

**EAST RENFREWSHIRE COUNCIL****AUDIT AND SCRUTINY COMMITTEE****13 August 2020****Report by Chief Auditor****INTERNAL AUDIT ANNUAL REPORT 2019/20****PURPOSE OF REPORT**

1. To submit to Members an annual report on the activities of internal audit during 2019/20 and to provide an independent audit opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control systems based on work undertaken in 2019/20.

**BACKGROUND**

2. The internal audit service is an autonomous unit within the Chief Executive's Office. The service objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of the council's resources. Independence is achieved through the organisational status of internal audit and the objectivity of internal auditors. The council's financial regulations require that an annual report containing an assurance statement and summarising internal audit's activities during the year is submitted to the Audit and Scrutiny Committee.

**ANNUAL REPORT 2019/20**

3. The 2019/20 strategic audit plan was approved by the Audit and Scrutiny Committee on 14 April 2019. The attached annual report (Appendix 1) summarises the audit work carried out during the year. The internal audit annual statement of assurance is contained within appendix A of the report and concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the council's governance, risk management and internal control systems in the year to 31 March 2020.

**RECOMMENDATION**

4. The Committee is asked to note the annual statement of assurance on the adequacy of governance, risk management and internal control systems and submit it to the Council.

5. The Committee is asked to note the contents of internal audit's annual report 2019/20.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

M Blair, Chief Auditor  
29 July 2020

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## APPENDIX 1

<b>INTERNAL AUDIT ANNUAL REPORT 2019/20</b>
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Chief Auditor  
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## INTERNAL AUDIT ANNUAL REPORT 2019/20

### 1. INTRODUCTION

- 1.1 The responsibilities and duties of Internal Audit are summarised in the Council's Financial Regulations which state:

*'The primary role of Internal Audit is to provide assurance to the Council on the adequacy of its control environment. Internal Audit will carry out independent examinations of financial and related systems of the Council to ensure the interests of the Council are protected.'*

- 1.2 Internal Audit's purpose, authority and responsibilities are set out in more detail in the Audit Charter.
- 1.3 Internal Audit activity during the year was based on the planned work contained in the Annual Audit Plan approved by the Audit and Scrutiny Committee on 14 April 2019. The Annual Plan is derived from the 5 year rolling Strategic Audit Plan which is compiled following a risk based internal audit needs assessment and following consultation with members of the Corporate Management Team, External Audit and elected members.
- 1.4 The audit service is provided by five members of staff of which four employees (3.7 FTE) hold a relevant professional qualification. There is currently one qualified post vacant.
- 1.5 The service operates in compliance with the Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013.
- 1.6 The assistance afforded by council staff to Audit during the course of work carried out in 2019/20 is gratefully acknowledged and senior management and elected members are thanked for the due regard given to the work of internal audit.

### 2. INTERNAL CONTROL FRAMEWORK

- 2.1 In order to ensure the proper conduct of its business, the Council has a responsibility to develop and implement systems of internal control. The presence of an effective internal audit function contributes towards, but is not a substitute for, effective controls and it remains primarily the responsibility of line management to ensure that internal controls are in place and are operating effectively. A sound control system will help safeguard assets, ensure records are reliable, promote operational efficiency and ensure adherence to Council policy and procedures. Such systems of internal control can provide only reasonable and not absolute assurance against loss.
- 2.2 As part of its Standing Orders and in order for the business of the council to be dealt with in an efficient manner, the council has in place both a Scheme of Administration and Scheme of Delegated Functions. The former indicates the business to be dealt with by the various bodies of the council, whilst the latter gives details of the authority delegated to officers by the council. In addition to this, a comprehensive set of approved Financial Regulations (recently updated in June 2019) are in place, which ensure that the financial administration of the council is dealt with in a proper manner. The council's Financial Regulations incorporate the requirement that an Annual Audit Report showing the activity of the Internal Audit service and progress achieved against the plan shall be presented to the Audit and Scrutiny Committee each year. Contained within this report shall be an assurance statement to the Council on the adequacy of controls. Whilst audit work is also carried out on behalf of the Integration Joint Board and the East Renfrewshire Culture and Leisure Trust,

fundamental responsibility is to the management of the Council should there be any potential conflict.

