429	£57,649	£23,233
Education	£33,074	£30,709	£2,841	£28,428	£78,432
Finance and Corporate	£0	£0	£0	£0	£10,500
Housing and Technical	£157,600	£719,937	£621,564	£621,906	£153,685
Social Work	£7,711	£490	£2,398	£12,782	£11,500
Total	£324,270	£870,961	£676,232	£720,765	£277,350

Appendix Two

Comparison of claims costs and numbers for claims occurring during the last two years as at their respective year ends

All claim types

Number of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	703	453	-250	-36%
Education	38	27	-11	-29%
Finance and Corporate	3	5	+2	+67%
Housing and Technical	442	436	-6	-1%
Social Work	71	80	+9	+13%
Total	1,257	1,001	-256	-20%

Cost of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	£1,010,354	£779,968	-£230,386	-23%
Education	£122,992	£158,444	+£35,452	+29%
Finance and Corporate	£1,993	£16,766	+£14,773	+741%
Housing and Technical	£1,139,062	£566,577	-£572,485	-50%
Social Work	£99,624	£140,272	+£40,648	+41%
Total	£2,374,025	£1,662,027	-£711,998	-30%

Public Liability Claims

Number of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	375	198	-177	-47%
Education	11	7	-4	-36%
Finance and Corporate	0	0	0	0%
Housing and Technical	242	204	-38	-16%
Social Work	3	4	+1	+33%
Total	631	413	218	-35%

Cost of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	£499,649	£478,502	£21,147	-4%
Education	£43,218	£39,027	£4,191	-10%
Finance and Corporate	£0	£0	£0	0%
Housing and Technical	£275,059	£218,929	£56,130	-20%
Social Work	£700	£266	£434	-62%
Total	£818,626	£736,724	£81,902	10%

Motor Claims

Number of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	279	224	-55	-20%
Education	18	9	-9	-50%
Finance and Corporate	3	4	+1	+33%
Housing and Technical	145	192	+47	+32%
Social Work	64	71	+7	+11%
Total	509	500	-9	-2%

Cost of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	£386,223	£235,256	-£150,967	-39%
Education	£33,120	£12,001	-£21,119	-64%
Finance and Corporate	£1,993	£6,266	+£4,273	+214%
Housing and Technical	£190,294	£185,524	-£4,770	-3%
Social Work	£75,590	£111,006	+£35,416	+47%
Total	£687,220	£550,052	-£137,168	-20%

Employers Liability Claims

Number of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	11	5	-6	-55%
Education	2	2	0	0%
Finance and Corporate	0	0	0	0%
Housing and Technical	2	1	1	-50%
Social Work	2	3	+1	+50%
Total	17	11	-5	-29%

Cost of claims

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	£73,245	£42,977	-£30,268	-41%
Education	£15,596	£28,984	+£13,388	+86%
Finance and Corporate	£0	£0	£0	0%
Housing and Technical	£50,242	£8,439	-£41,803	-83%
Social Work	£10,552	£17,500	+£6,948	+66%
Total	£149,635	£97,900	-£24,493	-16%

Property

Claims Numbers

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	38	26	-12	-32%
Education	7	9	+2	+29%
Finance and Corporate	0	1	+1	+100%
Housing and Technical	53	39	-14	-26%
Social Work	2	2	0	0%
Total	100	77	-23	-23%

Claims Costs

	2015/16 as at 31 March 2016	2016/17 as at 31 March 2017	Difference	Difference Percentage
Community and Enterprise	£51,237	£23,233	-£28,004	-55%
Education	£31,058	£78,432	+£47,374	+153%
Finance and Corporate	£0	£10,500	+£10,500	+100%
Housing and Technical	£623,467	£153,685	-£469,782	-75%
Social Work	£12,782	£11,500	-£1,282	-10%
Total	£718,544	£277,350	-£441,194	-61%

**Appendix Three
Insurance Hotspots – Action Plans**

Resource	Community and Enterprise Resources	
Class of risk	Hotspot identified	Agreed remedial action
Employers' Liability	General	<ol style="list-style-type: none"> 1. Ensure robust accident investigations are carried out and lessons learned shared as appropriate. 2. Continue to monitor closely and report outcome of detailed claims analysis to Community and Enterprise SMT.
Motor	Reversing incidents	<ol style="list-style-type: none"> 1. Ensure all new drivers attend driving assessment prior to driving SLC vehicles (All Services). 2. Ensure use of reversing assistants (Waste).
Property	Theft/Loss of plant/equipment from sites/depots	<ol style="list-style-type: none"> 1. Complete upgrade of security at Strathaven Grounds Depot. 2. Liaise with Security Manager to review security at relevant Grounds premises and identify where security upgrades are required. Implementing recommendations, where reasonably practicable. 3. Tool Box Talk to be rolled out to all Roads Contracting employees reminding them of existing procedures for security of equipment on site.

