

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	09 May 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Report AC2420 – Volunteer Arrangements
REPORT NUMBER	IA/AC2420
DIRECTOR	N/A
REPORT AUTHOR	Jamie Dale
TERMS OF REFERENCE	2.2

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the planned Internal Audit report on Volunteer Arrangements.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix, and then endorse the recommendations made.

3. CURRENT SITUATION

- 3.1 Internal Audit has completed the attached report which relates to an audit of Volunteer Arrangements.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

7. RISK

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

8. OUTCOMES

8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

10. BACKGROUND PAPERS

10.1 There are no relevant background papers related directly to this report.

11. APPENDICES

11.1 Internal Audit report AC2420 – Volunteer Arrangements

12. REPORT AUTHOR CONTACT DETAILS

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Internal Audit

Assurance Review of Volunteer Arrangements

Status: Final

Date: 28 March 2024

Risk Level: Corporate

Report No: AC2420

Assurance Year: 2023/24

Net Risk Rating	Description	Assurance Assessment
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable

Report Tracking	Planned Date	Actual Date
Scope issued	13-Oct-23	13-Oct-23
Scope agreed	20-Oct-23	26-Oct-23
Fieldwork commenced	06-Nov-23	08-Dec-23
Fieldwork completed	11-Dec-23	02-Feb-24
Draft report issued	18-Dec-23	21-Feb-24
Process owner response	12-Jan-24	01-Mar-24
Director response	19-Jan-24	27-Mar-24
Final report issued	05-Feb-24	28-Mar-24
AR&S Committee	09-May-24	

Distribution	
Document type	Assurance Report
Director	Andy MacDonald, Director of Customer
Process Owner	Lesley Strachan, People & OD Manager
Stakeholder	Lindsay MacInnes, Interim Chief Officer – People & OD
	Vikki Cuthbert, Interim Chief Officer – Governance*
	Jonathan Belford, Chief Officer - Finance*
Final only	External Audit
Lead auditor	Heulwen Beecroft

1 Introduction

1.1 Area subject to review

Volunteers provide an important and complementary resource alongside the core workforce. The inclusion of volunteers helps build stronger relationships with communities and brings valuable resource, skills, and experience to a project. It also provides an opportunity to tackle social exclusion and improve a person's health and wellbeing.

Volunteer arrangements at Aberdeen City Council fall into many areas; short and long term opportunities are available, as is work experience placement opportunities.

Volunteering activity fall into the main categories of direct applicants to the Council, applications from learning establishments engaging with the Council to obtain work experience and new skills, employees volunteering for ad hoc and emergency assistance in the community, and community volunteers who may help on an ad hoc, regular, or seasonal basis. Archives, Gallery, and Museums have a formal application process for interested volunteers in these areas and the work of successful volunteers is overseen by Council employees. Other areas offer email or telephone communication channels for volunteers to register interest. Community volunteers may do so on their own initiative or the request of a Council employee to meet a particular need.

The initial engagement of volunteers requires clear guidelines. There is also a need for suitable management, and appropriate review and risk assessment of their activities to ensure legal and health and safety regulations are being met and that the volunteers are suitable and remain suitable for the activity they are volunteering in.

1.2 Rationale for the review

Internal Audit is reviewing the area of volunteer arrangements to ensure the Council is operating an effective control framework regarding the engagement of volunteering services. The area has not previously been audited, but other audits overlap with some of the audit themes. The 'Assurance Review of Heritage and Historical Assets' audit for example found that volunteers were not being checked for their 'Right to Work in the UK'. The 'Assurance review of PVG & Disclosure Checks' also identified a need to improve practice and guidance to ensure checks are undertaken where necessary and appropriately completed.. Whilst this related to staff roles, volunteers may require similar checks depending on the activities being undertaken.

There is a reputational and insurance risk that volunteers may be undertaking volunteering activities where they do not have a 'Right to Work in the UK.' There are also risks that the volunteer undertakes activity that should be included within the remit of a substantive paid role and that the volunteers may not be suitably equipped in terms of skills, equipment and support needed for the role they wish to undertake.

Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the **Corporate** level.
- Individual **net risk** ratings for findings.

Please see **Appendix 1** for details of our risk level and net risk rating definitions.

1.2.1 Detailed scope areas

As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by IA, within the resulting report.

The specific areas to be covered by this review are:

- **Application and Engagement of Volunteers** – including required checks, review of suitability and other considerations prior to commencement.

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- **Induction and Training of Volunteers** – including onboarding, communication of requirements and other elements of the volunteers role.
 - **Governance around Volunteers** – including management, ongoing monitoring, record keeping, and compliance with Council operations. This element of the scope will also look to gain assurance where any payments such as honorariums are paid to volunteers.

1.3 How to use this report

This report has several sections and is designed for different stakeholders. The executive summary (section 2) is designed for senior staff and is cross referenced to the more detailed narrative in later sections (3 onwards) of the report should the reader require it. Section 3 contains the detailed narrative for risks and issues we identified in our work.

2 Executive Summary

2.1 Overall opinion

The full chart of net risk and assurance assessment definitions can be found in Appendix 1 – Assurance Scope and Terms. We have assessed the net risk (risk arising after controls and risk mitigation actions have been applied) as:

Net Risk Rating	Description	Assurance Assessment
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable

The organisational risk level at which this risk assessment applies is:

Risk Level	Definition
Corporate	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.

2.2 Assurance assessment

The level of net risk is assessed as **MODERATE**, with the control framework deemed to provide **REASONABLE** assurance over the Council's control framework regarding the engagement of volunteer arrangements.

Effective use of volunteers is under consideration, plan, and review in different areas. However, policies and procedures differed greatly between clusters and activities, and these are not consolidated at a Corporate level to provide a clear framework or process flowchart that could be applied to any potential volunteer to the Council. A draft volunteer policy is under development, and has been since 2021. In the absence of clear policy and strategic intent, or another forum to provide guidance, it will be more difficult to coordinate planning for volunteering within the Council and with wider Community Planning partners, and to effectively measure performance and outcomes. As a result of the varying approaches and absence of central records, it has not been possible to provide details on the level of volunteer engagement by the Council overall.

Potential volunteers' first port of call is likely to be the Council's website – which should clearly guide them towards relevant and current information regarding the Council's policy and requirements on engaging volunteers, as well as where to find current opportunities. It does not currently do so, and opportunities are promoted through various means, presenting risks including mixed messaging, out of date information, and increased scope for error; reduced efficiency, and increased costs of administration. A single source of information would aid management and applicants in operating and understanding the relevant processes and opportunities on offer.

Further work is required to establish and clarify essential requirements, supporting procedures and documentation. For example, the approach to risk assessment and Disclosure Scotland /PVG checks, data protection and management of records, and confirming evidence of the right to work in the UK. Clear and consistent procedures and documentation would provide greater assurance these are being managed appropriately.

In certain circumstances, volunteering can be considered 'work', and in these cases a 'right to work in the UK' may need to be evidenced. This statutory requirement was partially addressed in one area in March 2023, following the 'Assurance Review of Heritage and Historical Assets' December 2022, but has not been considered in other Clusters, and does not currently cover time-limited visa checks. There is a risk of penalties and reputational damage if the Council is identified as having provided volunteering activity which could be considered to be work to an individual without the appropriate right to work in the UK, and has not taken adequate steps to check their status.

Recommendations have been made in respect of the above areas to mitigate the risks identified and support the Council with its engagement of volunteers.

2.3 Severe or major issues/risks

No higher rated issues/risks that have been identified as part of this review.

2.4 Management response

The Service has welcomed the input of Internal Audit in this area and has worked in partnership to identify potential risks and improvement actions.

To date, volunteering activity across the Council has not been managed at a corporate level, and has been the responsibility of service managers on a cluster by cluster basis, as has been highlighted within this Audit.

A working group has been established, co-ordinated by the People & OD Manager (Talent), and with representation from Governance colleagues, as well as management representatives from each Cluster of the council which undertakes volunteering activity.