- 2.3 The Audit and Scrutiny Committee's terms of reference require it to evaluate the internal control environment and provide an annual statement to the Council. To assist with this evaluation, Internal Audit is required to provide the Audit and Scrutiny Committee with an annual statement on the adequacy and effectiveness of internal control.

### 3. ACHIEVEMENT OF ANNUAL AUDIT PLAN

- 3.1 Internal audit activity during the year was undertaken in accordance with the annual internal audit plan. The results of internal audit's progress against the annual plan has been reported to Audit and Scrutiny Committee quarterly and is summarised in Appendix D. The 2019/20 plan was substantially completed with all planned outputs delivered except for one which is completed but not yet issued and five which were started but could not be completed due to COVID19 restrictions and these have been carried forward for completion within the 2020/21 audit plan.

The 2019/20 plan provided 720 (741 2018/19) direct audit days (i.e. excluding 254 days for planning, reporting, administration, training, consultancy work, seminars, secondments and meetings) spread across various audit activities and council departments. The actual number of audit days achieved was 603. Details of audit work carried out analysed by type of audit is shown in table 1 below.

**Table 1 – Audit Work by Type of Audit**

Type of Audit	Planned Days 2019/20	Actual Days 2019/20	Variance in days
Systems and Regularity	442	403	(39)
Contract	40	42	2
Computer	10	10	0
General and Fraud Contingency and NFI	108	46	(62)
Performance Indicators	10	12	2
Follow up of previous year	50	42	(8)
Grant Certification	20	6	(14)
Trust	20	26	6
IJB	20	16	(4)
<b>Total</b>	<b>720</b>	<b>603</b>	<b>(117)</b>

- 3.2 Internal audit issued 33 reports and memos relating to 2019/20 audit work which contained in excess of 200 recommendations in total. Details of all reports issued were included in the quarterly progress reports during the year. Five of the reports were issued after the year end and one further report has yet to be issued. Satisfactory responses have now been received for all audit reports relating to 2019/20 which were issued except for MB1123NS Debtors Control for which the deadline given for management response has not yet passed.
- 3.3 There were four reports where management did not accept all of the recommendations contained in the reports. Details of these have been provided to the Audit and Scrutiny Committee during the year within the quarterly progress reports. In total, six recommendations were not fully or only partially accepted but reasonable explanations were provided to support the response and therefore all

were considered satisfactory. The reports and details of recommendations not fully accepted were:

- MB1121RM Contract Audit - Audit Scotland Procurement Red Flags (3) – low risk
- MB1108RM Highways Maintenance (1) – low risk
- MB1106NS Scottish Welfare Fund (1) – low risk
- MB1103RM Environment Follow up (1) – medium risk

3.4 Management are effectively accepting the associated risks of not implementing the recommendations. Internal audit's approach always attempts to be constructive and this appears to have been welcomed by departments. One of these six recommendations was classified as medium risk, the remaining five were all classified as low risk. Details of the medium risk which was not accepted is detailed below.

3.5 One point classified as medium risk was not accepted within the environment follow-up report. The recommendation related to spot checks being carried out on vehicles refuelling to ensure the odometer readings are accurate. The departmental response explained that fuel will not be given if an inaccurate odometer is recorded on the system and had arisen when recycling fuel fobs from previous vehicles were re-used which made odometer readings appear anomalous.

3.6 The three points not accepted within the Audit Scotland Procurement Red Flags report were all classified as low risk and the management responses were deemed satisfactory. Reasons for not accepting the recommendations were all linked to limited resource being available to fully implement the recommendations.

3.7 An excellent working relationship exists between internal audit and Audit Scotland, the council's appointed external auditors. Information on audit planning and the progress of audit work is regularly exchanged on an informal basis which helps avoid duplication of effort and maximises audit resources. Audit Scotland review the work of internal audit annually to consider whether reliance can be placed on internal audit's work and it is pleasing to be able to report that Audit Scotland continue to be able to place reliance on internal audit's work as the standard of work meets their requirements.