Resource	Education Resources	
Class of risk	Hotspot identified	Agreed remedial action
Employers' liability	Falls from height – standing on tables	<ol style="list-style-type: none"> 1. Safe Systems of Work to be re-issued to all staff in to reinforce message.
Public liability	Repeat incidents within Halfmerke Primary School.	<ol style="list-style-type: none"> 1. To be further investigated with School and School Support Co-Ordinator to ensure defect rectified.
Motor	Main area of motor incidents involve Youth Learning Services (YLS)	<ol style="list-style-type: none"> 1. Undertake review of all incidents involving Youth Learning Service. 2. Discussions to be undertaken with drivers to establish the root cause of incidents and implementation of measures to prevent reoccurrence.
Property/Public liability	Defects within schools – playgrounds, external furniture, equipment etc.	<ol style="list-style-type: none"> 1. Reinforce that Janitorial staff complete on a weekly basis the property checklist and copies held within Schools.

Property	Trim trails – defective and dangerous play equipment	1. Undertake audit of equipment held within School playgrounds; and the current inspection/maintenance arrangements that are in place. Defects noted to be repaired timeously.
Property	Damage to Council property caused by third parties	1. Procedural note to be prepared and issued to ensure that recoveries are pursued from third parties who cause damage to Council property.
Property	Break-in at St Ninian's Primary School (high value IT loss)	1. Security Audit of School to be undertaken by Council's Security Manager and remedial action required implemented.
Property	Water damage – expansion joints/valves	1. Situation to be investigated further through Schools Modernisation to establish if there has been a history of problems with expansion joints/valves leaking; and establish what remedial action has been taken to resolve issues.

Resource	Housing and Technical Resources	
Class of risk	Hotspot identified	Agreed remedial action
Employers' liability	Slip, trips and falls (winter weather)	1. Ensure severe weather guidance rolled out following completion of review by Health and Safety. 2. Ensure risk assessments and winter procedures are up to date, and issued to appropriate employees.
Employers' liability	Use of PPE – industrial deafness	1. Use of PPE at all times by all employees to be reinforced via tool box talks.
Employers' liability	Scaffolding incidents	1. Ensure that handover certificates received from contractors, reviewed and details recorded. 2. Qualified Council scaffolders to ensure structures integrity.
Public liability	Slips, trips and falls – defects	1. Housing Services will review the checklists for scheduled estate inspections. Good practice will be established through liaison with Community and Enterprise Resources and the Council's insurers.
Public liability	Damage by operatives during works	1. Tool box talk to be developed and delivered to tradesmen.
Motor	Reversing incidents	1. Undertake review of reversing incidents to establish those vehicles fitted with reversing sensors. If fitted with sensors, establish cause of incidents and take

		appropriate action to prevent reoccurrence.
Motor	Incidents within Business Units	<ol style="list-style-type: none"> 1. Review of traffic management plan for Hamilton Business Unit to establish if changes are possible to mitigate risks and/or reduce traffic flow. 2. Currently reviewing options in conjunction with Community and Enterprise Resources for disposal of waste materials in the local areas rather than transport back to Business units – this would reduce transportation costs and traffic flow within the Business Units.
Property	House fires	<ol style="list-style-type: none"> 1. Procedures and Guidance on House fires to be developed and rolled out. 2. Posters highlighting fire safety and the need to keep areas clear developed and placed in communal areas of properties in high risk areas.

Resource	Social Work Resources	
Class of risk	Hotspot identified	Agreed remedial action
Employers' liability	Slip, trips and falls (winter weather)	<ol style="list-style-type: none"> 1. Undertake pilot of appropriate footwear. 2. Subject to evaluation of the pilot, consider provision of footwear to staff. 3. Winter severe weather guidance to be updated to cover actions to minimise risk. 4. Risk assessments to be updated to include section on cold weather hazards such as ice, snow and frost; and slips, trips and falls in cold weather. 5. Briefing or Learn-on-Line Module to be developed on dangers that staff could encounter when delivering services during winter weather. 6. Consider trial of salt/grit being made available to staff at identified locations where care is of a critical nature. 7. Consider communication with service users regarding the difficulties the Council may face in delivering services during periods of severe weather. 8. Consider issue of letter to service users to outline what assistance they, their family, neighbours or friends can provide in severe weather to allow the Council to