An action plan has been developed to progress a number of actions, which will include all aspects highlighted within this audit, in particular a Corporate Volunteering Policy which is at draft stage and will be presented to Staff Governance Committee for approval later in the year. In addition, guidance for managers will be developed to cover all aspects of volunteering arrangements.

3 Issues / Risks, Recommendations, and Management Response

3.1 Issues / Risks, recommendations, and management response

Ref	Description	Risk Rating	Moderate
1.1	<p>Policy and Strategy – The Council does not have a current volunteer policy or strategy setting out a clear vision, aims and objectives, and anticipated outcomes from the engagement of volunteers. The most recent volunteering strategy covered 2011-2014. A draft policy has been under development since 2021, however due to capacity and staff turnover it has not been finalised.</p> <p>Some individual Clusters have set out their own ‘policy’ in respect of volunteers, whilst others reference out of date historic strategies. There is a risk of divergence between corporate and service planning and approaches.</p> <p>A Community Planning Aberdeen Local Outcome Improvement Plan (LOIP) project sought to increase opportunities for people to increase their contribution (volunteering) to communities by 10% by 2023. Aberdeen City Council officers had lead roles in this project and identified and promoted various volunteer opportunities through the Aberdeen volunteer hub website. The project end report (March 2023) highlighted increased demand for and desire to contribute to community based support through volunteering, and a requirement for a coordinated approach to be taken to maximise the benefits.</p> <p>As part of the audit, the Council’s support for and reliance on external and partner voluntary organisations was also considered. There are complex inter-relationships, and it is not clear these have been mapped to clarify requirements, dependencies, and strategic alignment.</p> <p>In the absence of clear policy and strategic intent, it will be more difficult to coordinate planning for volunteering within the Council and with wider Community Planning partners.</p>		
IA Recommended Mitigating Actions			
<p>A corporate approach to volunteers should be clarified and published across the Council. Management may wish to consider finalisation of the draft policy or look at alternative forums to provide guidance and reference to those who engage volunteers. Regardless of mechanism, this should ensure a consistent approach that protects the Council in terms of compliance with internal procedures and national guidance.</p>			
Management Actions to Address Issues/Risks			
<p><i>Agreed. As set out in section 2.4, a working group has been established and action plan developed to take forward a number of improvements in the council’s approach to volunteering activity.</i></p> <p><i>One of the key actions is to finalise and implement a corporate Volunteering Policy to ensure that all managers across the council are clear on all aspects of engaging volunteers and there is a consistency of approach, clear management, and monitoring.</i></p> <p><i>It is proposed that the policy will be considered and approved at the Risk Board, prior to implementation. This will be added with all other People policies and available to all managers and employees on our People Anytime pages on our intranet.</i></p>			
Risk Agreed		Person(s)	Due Date
Yes		People & OD Manager (Talent)	30 November 2024

