

DATA LABEL: PUBLIC



AUDIT COMMITTEE

INTERNAL AUDIT SUMMARY REPORT

REPORT BY ACTING AUDIT, RISK AND COUNTER FRAUD MANAGER

A. PURPOSE OF REPORT

To inform the Audit Committee of internal audit reports recently issued but which have not been submitted in full to the Committee.

B. RECOMMENDATION

It is recommended that the Audit Committee notes the outcome of the recent internal audit work.

C. SUMMARY OF IMPLICATIONS

I Council Values	Open, honest and accountable.
II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)	The Public Sector Internal Audit Standards (PSIAS) require that the chief audit executive reports periodically to senior management and the board and includes information about the results of audit activities.
III Implications for Scheme of Delegations to Officers	None.
IV Impact on performance and performance indicators	Weaknesses in internal control may have an adverse impact on performance.
V Relevance to Single Outcome Agreement	Our public services are high quality, continually improving, efficient and responsive to local people's needs.
VI Resources - (Financial, Staffing and Property)	None.
VII Consideration at PDSP	None.
VIII Other consultations	Service managers as part of the internal audit process.

D. TERMS OF REPORT

The Public Sector Internal Audit Standards (PSIAS) require that an external assessment of the internal audit function be conducted at least once every five years. The latest assessment report was submitted to the Audit Committee on 20 January 2023.

The assessment report recommended that the Audit Committee be provided with a summary of all internal audit reports not submitted in full to it. This is now being done, most recently as part of the internal audit annual report submitted to the Audit Committee in June.

The attached appendix summarises those internal audit reports included in the approved internal audit plan which were issued between 1 June and 30 September and which have not been submitted in full to the Committee.

E. CONCLUSION

This report summarises recently issued internal audit reports which have not been submitted in full to the Audit Committee.

F. BACKGROUND REFERENCES

Report to the Audit Committee 20 January 2023: External Quality Assessment.

Appendices/Attachments:

- Internal Audit Reports – Summary

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Stuart Saunders
Acting Audit, Risk and Counter Fraud Manager

Date of meeting: 25 October 2024

APPENDIX

INTERNAL AUDIT REPORTS - SUMMARY

Audit	Network Accounts
Service	Corporate Services
Date Issued	18 June 2024
Remit	A review was undertaken of deactivated IT network accounts and payroll leavers to provide assurance that employees who have left the council do not remain on the payroll, and that network accounts are no longer used when staff leave the council.
Conclusion	Satisfactory
Findings	0 High 1 Medium 1 Low
High Findings	None.

Audit	Payroll
Service	Corporate Services; Housing, Customer and Building Services; Operational Services
Date Issued	1 July 2024
Remit	To undertake a review of the controls in place for processing overtime claims in Payroll, and undertake a high-level review of the processes in place locally in Building Services and Operational Services (Roads).
Conclusion	Satisfactory
Findings	0 High 4 Medium 1 Low
High Findings	None.

Audit	Supplier Payments
Service	Finance and Property Services
Date Issued	19 September 2024
Remit	To undertake a review of the controls to prevent and detect duplicate payments to suppliers.
Conclusion	Satisfactory
Findings	0 High 3 Medium 0 Low
High Findings	None.