		continue delivery of services.
Motor	Reversing incidents	<ol style="list-style-type: none"> 1. Specification of new vehicles to be reviewed, and consideration made to include locators and reversing sensors. 2. Guidance on safe reversing to be provided to drivers.
Motor	Use of mobile phones/reading files whilst driving	<ol style="list-style-type: none"> 1. Staff briefing to be issued to reinforce legislation changes (fines/licence endorsements).
Motor	Own fault collisions (minibuses)	<ol style="list-style-type: none"> 1. Minibus Driver Awareness Scheme (MiDAS) training – records of drivers to be reviewed. Refresher training to be undertaken where required.
Motor	Damage to vehicles whilst parked/unknown damage	<ol style="list-style-type: none"> 1. Practicalities of additional checks at handovers/end of shifts to be considered.
Motor/Property	Security at Depots	<ol style="list-style-type: none"> 1. Security measures at Auchentibber to be reviewed following vandalism to vehicles and break-in and thefts.
Property	Loss of mobile phones	<ol style="list-style-type: none"> 1. Staff briefing to be issued.

Report

Report to:	Risk and Audit Scrutiny Forum
Date of Meeting:	1 November 2017
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Shared Risk Assessment – Local Scrutiny Plan 2017/2018
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide the Forum with a copy of the Local Scrutiny Plan for 2017/2018. This is the outcome of the annual Shared Risk Assessment process carried out by Audit Scotland and other inspection agencies through the Local Area Network.

2. Recommendation(s)

2.1. The Forum is asked to note the following recommendation(s):-

- (1) that the detail of the Local Scrutiny Plan (LSP) is noted; and
- (2) to note that, as in previous years, Resources will consider the content of the report and ensure that adequate progress is made both to maintain the existing risk assessment status and to mitigate, where possible, against future risks or issues in advance of next year's Local Scrutiny Plan.

3. Background

3.1. The Local Scrutiny Plan (LSP) sets out the planned scrutiny activity for South Lanarkshire Council during 2017/2018. The plan is based on a shared risk assessment (SRA) undertaken by a local area network (LAN), comprising representatives of all the scrutiny bodies who engage with the council. The purpose of the shared risk assessment process is to determine what scrutiny activity might be appropriate, based on an examination of a wide range of evidence about the Council and its services.

3.2. The plan does not identify or address all risks in the Council. It covers only those risk areas that the LAN has identified as requiring scrutiny, or where scrutiny is planned as part of a national programme.

3.3. The Council's LSP 2017/2018 is available on the Accounts Commission website, along with those of all other councils and the National Scrutiny Plan for 2017/2018. The main points within South Lanarkshire's LSP are summarised below.

4. Shared Risk Assessment and Local Scrutiny Plan

4.1. The SRA undertaken by the LAN this year has identified that there will be no risk based scrutiny activity for 2017/2018, the fourth successive year that no risk-based scrutiny has been considered necessary.

4.2. Key findings within the South Lanarkshire's LSP 2017/2018 are summarised below:

- ◆ The Council has a sound approach to **financial management**, which includes longer-term financial planning. The Council faces a funding gap of £18.8 million in the coming year and has developed a savings package to address this shortfall. The Council has an established programme examining service operation and assessing whether improvements and efficiencies can be made
- ◆ In April 2016, the **health and social care partnership** between South Lanarkshire Council and NHS Lanarkshire became operational. South Lanarkshire Integration Joint Board (SLIJB) now has delegated responsibility for delivering all adult health and social care and children's health services within South Lanarkshire. The integration of health and social care services is a significant transition for the Council and its partners and the LAN will continue to monitor the impact on service delivery and users
- ◆ During 2016, the Care Inspectorate and Health Improvement Scotland carried out a joint inspection of **services for older people** in South Lanarkshire. The findings from this review were published in June 2016 and highlighted areas of good performance but also made recommendations where improvements could be made. Across nine quality indicators, three were found by inspectors to be 'good' and six 'adequate' and actions have been identified to address those areas where improvement is required. Bi-monthly meetings are being held with the partnership group to monitor progress against these areas
- ◆ The Scottish Housing Regulator (SHR) has reviewed and compared the 2015/2016 performance of all Scottish **social landlords** and found that South Lanarkshire Council had room for improvement in relation to: factored owners satisfied with the factoring service; Scottish Housing Quality Standard (SHQS); time to complete non-emergency repairs and some aspects of its homelessness service, including the overall length of stay in temporary accommodation and lets to homeless households. SHR will monitor the Council's progress in addressing the housing and homelessness service weaknesses identified in this plan. It will review the Council's half yearly performance management reports and meet Council officials as necessary

4.3. Whilst the LSP confirms that there is no risk based scrutiny planned in South Lanarkshire during 2017/2018, the Council will be subject to some scrutiny activity as part of wider national inspection programmes across Scotland. These are shown below.