#### **4. SUMMARY OF AUDIT ACTIVITIES 2019/20**

4.1 Internal Audit carried out a range of activities throughout the year, however systems and regularity based reviews continue to represent two of the main elements of planned activity. Systems reviews focus on identifying, assessing and testing the adequacy and effectiveness of controls in place to ensure the underlying objectives of the system are met whereas regularity focuses more on compliance testing. The key systems and regularity audits carried out were as follows:

- |                              |  |
|------------------------------|--|
| • Debtors control            | • Housing benefits                               |
| • Ordering and Certification | • Barrhead and Eastwood Payments Centres         |
| • Corporate Debt Recovery    | • Rent Accounting                                |
| • Creditor Payments          | • Contract –Audit Scotland Procurement Red Flags |
| • Highways Maintenance       |  |

4.2 Overall, the audit findings suggested that whilst some weaknesses were identified and some elements of control were only partially in place, when taken with other findings they did not significantly impair the overall systems of internal control in the

areas reviewed. Four regularity/systems audits were started during 2019/20 but were not completed due to COVID19 restrictions and therefore these have been carried forward to the 2020/21 audit plan for completion when feasible. These are audits of stores, payments to care providers, housing voids and carers legislation.

- 4.3 In addition a number of other types of audit were carried out such as computer audit and performance indicators. Following each audit, a report detailing appropriate recommendations to address weaknesses in systems and procedures was issued. In general, audit results suggested that although errors and weaknesses were often noted they were not considered to be generally indicative of absent or inadequate controls and that broadly, the level of compliance was satisfactory.
- 4.4 **Follow-up audits:** An ongoing programme of follow-up audits is also carried out to ensure that recommendations previously made by Internal Audit and accepted by management have been implemented. No responses are outstanding in relation to follow-up audit reports issued during the year. One follow-up report for HSCP audits was started during 2019/20 but could not be completed due to COVID19 restrictions and has therefore been carried forward to the 2020/21 audit plan.
- 4.5 **General contingency:** Three specific requests for assistance/consultancy or guidance on queries/anomalies were received during the year, none of which resulted in actual financial loss to the council. One of these was a request to assist in looking at the business grant application forms being processed by the Environment Department in relation to the COVID19 pandemic. Details of this were provided in the quarter 4 progress report. Contingency time was also used to assist the core systems team in relation to new systems being implemented.
- 4.6 **Fraud contingency:** Internal Audit also has responsibility for investigating as appropriate all alleged frauds and irregularities which have been brought to audit's attention in accordance with the Council's Anti-Fraud and Bribery Strategy. The number of frauds and irregularities and the level of resources required to investigate them are always difficult to estimate. Nine potentially fraudulent matters brought to Audit's attention were investigated during the year using budgeted fraud contingency time. In each case which warranted investigation, the matter was brought to a conclusion and recommendations were made to the relevant director on how to improve controls. Three of these involved a cost or loss to the council. Two were for amounts less than £100 (missing/unaccounted for cash and loss/theft of equipment) and the third relates to theft of various pieces of equipment from a council location with an estimated value of £1,000. Two of these three incidents were notified to the police, the third one being missing cash of £20.
- 4.7 None of the other items investigated involved loss of income or additional cost to the council.
- 4.8 Various methods of encouraging employees and members of the public to whistleblow or bring matters of concern to the attention of Audit (either anonymously or not) are in place and are used to varying degrees. These are by e-mail via a link on the council's website, by post using a freepost address and by phone to a dedicated phone number within Internal Audit.
- 4.9 Frauds and irregularities included in Audit Scotland's quarterly Fraud Digests were also considered in relation to practices within the Council, to proactively try and identify potential weaknesses and ensure that appropriate measures have been taken or are in place to prevent these happening within East Renfrewshire.