Ref	Description	Risk Rating	Moderate
1.2	<p>Engaging Volunteers – The first port of call for Members of the public who are interested to become volunteers 'volunteers' is likely to be the Council's website – which should clearly guide them towards relevant and current information regarding the Council's policy and requirements on engaging volunteers, as well as where to find current opportunities. Volunteers will need to be aware of processes and the need for them: they may be deterred from applying for an opportunity for which there is insufficient information, or apparently disproportionate requirements; or they may apply for opportunities where they do not have the prerequisite skills or documentation. This could include the need for Right to Work documentation, PVG or Disclosure Checks, references, training, potential risks and insurance cover, and Privacy Notices in respect of retention and use of personal data. Opportunities to gain certification, awards, or qualifications through specific routes – which could generate more interest, are also not always evident. Information is not consistently made available.</p> <p>Currently there is no defined process or minimum criteria – different clusters have set out their own methods and formats for different services or opportunities. There is regular reference to documentation (e.g. the previous volunteer strategy), which is no longer accessible. Applications may be received by email, telephone, websites, or by direct contact with existing pools of volunteers. Without clear corporate guidance there is a risk that requirements may not be effectively communicated and may not be met.</p> <p>Information on current opportunities is currently dispersed, and a variety of methods are used to promote and inform the public of them. Posters, social media, and direct contact with existing volunteer groups may be used. The Council's website showed many activities, but these were not easy to find, and were not complete or up to date. There were variations between clusters and specific options. Some promoted opportunities and contact details were out of date. Others, referenced by individual Clusters as part of the audit, were not listed.</p> <p>The Community Planning project referenced at 1.1 above promoted volunteeraberdeen.org.uk as the key mechanism for publicising opportunities, and various opportunities are advertised there. However, there was no clear reference or link to this site on the Council's website. Further opportunities were listed on ACVO and Volunteer Scotland's websites. Presentation, content, and application routes / documentation varied.</p> <p>Whilst it is recognised that wider distribution of opportunities has the potential to engage with a wider audience, and therefore pool of potential volunteer candidates, multiple routes and sources of information present risks including mixed messaging, out of date information, and increased scope for error; reduced efficiency, and increased costs of administration.</p> <p>IA Recommended Mitigating Actions</p> <p>Information presented on the Council website should be refreshed to enable volunteers to progress their interest appropriately, and clarify the boundaries of mutual expectations for each stage, so that documentation that will be required relative to their application, such as Council policy on data privacy, the right to work, PVG checks, and signing of agreements is clear from the outset. Consideration should be given to selecting and implementing a single route for potential volunteers to identify, select and apply for council volunteering opportunities.</p> <p>Management Actions to Address Issues/Risks</p> <p><i>Agreed. The People & OD Manager (Talent) will work with Managers on the Volunteer Working Group to co-ordinate accurate and up to date content for the Council website, and work with the External Communications Manager to add this to the website, and ensure it is maintained.</i></p>		
	Risk Agreed	Person(s)	Due Date

Ref	Description		Risk Rating	Moderate
	Yes	People & OD Manager (Talent)	30 November 2024	

Ref	Description		Risk Rating	Moderate
1.3	<p>Checks and Documentation – As noted at 1.1, the Volunteer Policy has not been finalised. Procedures were available for volunteer roles in different Cluster areas; however they varied in content and consistency.</p> <p>There is a need for clarity over whether a person is a ‘volunteer’ or a ‘voluntary worker’ for roles available. The National Council for Voluntary Organisations (NCVO) explains that a ‘volunteer’ does not have to be checked for their right to work in the UK, however if there is any way it could look like the ‘volunteer’ has a contract, their right to work should be checked.</p> <p>Only Archives, Gallery and Museums has reflected the requirement to obtain Right to Work in the UK documentation for volunteering activity (following an Internal Audit recommendation), and there is a lack of clarity over what constitutes ‘volunteer work’ (which requires an evidenced right to work) compared with ‘volunteering opportunities’ (which may not).</p> <p>Documentation across clusters varied in terms of setting out ‘volunteer agreements’, regular scheduled hours, development schemes, etc, some of which may be seen to indicate a formal contract, and therefore ‘work’. There is a reputational and financial risk that volunteers may be engaged for volunteer work where they do not have the right to work or where the visa that allows them to work has expired.</p> <p>PVG checks are required for those that undertake volunteering activity in schools, however they are not in practice sought for volunteers who assist with school groups and holiday clubs in parks, or for libraries. Whilst it is stated that volunteers are not left unsupervised with children and for some activities parents are present, there is no indication that risk assessments have taken place in respect of children and vulnerable adults¹.</p> <p>With limited exceptions, and although most applications reference ‘managing data in line with GDPR’, volunteers are not provided with or directed to a Privacy Notice setting out their rights in respect of use of their personal data for volunteering purposes. Methods of recording, format, content, and retention periods for this data vary between Clusters. There is a risk that personal data may be retained or used inappropriately. These records are often password protected and held by individual staff members, restricting access, and presenting a risk should they leave and not pass on details. Information on potential volunteers is also not typically shared between clusters, limiting opportunities to offer alternative options to applicants who may not have obtained their first choice of posting.</p> <p>Similarly, records of who contributed, when, and where, varied considerably. Volunteer log books were kept to different levels of detail, and it was not possible to obtain copies in every instance. Record keeping needs to be proportionate to the tasks and involvement of volunteers, and in general this is the case – work experience placements are better documented for example than voluntary contributions towards improving green space. However, there may be a requirement to maintain records to a prescribed standard to demonstrate application of the Council’s duty of care towards volunteers, staff, and those they work with; including effective insurance cover.</p>			

¹ Any risk assessments that were found to be in place only related to Health & Safety risks.