Scrutiny Body	Scrutiny Activity	Date
Audit Scotland	Audit Scotland plans to undertake performance audit work on Arms Length External Organisations (ALEOs), city deals, early learning and childcare, and health and social care integration.	Dates to be determined
Education Scotland	Education Scotland reviewed the quality of Careers Information, Advice and Guidance (CIAG) services delivered by Skills Development Scotland across South Lanarkshire Council	Report published 31 March 2017

Scottish Housing Regulator (SHR)	SHR will engage with South Lanarkshire Council to monitor its progress in addressing the weaknesses identified in relation to factored owners' satisfaction; SHQS; time to complete non-emergency repairs and some aspects of its homelessness service. The Council will submit half yearly progress reports in relation to its proposed improvement actions and outcomes. SHR will meet with Council officials as necessary.	Half-yearly
Scottish Housing Regulator (SHR)	SHR will publish the findings of its thematic inquiry work into gas safety and repairs completed during 2016/2017. It may carry out further thematic inquiries during 2017/2018. SHR will also review the Scottish Social Housing Charter data submitted by landlords and carry out data accuracy visits during the second quarter of 2017/2018. Where councils are to be involved in a thematic inquiry or a data accuracy visit, the SHR will confirm this directly with the Council and the LAN lead.	Timing to be confirmed

- 4.4. As noted at 4.2 above, the LSP identifies that South Lanarkshire Council has room for improvement in relation to: factored owners satisfied with the factoring service; Scottish Housing Quality Standard (SHQS); time to complete non-emergency repairs and some aspects of its homelessness service, including the overall length of stay in temporary accommodation and lets to homeless households.
- 4.5. Factored owners satisfied with the factoring service. The factored owner survey is conducted on a 3 yearly basis with a new survey due to be carried out within 2017/2018. A range of work continues in this area to support and improve service delivery.
- 4.6. Scottish Housing Quality Standard (SHQS). South Lanarkshire Council in 2015/2016 (the year from which the Local Scrutiny plan is based) had 0.5% of properties failing the SHQS, this was 0.2% below the Scottish Average, however, 0.3% above the local authority average. The Council has a plan in place to address this, with the properties which currently fail the standard included in the 2017/2018 housing investment programme.
- 4.7. Time to complete non-emergency repairs. The non-emergency repairs indicator, which measures the average time taken to complete, was 6.2 days longer than the Scottish average for this type of work. However, this does not reflect the wider performance and satisfaction levels of the overall service being delivered. For all repairs in 2015/2016, (the year from which the Local Scrutiny plan is based) including non-emergency repairs, the Council delivered 99% within its target timescales which were agreed with tenants. It carried out over 36,000 of repairs by appointment (45% of all non-emergency repairs) and carried out 98% of these within the appointment time agreed with tenants, which is higher than the Scottish average of 94.4%. It delivered 94% of repairs right first time, also higher than the Scottish average of 91%, has improved the overall efficiency and effectiveness of the service and satisfaction of the repairs service remains high at 90.5% with the Scottish average currently at 89.9%.

- 4.8. Length of stay in temporary accommodation and lets to homeless households. South Lanarkshire Council continues to place a focus upon providing suitable temporary accommodation that meets the needs of homeless households and is working to reduce the time homeless households spend in temporary accommodation, where possible.
- 4.9. The Council continues to afford priority for permanent settled accommodation to homeless households. This is not an area where the Council considers performance to be poor, indeed, 47% of all lets were to homeless applicants in 2015/2016, (the year from which the Local Scrutiny plan is based). This is 16.4% above the Scottish average and 11% above the local authority average.