## 5. COMPLIANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS)

- 5.1 In 2017/18, an external assessment of PSIAS was carried out and submitted to the Audit and Scrutiny Committee in June 2018. The results of that review confirmed that the Internal Audit function has sound documentation standards and reporting procedures in place and complies with the main requirements of PSIAS.
- 5.2 An internal self-assessment of compliance with PSIAS was subsequently carried out and the results presented to the Audit and Scrutiny Committee in June 2019. The self-assessment concluded that the internal audit service were fully compliant with 95% of the standards and partially compliant with a further 4%. This is broadly in line with the findings of the external assessment. The self-assessment was reviewed in July 2020 which confirmed the levels of compliance previously reported.
- 5.3 A revised Quality Assurance and Improvement Plan (QAIP) was prepared as part of the most recent self-assessment review and is included in Appendix C. All actions have now been implemented.
- 5.4 One of the requirements of the PSIAS is that the internal audit service must be free from interference in determining the scope of internal auditing, performing work and communicating results. I can confirm that during 2019/20, the internal audit service has operated without any such interference.

## 6. INTERNAL AUDIT PERFORMANCE INDICATORS

- 6.1 In January 2008, the Audit Committee approved revised key performance indicators to be used to measure Internal Audit's performance. Some of these indicators have been reported to the Audit and Scrutiny Committee on a quarterly basis, whereas it is only appropriate to report others on an annual basis.
- 6.2 A summary of all the indicators is given in Appendix B with the targets and actual achievement for the full year. Four of the targets were not met;

- 2.1 which measures actual direct audit days compared to planned days,
- 4.1 which measures percentage of planned audits that are completed
- 5.2 which measures the time to complete an audit and
- 5.3 which measures the time to issue a report.

Indicator 2.1 was impacted by a reduced staffing level. Indicator 4.1 was impacted by the suspension of some planned audits due to COVID19 restrictions. Indicators 5.2 and 5.3 are linked and failure to meet the targets were impacted by slow responses from departments for some audits to allow reports to be cleared during the year and exacerbated by COVID19 restrictions at the end of the year.

Customer satisfaction surveys for the Chief Executives Department are usually issued post year end and include questions about the service provided by internal audit. Due to COVID19 lockdown and prioritisation, no such questionnaires were issued in relation to 2019/20 therefore data is not available for indicator 3.1 or 3.2.

## 7. ANNUAL INTERNAL AUDIT OPINION

- 7.1 There is a formal requirement for the Chief Auditor to prepare an annual report which contains an assurance statement on the adequacy of governance, risk management and internal control systems. Such systems need to be monitored so that management and Members may be sure that they continue to be effective. Monitoring of controls is done at a number of levels, for example, assessment by line management, internal audit and external audit review and subsequent reporting to management of identified weaknesses and recommendations, and monitoring by the

Audit and Scrutiny Committee. If monitoring of control is to be effective, then senior management must foster an environment where internal control is the responsibility of all staff.

- 7.2 The Internal Audit Annual Statement of Assurance is included in Appendix A. The evaluation of the control environment is informed by a number of sources as detailed in the appendix.
- 7.3 In reviewing these different sources of evidence, consideration has to be given as to whether any key controls are absent or ineffective and when taken together with other findings, would lead to the conclusion that the overall system of control has been significantly impaired as a result.
- 7.4 Based on the information available, the formal annual statement of assurance did not lead me to conclude that the Council's overall systems of governance, risk management and internal control were significantly or materially impaired during 2019/20.

## **8. CONCLUSION**

- 8.1 The 2019/20 audit year was satisfactory for Internal Audit as the audit plan was substantially completed despite a reduction in staffing levels due to an internal secondment and COVID19 restrictions in the final quarter which prevented five of the audits which had been started being completed and issued. External audit continue to place reliance on the work of the service and a reasonable level of performance was achieved against the indicator targets set given the restrictions that were largely outwith the control of the service.

## APPENDIX A

**INTERNAL AUDIT ANNUAL STATEMENT OF ASSURANCE FOR 2019/20**

As Chief Auditor of East Renfrewshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the governance, risk management and internal control systems of the Council for the year ended 31 March 2020.

**Respective Responsibilities of Management and Internal Audit in relation to Governance, Risk Management and Internal Control**

It is the responsibility of the Council's senior management to establish appropriate and sound systems of governance, risk management and internal control and to monitor the continuing effectiveness of these systems. It is the responsibility of the Chief Auditor to provide an annual overall assessment of the robustness of governance, risk management and internal control.

**The Council's Framework of Governance, Risk Management and Internal Controls**

The main objectives of the Council's framework of governance, risk management and internal control are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To safeguard assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its systems of governance, risk management and internal control.