Ref	Description	Risk Rating	Moderate
	<p>The use of volunteer identification badges differed between clusters and opportunities. These could be used to differentiate a volunteer from a staff member or from a member of the public as they have different responsibilities, but could present reputational risks if this is misunderstood.</p> <p>It was not evident that expenses were being claimed by volunteers in the selection of areas reviewed. Where this had been included in some advertisements/promotions it was made clear that this would apply only in exceptional circumstances.</p>		
IA Recommended Mitigating Actions			
<p>Clear and consistent procedures and documentation should be set out for volunteer activities, including:</p> <ul style="list-style-type: none"> • A volunteer application form with specified minimum corporate requirements, with the potential to adapt thereafter to include Cluster / role-specific additions. Consideration should be given to use of a single online form for all volunteer opportunities. • The circumstances in which Right to Work and PVG / Disclosure documentation are required, and follow-up action where time-limits apply. • Proportionate data recording requirements, including time and task recording, and volunteers' rights in respect of their personal data, including whether it might be shared for the purposes of offering alternative volunteering opportunities. Consideration should be given to use of a single database for all volunteer opportunities, subject to appropriate controls. • Circumstances and requirements for identification badges for volunteers e.g. in customer facing roles / activities. <p>Guidance on circumstances in which expenses might be claimed, and the process for approval and payment thereof.</p>			
Management Actions to Address Issues/Risks			
<p><i>Agreed. The People & OD Manager (Talent) will work with Managers on the Volunteer Working Group to develop guidance to accompany the Volunteering Policy to cover all aspects set out within this recommendation.</i></p>			
Risk Agreed		Person(s)	Due Date
Yes		People & OD Manager (Talent)	30 November 2024

Ref	Description	Risk Rating	Minor
1.4	<p>Performance and Outcomes – Whilst strategic outcomes have not been defined at a corporate level (see 1.1), the objectives of individual volunteer placements are generally well defined. Practice varies between clusters, with some good examples in Archives, Gallery and Museums, and Libraries, in respect of feedback and records supporting achievement of volunteers' individual goals / awards (e.g. Duke of Edinburgh). Parks report on volunteer numbers and contributions, against overall planned outcomes, and including input from voluntary groups external to the Council.</p> <p>More consistent information on successful engagement of volunteers, and the associated outcomes for volunteers, the Council, and communities, would help demonstrate alignment with corporate and LOIP strategic objectives. Performance and outcomes data could be used to promote volunteering opportunities to potential volunteers, and to encourage</p>		

Ref	Description	Risk Rating	Minor
	Clusters to reflect volunteering in their planning and offer further opportunities where this could add value.		
	IA Recommended Mitigating Actions		
	Performance and outcomes data should be documented and published in respect of volunteering at individual, Cluster, and corporate level.		
	Management Actions to Address Issues/Risks		
	<i>Agreed. The People & OD Manager (Talent) will work with Managers on the Volunteer Working Group to develop guidance to accompany the Volunteering Policy to cover all aspects set out within this recommendation.</i>		
	Risk Agreed	Person(s)	Due Date
	Yes	People & OD Manager (Talent)	30 November 2024

4 Appendix 1 – Assurance Terms and Rating Scales

4.1 Overall report level and net risk rating definitions

The following levels and ratings will be used to assess the risk in this report:

Risk Level	Definition
Corporate	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
Function	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of Policy within a given function.
Cluster	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
Programme and Project	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable
Major	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Limited
Severe	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Minimal

Individual Issue / Risk Rating	Definitions
Minor	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
Moderate	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
Major	The absence of, or failure to comply with, an appropriate internal control, which could result in, for example, a material financial loss. Action should be taken within three months.
Severe	This is an issue / risk that could significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

5 Appendix 2 – Assurance Scope and Terms of Reference

5.1 Area subject to review

Volunteers provide an important and complementary role alongside paid staff. The inclusion of volunteers helps build stronger relationships with communities and brings valuable resource, skills, and experience to a project. It also provides an opportunity to tackle social exclusion and improve a person's health and wellbeing.