5. Next Steps

- 5.1. The LSP does not indicate any risk based scrutiny activity for 2017/2018. Therefore, the Forum is asked to note the detail of the report and the detail relating to the other scrutiny activity. Executive Directors have been asked to ensure that adequate progress is made both to maintain the existing risk assessment status and to mitigate where possible against future risks or issues in advance of next year's LSP.
- 5.2. The LSP is a public document and all councils are expected to consider the LSP at an appropriate Committee. At its meeting on 27 September 2017, the Executive Committee noted the report and agreed that it be submitted to the Risk and Audit Scrutiny Forum and the South Lanarkshire Partnership Board for noting.
- 5.3. All 32 Local Scrutiny Plans are available from the Accounts Commission website together with the National Scrutiny Plan.

6. Employee Implications

- 6.1. There are no employee implications directly associated with the report.

7. Financial Implications

- 7.1. There are no financial implications directly associated with this report.

8. Other Implications

- 8.1. The LSP does not identify any areas of significant scrutiny risk for the Council. There are no sustainability issues associated with the content of this report.

9. Equality Impact Assessment and Consultation Arrangements

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 9.2. Resources were consulted on the submission paper prepared for the LAN and the Council was consulted by the LAN as part of the preparation of the LSP.

Paul Manning
Executive Director (Finance and Corporate Resources)

13 October 2017

Link(s) to Council Objectives/Values

Promote performance management and improvement

Previous References

Executive Committee 14 May 2014 – Shared Risk Assessment – Assurance and Improvement Plan 2014-2017

Executive Committee 27 September 2017 – Shared Risk Assessment – Local Scrutiny Plan 2017/2018

List of Background Papers

Local Scrutiny Plan 2017/2018

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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E-mail: tom.little@southlanarkshire.gov.uk

Report

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Report to:	Risk and Audit Scrutiny Forum
Date of Meeting:	1 November 2017
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Forward Programme for Future Meetings
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of the forward programme for the meetings of the Risk and Audit Scrutiny Forum to June 2018
- ◆ invite members to suggest topics for inclusion in the Forum's forward programme

2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):-

- (1) that the report and the outline forward programme for the meetings of the Risk and Audit Scrutiny Forum to June 2018, attached as an appendix to the report, be noted.

3. Background

3.1 As part of a range of improvement measures introduced as a result of Audit Scotland's report on the Audit of Best Value and Community Planning (2009), an Action Plan for the Risk and Audit Scrutiny Forum was prepared. One of the actions contained in the Plan was to include, as a standard agenda item, a list of items proposed for consideration at subsequent meetings of the Forum to provide an opportunity for members to inform future agendas. The outline forward programme for the Forum to June 2018 is attached, for members' information, as an appendix to the report.

4. Employee Implications

4.1. There are no employee implications.

5. Financial Implications

5.1. There are no financial implications.

6. Other Implications

6.1. There are no risk or sustainability issues associated with the content of this report.

7. Equality Impact Assessment and Consultation Arrangements

7.1. The report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

7.2 There was no requirement to undertake any consultation in terms of the information contained in this report.

Paul Manning
Executive Director (Finance and Corporate Resources)

16 October 2017

Link(s) to Council Values/Objectives

Value – Accountable, Effective and Efficient

Previous References

Executive Committee 8 July 2009

List of Background Papers

Audit Scotland Audit of Best Value and Community Planning

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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APPENDIX – RASF OUTLINE FORWARD PROGRAMME TO JUNE 2018

Meeting Date	Item	Responsibility
24 January 2018	1. Internal Audit Activity Report	Audit and Compliance Manager
	2. Good Governance Action Plan	Head of Administration and Legal Services
	3. Review of the Council's Top Risks	Head of Finance (Transactions)
	4. Actuarial Review of the Insurance Fund	Head of Finance (Transactions)
	5. Performance and Review Scrutiny Forum Annual Update	Head of Communications and Strategy
	6. Corporate Governance – Review of the Adequacy of Internal Audit	External Auditor
	7. Public Service Internal Audit Standards (PSIAS) External Quality Assessment of Internal Audit	Audit and Compliance Manager
21 March 2018	1. Internal Audit Activity Report	Audit and Compliance Manager
	2. Fraud Statistics Six Monthly Update	Audit and Compliance Manager
	3. Annual Audit Plan	External Auditor
	4. Internal Audit Plan 2018/2019	Audit and Compliance Manager
13 June 2018	1. Internal Audit Activity Report	Audit and Compliance Manager
	2. Annual Governance Statement for 2017/2018 and Quarter 4 Year End Report	Head of Administration and Legal Services
	3. Interim Management Letter for Year Ended 31 March 2018	External Auditor

N.B:-. Audit Scotland national studies and reviews will appear as a recurring item but the frequency and subject matter will vary according to their programme.