**The work of Internal Audit**

Internal Audit is an independent appraisal function established by the Council for the review of the internal control system as a service to the organisation. It objectively examines, evaluates and reports on the adequacy of internal control in all service areas as a contribution to the proper, economic, efficient and effective use of the Council's resources.

During 2019/20, the internal audit service operated in accordance with the Public Sector Internal Audit Standards (PSIAS). In particular, the service operated free from interference in determining the scope of internal audit, performing work and communicating results. A self-assessment was carried out and submitted to the Audit and Scrutiny Committee. This review concluded that the internal audit service continues to operate in compliance with the Public Sector Internal Audit Standards. A quality assurance improvement plan has been developed to further enhance compliance and is included within the appendices. External audit have also considered the work of internal audit and did not raise any issues.

The service undertakes an annual programme of work approved by the Audit Committee based on a five year strategic plan. The strategic plan is based on a formal risk based audit needs assessment which is revised on an ongoing basis to reflect evolving risks and changes within the Council.

All internal audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and include appropriate recommendations. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that an appropriate action plan is provided in response to audit recommendations. Internal Audit is required to ensure that appropriate arrangements are made to determine whether action has been taken on internal audit recommendations or that management has understood and assumed the risk of not taking action. Significant matters arising from internal audit work are reported to the Chief Executive and the Council's Audit and Scrutiny Committee. Follow up work is carried out by Internal Audit to ensure that recommendations previously accepted by management have been implemented. Copies of these reports are circulated to members of the Audit and Scrutiny Committee.

### **Basis of Opinion**

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by Internal Audit during the year to 31 March 2020 and material findings since the year end
- The audit work undertaken by Internal Audit in previous years
- The assessment of risk completed during the preparation of the strategic audit plan
- Assessments of the general control environment within individual departments as completed by each director
- Reports issued by the Council's external auditors and other review and inspection agencies
- Knowledge of the Council's governance, risk management and performance monitoring arrangements
- Any other items brought to the attention of internal audit staff by whatever means which may warrant further investigation.

### **Opinion**

Owing to COVID19 and the resultant enforced remote working from March 2020 onwards, completing audits from the 2019/20 audit plan became particularly challenging for the audit team. All planned 2019/20 audits have been completed with the exception of five audits which had been started but could not be completed. These are unlikely to have materially affected the annual assurance statement and annual opinion. It is therefore my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for the year ended 31 March 2020.

Michelle Blair FCA  
Chief Auditor

29 July 2020

## Internal Audit Performance Indicators 2019/20

Indicator	Definitions (where required)	Target (where applicable)	Actual 2019/20	Actual 2018/19	Actual 2017/18
<b>1. Cost</b>					
1.1 Cost of Internal Audit per productive day.	Productive days are those spent on direct audit activities.	-	£435	£322	£363
<b>2. Audit Coverage</b>					
2.1 Actual direct audit days as a % of planned direct audit days per the plan.	Planned direct audit days as detailed in the strategic audit plan.	100%	84%	97%	103%
2.2 Actual direct audit days as a percentage of total days available.	Days available exclude public holidays, annual leave and sickness absence.	75%	75%	77%	77%
2.3 Number of requests for assistance/ queries raised by departments outwith planned audit work.	This will generally include most items met from general and fraud contingency. This is contextual information only.	-	12	9	11
2.4 Percentage of planned contingency time used.	Actual contingency time used as a percentage of total planned contingency time. This is mainly for contextual information.	<100%	48%	39%	100%
<b>3. Quality</b>					
3.1 Number of questionnaires issued during the year. (Note: questionnaire sent electronically so this now records the number of responses)			0	18	12
3.2 Percentage of customer questionnaires with overall rating of satisfactory or better.		90%	N/A	100%	100%
3.3 Percentage of established audit posts (FTE) at year end filled by staff with relevant professional qualification.		45%	57%	57%	78%
<b>4. Achievement of Plan</b>	Total number of audits defined as number per strategic annual plan. Number achieved defined as number of audits from plan which were started during the year.				
4.1 No of audits achieved as a percentage of all audits planned during the year.		90%	86%	95%	96%
<b>5. Issue of Reports</b>					
5.1 Number of audit reports issued		-	33	40	41
5.2 Average time in weeks from start of fieldwork to issue of report.	Start of fieldwork defined as when auditor starts gathering information or preparing file. Initial phone call to set up the audit would not be counted as start of fieldwork.	12 weeks	14.9 weeks	13.7 weeks	16.2 weeks
5.3 Average time taken to issue report (working days).	Speed of issue of report is measured from date file is handed to Chief Auditor for review to date of issue of report. GENERAL Average weeks calculated as working days divided by 5. Working days exclude weekends, public holidays, annual leave, training and sickness absence.	10 working days	15.0 working days	11.1 working days	12.0 working days