Volunteer arrangements at Aberdeen City Council fall into many areas; short and long term opportunities are available, as is work experience and work placement opportunities.

Volunteer roles fall into the main categories of direct applicants to the Council, applications from learning establishments engaging with the Council to obtain work experience and new skills, employees volunteering for ad hoc and emergency assistance in the community and community volunteers who may help on an ad hoc, regular, or seasonal basis. Archives, Gallery, and Museums have a formal application process for interested volunteers in these areas and the work of successful applicants is overseen by Council employees. Other areas offer email or telephone communication channels for volunteers to register interest. Community volunteers may do so on their own initiative or the request of a Council employee to meet a particular need.

The initial engagement of volunteers requires clear guidelines. There is also a need for suitable management, and appropriate review and risk assessment of their activities to ensure legal and health and safety regulations are being met and that the volunteers are suitable and remain suitable for the role they are in.

Rationale for review

Internal Audit is reviewing the area of volunteer arrangements to ensure the Council is operating an effective control framework regarding the engagement of voluntary services. The area has not previously been audited, but other audits overlap with some of the audit themes. The 'Assurance Review of Heritage and Historical Assets' audit for example found that volunteers were not being checked for their 'Right to Work in the UK'. The 'Assurance review of PVG & Disclosure Checks' also found that guidance was unclear regarding 'PVG & Disclosure Checks', 'Recruitment & Selection' and leavers information.

There is a reputational and insurance risk that volunteers may be doing work where they do not have a 'Right to Work in the UK.' There are also risks that the volunteer does work that should be within the remit of a paid role and that the volunteers may not be suitably equipped in terms of skills, equipment and support needed for the role they wish to undertake.

Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the Corporate level.
- Individual **net risk** ratings for findings.

Please see Appendix 1 for details of our risk level and net risk rating definitions.

5.1.1 Detailed scope areas

As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by IA, within the resulting report.

The specific areas to be covered by this review are:

- **Application and Engagement of Volunteers** – including required checks, review of suitability and other considerations prior to commencement.

Induction and Training of Volunteers – including onboarding, communication of requirements and other elements of the volunteers role.

Governance around Volunteers – including management, ongoing monitoring, record keeping, and compliance with Council operations. This element of the scope will also look to gain assurance where any payments such as honorariums are paid to volunteers.

5.2 Methodology

This review will be undertaken through interviews with key staff involved in the process(es) under review and analysis and review of supporting data, documentation, and paperwork. To support our work, we will review relevant legislation, codes of practice, policies, procedures, guidance.

Due to hybrid working across the Council, this review will be undertaken primarily remotely.

5.3 IA outputs

The IA outputs from this review will be:

- A risk-based report with the results of the review, to be shared with the following:
 - Council Key Contacts (see 1.7 below)
 - Audit Committee (final only)
 - External Audit (final only)

5.4 IA staff

The IA staff assigned to this review are:

- Heulwen Beecroft, Auditor (**audit lead**)
- Colin Harvey, Audit Team Manager
- Jamie Dale, Chief Internal Auditor (**oversight only**)

5.5 Council key contacts

The key contacts for this review across the Council are:

- Andy MacDonald, Director of Customer
- Lindsay MacInnes, Interim Chief Officer – People and Organisational Development and Customer Experience
- Lesley Strachan, Talent Acquisitions Lead, (**process owner**)
- Vikki Cuthbert, Interim Chief Officer – Governance
- Jonathan Belford, Chief Officer – Finance
- External Audit

5.6 Delivery plan and milestones

The key delivery plan and milestones are:

Milestone	Planned date
Scope issued	13-Oct-23
Scope agreed	20-Oct-23
Fieldwork commences	06-Nov-23
Fieldwork completed	11-Dec-23
Draft report issued	18-Dec-23

Milestone	Planned date
Process owner response	12-Jan-24
Director response	19-Jan-24
Final report issued	5-Feb-24