## QUALITY ASSURANCE IMPROVEMENT PLAN (QAIP) AS AT JULY 2020

Ref	Source (SA – Self Assessment EA – External Assessment)	Finding	Proposed action/recommendation	Progress	Target Date
1	SA 2019	<b>Standard 2430</b> Use of “Conducted in Conformance with the PSIAS” only if the results of the QAIP support such a statement	Include a statement in all audit reports that the audit has been conducted in conformance with PSIAS.	<b>Implemented</b> Included in all audit reports issued after 1 April 2020 and some prior to this.	N/A
2	SA 2020	<b>Standard 2410 Criteria for Communicating</b> – if assurance is to be provided to other partnership organisations, it should be demonstrated that fundamental responsibility is to the management of the Council.	A statement to reflect this will be included in the Annual Report.	<b>Implemented</b> Comment now included in the 2019/20 Annual Report	Aug 20

**EAST RENFREWSHIRE COUNCIL**  
**Internal Audit Section**  
**ACHIEVEMENT OF ANNUAL AUDIT PLAN FOR 2019/20**

Department	Title	Audit Number	No. of days	Status
Chief Executives	Ordering and Certification	1	20	Complete
Corporate & Community	GDPR	2	15	In progress
	Barrhead and Eastwood Payment Centres	3	16	Complete
	Corporate Debt Recovery	4	20	Complete
	Council Tax – Recovery and Enforcement	5	18	Deleted
	Creditor Payments	6	10	Complete
	Debtors control	7	10	Complete
	Housing Benefit/ Universal Credit	8	30	Complete
	Licensing income	9	15	Complete
	Scottish Welfare Fund	10	15	Complete
	Travelling and subsistence	11	12	Deferred 20/21
	Education	Building cleaning	12	15
Schools Cluster		13	32	Complete
Operation of Trust		14	15	Deleted
Environment	Contract – Implementation of Cole Report	15	15	Complete
	City Deal	16	15	Complete
	Grant Certification	17	15	Complete
	Grounds maintenance	18	15	Complete
	Highways maintenance	19	20	Complete
	Parks and other outdoor income	20	8	Complete
	Stores (Note 1)	21	20	SUSPENDED
	Trade Refuse Income and special uplifts	22	12	Complete
	Climate Change Report	23	5	Complete
	Year-end Stocktake	24	5	Complete
Housing	Housing Rent Accounting	25	20	Complete
	Housing – voids, garage allocations etc (Note 1)	26	14	SUSPENDED
HSCP	Bonnyton House	27	10	Complete
	Payments to care providers (Note 1)	28	25	SUSPENDED
	Carers Legislation (Note 1)	29	15	SUSPENDED
	IJB Strategic Risk Register	30	20	Complete
Trust	Culture and Leisure Limited Trust	31	20	Complete
Other	NFI	32	12	Deleted
Various	Environmental Controls - general	33	10	Complete
	Contract 2 – Audit Scotland Procurement Red Flags	34	25	Complete
	Fraud Contingency	35	66	Complete
	General Contingency	36	30	Complete
	LG Benchmarking Framework	37	10	Complete
	Follow up (Note 1)	38	50	SUSPENDED
	Previous year audits	39	20	Complete
<b>Total</b>			<b>720</b>	

**Note 1** Marked as suspended as approved by the Audit and Scrutiny Committee meeting on 25 June 2020 due to COVID19 lockdown restrictions. Only one of the follow up audits relating to HSCP audits was suspended, all others had been issued during the year.

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